



Unaudited Condensed Consolidated Interim Financial Statements
(In Canadian dollars)

EQ INC.

Three months ended March 31, 2023 and 2022

(Unaudited)

Notice of disclosure of non-audit review of unaudited condensed consolidated interim financial statements (“interim financial statements”) pursuant to National instrument 51-102, Part 4, subsection 4.3(3)(a) issued by the Canadian Securities Administrators.

The accompanying interim financial statements of the Company for the three months ended March 31, 2023 and 2022 have been prepared in accordance with the International Accounting Standard 34, Interim Financial Reporting as issued by the International Accounting Standard Board and are the responsibility of the Company’s management. The Company’s independent auditors have not performed an audit or a review of these interim financial statements.

EQ INC.

Unaudited Condensed Consolidated Interim Statements of Financial Position
(In thousands of Canadian dollars)
March 31, 2023 and December 31, 2022

	2023	2022
Assets		
Current assets:		
Cash	\$ 824	\$ 1,253
Accounts receivable (note 10(a))	2,124	3,535
Other current assets	257	234
	3,205	5,022
Non-current assets:		
Property and equipment	44	55
Intangible assets (note 5)	2,061	2,156
Goodwill	2,914	2,914
	\$ 8,224	\$ 10,147
Liabilities and Shareholders' Equity		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 2,876	\$ 3,488
Rewards payable	1,314	1,281
Loans and borrowings (note 6 (b))	79	79
Contract liabilities	82	60
	4,351	4,908
Shareholders' equity	3,873	5,239
	\$ 8,224	\$ 10,147

Going Concern (note 2 (a))

EQ INC.

Unaudited Condensed Consolidated Interim Statements of Loss and Comprehensive Loss (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

	2023	2022
Revenue (note 3)	\$ 1,691	\$ 2,714
Expenses:		
Publishing costs	1,043	1,776
Employee compensation and benefits	1,083	1,404
Other operating costs	568	1,204
Depreciation of property and equipment	11	21
Depreciation of right-of-use asset	-	6
Amortization of intangible assets	245	120
Restructuring costs	122	-
	3,072	4,531
Loss from operations	(1,381)	(1,817)
Finance income (note 4)	2	4
Finance costs (note 4)	(9)	(46)
Net loss	(1,388)	(1,859)
Total comprehensive loss	\$ (1,388)	\$ (1,859)
Loss per share:		
Basic and diluted	\$ (0.02)	\$ (0.03)
Weighted average number of shares outstanding basic and diluted	69,435,624	69,435,624

EQ INC.

Unaudited Condensed Consolidated Interim Statements of Changes in Shareholders' Equity

(In thousands of Canadian dollars, except per share amounts)

Three months ended March 31, 2023 and 2022

	Common shares		Contributed surplus	Warrants	Accumulated other comprehensive loss	Deficit	Total equity
	Number of shares	Amount					
Balance, January 1, 2023	69,435,624	\$ 94,291	\$ 4,481	\$ -	\$ (2,062)	\$ (91,471)	\$ 5,239
Net loss	-	-	-	-	-	(1,388)	(1,388)
Share-based payments (note 7)	-	-	22	-	-	-	22
Balance, March 31, 2023	69,435,624	\$ 94,291	\$ 4,503	\$ -	\$ (2,062)	\$ (92,859)	\$ 3,873

	Common shares		Contributed surplus	Warrants	Accumulated other comprehensive loss	Deficit	Total equity
	Number of shares	Amount					
Balance, January 1, 2022	69,435,624	\$ 94,291	\$ 4,160	\$ 91	\$ (2,062)	\$ (85,036)	\$ 11,444
Net loss	-	-	-	-	-	(1,859)	(1,859)
Share-based payments (note 7)	-	-	84	-	-	-	84
Balance, March 31, 2022	69,435,624	\$ 94,291	\$ 4,244	\$ 91	\$ (2,062)	\$ (86,895)	\$ 9,669

EQ INC.

Unaudited Condensed Consolidated Interim Statements of Cash Flows (In thousands of Canadian dollars) Three months ended March 31, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Net loss	\$ (1,388)	\$ (1,859)
Adjustments to reconcile net loss to net cash flows from operating activities:		
Depreciation of property and equipment	11	21
Depreciation of right-of-use asset	-	6
Amortization intangible assets	245	120
Share-based payments (note 7)	22	84
Unrealized foreign exchange loss	-	1
Finance costs (income), net	(2)	34
Change in non-cash operating working capital (note 12)	831	566
Net cash used in operating activities	(281)	(1,027)
Cash flows from financing activities:		
Repayment of obligations under property lease	-	(49)
Net cash used in financing activities	-	(49)
Cash flows from investing activities:		
Interest income received (note 4)	2	4
Purchases of property and equipment	-	(12)
Addition of intangible assets (note 5)	(150)	(150)
Net cash used in investing activities	(148)	(158)
Decrease in cash	(429)	(1,234)
Foreign exchange loss on cash held in foreign currency	-	(1)
Cash, beginning of the period	1,253	8,763
Cash, end of the period	\$ 824	\$ 7,528

EQ INC.

Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

1. Corporate information:

EQ Inc. ("EQ Works") or (the "Company") empowers businesses to better understand, predict, and influence customer behavior. Using unique data sets, advanced analytics, machine learning and artificial intelligence, the Company creates actionable intelligence for businesses to attract, retain, and grow the customers through its proprietary SaaS technology platforms, LOCUS and ATOM. The Company is able to ingest, enrich, analyze and action upon receipt of large quantities of data. The Company is governed by the Ontario Business Corporations Act and is domiciled in Canada. The Company is a publicly listed on the TSX Venture Exchange ("TSX-V").

2. Basis of preparation:

(a) Statement of compliance and basis of presentation:

These unaudited condensed consolidated interim financial statements ("interim financial statements") have been prepared in accordance with International Accounting Standards 34, Interim Financial Reporting ("IAS 34"), as issued by the International Accounting Standards Board ("IASB") and on a basis consistent with the accounting policies disclosed in the Company's annual audited consolidated financial statements for the year ended December 31, 2022 (the "2022 financial statements"). The accounting policies applied in these interim financial statements are based on International Financial Reporting Standard ("IFRS") issued and outstanding as of the date the Board of Directors authorized the statements for issue.

The notes presented in these interim financial statements include, in general, only significant changes and transactions occurring since the Company's last year ended December 31, 2022 and are not fully inclusive of all disclosures required by IFRS for annual financial statements. These interim financial statements should be read in conjunction with the 2022 financial statements, including the notes thereto.

The interim financial statements were authorized for issue by the Board of Directors on May 19, 2023.

The interim financial statements were prepared on a going concern basis, which assumes that the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities and commitments in the normal course of business. However, there is significant doubt about the appropriateness of the use of the going concern assumption because the Company has experienced losses and negative cash flows that exceeded expectations in the current period.

The Company's ability to continue as a going concern is dependent upon the Company's ability to successfully generate profit from operations, or to finance its cash requirements through equity financing, debt financing or rights offerings from existing shareholders. There is no assurance that the Company will be successful in generating profits or raising sufficient funds through financing.

EQ INC.

Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

2. Basis of preparation (continued):

(a) Statement of compliance and basis of presentation (continued):

If the going concern assumption was not appropriate for these interim financial statements, then adjustments would be necessary to the carrying values of assets and liabilities, the reported net loss, and the classifications used in the statement of financial position. These interim financial statements do not reflect the adjustments that might be necessary to the carrying amount of reported assets, liabilities, revenue, and expenses and the statement of financial position classification used if the Company was unable to continue operations in accordance with this assumption. Such adjustments could be material.

These interim financial statements have been prepared mainly on a historical cost basis. Other measurement bases used are described in the applicable notes to these interim financial statements.

(b) Functional and presentation currencies:

These interim financial statements are presented in Canadian dollars, which is the functional currency of the Company and its subsidiaries.

(c) Significant accounting policies:

These interim financial statements have been using the same accounting policies and methods of computation as the annual audited consolidated financial statements of the Company for the year ended December 31, 2022.

3. Segment information:

The Company's management and chief operating decision maker reviews performance of the Company on a consolidated basis and has integrated its services as one reportable segment, which provides real-time technology and advance analytics to improve performance for all web, mobile, social and video advertising initiatives and focuses on targeted advertising and incorporates the most sophisticated advertising technologies, data analytics and programmatic media buying capabilities into a single system. The chief operating decision maker evaluates the Company's performance, makes operating decision, and allocates resources based on financial data consistent with the presentation in these interim financial statements.

The Company's assets and operations are all located in Canada; however, the Company services customers in the United States.

EQ INC.

Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

3. Segment information (continued):

The Company generates revenue across two geographical regions; customer revenue by region is as follows:

	Three months ended March 31,	
	2023	2022
Canada	\$ 1,681	\$ 2,709
United States	10	5
	\$ 1,691	\$ 2,714

For the three months ended March 31, 2023, there were four customers that comprised 22%, 18%, 15% and 14%, respectively, of the Company's total revenue from operations. No other customers exceeded 10% of revenue. For the three months ended March 31, 2022, there were three customers that comprised 37%, 14% and 12%, respectively, of the Company's total revenue from operations.

The components of revenue are as follows:

	Three months ended March 31,	
	2023	2022
Advertising Services	\$ 1,213	\$ 2,129
Data Sales ⁽¹⁾	478	585
	\$ 1,691	\$ 2,714

(1) Data Sales are comprised of fixed CPM data and licenses.

4. Finance income and finance cost:

	Three months ended March 31,	
	2023	2022
Finance income:		
Interest income on cash	2	4
Total finance income	2	4
Finance costs:		
Other interest expenses	(4)	-
Accretion on Escrow	-	(9)
Accretion on lease	-	(29)
Foreign exchange loss, net	(5)	(8)
Total finance costs	(9)	(46)
Net finance costs recognized in profit or loss	(7)	(42)

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Notes to Condensed Consolidated Interim Financial Statements
(In thousands of Canadian dollars, except per share amounts)
Three months ended March 31, 2023 and 2022

5. Intangible assets:

	Customer relationships	Non-compete	Backlog	Software	Developed Technology	Paymi Brand	Total
Cost							
Balance							
January 1, 2022	\$ 1,141	\$ 25	\$ 71	\$ 1,550	\$ 178	\$ 120	\$ 3,085
Addition	–	–	–	460	140	–	600
Disposal	–	(25)	(71)	–	–	–	(96)
Balance, December 31, 2022	\$ 1,141	\$ –	\$ –	\$ 2,010	\$ 318	\$ 120	\$ 3,589
Cost							
Balance							
January 1, 2023	\$ 1,141	\$ –	\$ –	\$ 2,010	\$ 318	\$ 120	\$ 3,589
Addition	–	–	–	150	–	–	150
Balance, March 31, 2023	\$ 1,141	\$ –	\$ –	\$ 2,160	\$ 318	\$ 120	\$ 3,739

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Notes to Condensed Consolidated Interim Financial Statements
(In thousands of Canadian dollars, except per share amounts)
Three months ended March 31, 2023 and 2022

5. Intangible assets (continued):

Amortization	Customer relationships	Non-compete	Backlog	Software	Developed Technology	Paymi Brand	Total
Balance, January 1, 2022	\$ 326	\$ 25	\$ 71	\$ 417	\$ 33	\$ 20	\$ 892
Amortization	91	–	–	512	54	(20)	637
Disposal	–	(25)	(71)	–	–	–	(96)
Balance, December 31, 2022	\$ 417	\$ –	\$ –	\$ 929	\$ 87	\$ –	\$ 1,433
Amortization							
Balance January 1, 2023	\$ 417	\$ –	\$ –	\$ 929	\$ 87	\$ –	\$ 1,433
Amortization	25	–	–	199	21	–	245
Balance, March 31, 2023	\$ 442	\$ –	\$ –	\$ 1,128	\$ 108	\$ –	\$ 1,678

Carrying amounts

Balance, December 31, 2022	\$ 724	\$ –	\$ –	\$ 1,081	\$ 231	\$ 120	\$ 2,156
Balance, March 31, 2023	\$ 699	\$ –	\$ –	\$ 1,032	\$ 210	\$ 120	\$ 2,061

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Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

6. Loans and borrowings:

(a) Bank credit facility:

The Company has \$1,600 revolving credit facility (the “Facility”), including credit card facility of \$100, with a Canadian chartered bank. Borrowing under this Facility are secured by accounts receivable and the Facility bears interest at the bank’s prime rate plus 3.5% per annum. As at March 31, 2023, nil (2022 – nil) was outstanding under the Facility included in the loans and borrowings and \$63 (2022 – \$67) was outstanding under the credit card facility included in accounts payable and accrued liabilities.

(b) Canada Emergency Business Loan:

The Government of Canada launched the Canada Emergency Business Loan (“CEBA”) to provide interest-free loans to business to help cover operating costs during the period of COVID-19. As at December 31, 2020, the Company received \$80 from the CEBA. For the year ended December 31, 2021, the Company received an additional \$40 CEBA loan, on top of the \$80 received as at December 31, 2020. The loan is interest-free until December 31, 2023 and 5% starting on January 1, 2024. No principal repayment is required before December 31, 2023 and is due on December 31, 2025. Interest payments is required if the principal remains outstanding after December 31, 2023. The Company plans to repay the loan on or before December 31, 2023 and expect a loan forgiveness of \$40. The loan balance is measured at the present value, discounted using 7.5%.

7. Share-based payments:

The following table summarizes the continuity of options issued under the Company’s stock option plan (the “Plan”) for the period ended:

	March 31, 2023		March 31, 2022	
	Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
Outstanding, beginning of period	2,191,000	\$ 1.08	2,746,000	\$ 1.08
Forfeited or cancelled	(210,000)	1.26	(65,000)	0.81
Outstanding, end of period	1,981,000	1.07	2,681,000	1.07
Options exercisable, end of period	1,499,834	\$ 1.07	1,192,001	\$ 1.06

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Notes to Condensed Consolidated Interim Financial Statements
(In thousands of Canadian dollars, except per share amounts)
Three months ended March 31, 2023 and 2022

7. Share-based payments (continued):

A summary of the status of the Company's options under the Plan is as follows:

Range of exercise price	Number of options	March 31, 2023		March 31, 2022		
		Weighted average remaining contractual life (years)	Number of options exercisable	Number of options	Weighted average remaining contractual life (years)	Number of options exercisable
\$0.70 – 0.79	275,000	0.9	275,000	275,000	1.9	275,000
\$0.80 – 0.89	55,000	1.6	55,000	55,000	2.6	36,666
\$0.90 – 0.99	1,081,000	2.0	720,668	1,521,000	3.0	540,335
\$1.10 – 1.19	45,000	4.4	-	-	-	-
\$1.20 – 1.29	12,500	3.8	2,500	235,000	4.6	-
\$1.30 – 1.39	157,500	2.6	155,000	165,000	3.6	155,000
\$1.40 – 1.49	255,000	3.2	191,666	330,000	4.2	85,000
\$1.70 – 1.79	100,000	3.1	100,000	100,000	4.1	100,000
	1,981,000		1,499,834	2,681,000		1,192,001

During the three ended March 31, 2023 and 2022, no stock option was granted and exercised.

During the three months ended March 31, 2023, the Company recorded share-based payments of \$22 compared to \$84 during the same period in 2022.

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Notes to Condensed Consolidated Interim Financial Statements
(In thousands of Canadian dollars, except per share amounts)
Three months ended March 31, 2023 and 2022

8. Fair values of financial instruments:

Classification of financial instruments:

The following table provides the allocation of financial assets and liabilities required to be measured at amortized cost or fair value and their carrying values:

March 31, 2023	Carrying value total	Fair value total
Measurement basis		
Financial assets at amortized cost:		
Cash	\$ 824	\$ 824
Accounts receivable	2,124	2,124
	\$ 2,948	\$ 2,948
Financial liabilities at amortized cost:		
Accounts payable and accrued liabilities	\$ 2,876	\$ 2,876
Rewards payable	1,314	1,314
Loans and borrowings	79	79
	\$ 4,269	\$ 4,269
<hr/>		
December 31, 2022	Carrying value total	Fair value total
Measurement basis		
Financial assets at amortized cost:		
Cash	\$ 1,253	\$ 1,253
Accounts receivable	3,535	3,535
	\$ 4,788	\$ 4,788
Financial liabilities at amortized cost:		
Accounts payable and accrued liabilities	\$ 3,488	\$ 3,488
Rewards payable	1,281	1,281
Loans and borrowings	79	79
	\$ 4,848	\$ 4,848

There have been no transfers of assets between levels during the three months ended March 31, 2023 and year ended December 31, 2022.

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Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

9. Capital risk management:

The Company's objectives in managing capital are to ensure sufficient liquidity to pursue its strategy of organic growth combined with strategic acquisitions and to provide returns to its shareholders. The Company defines capital that it manages as the aggregate of its shareholders' equity, which comprises issued capital, contributed surplus, accumulated other comprehensive income and retained earnings (deficit). The Company manages its capital structure and makes adjustments to it in light of general economic conditions, the risk characteristics of the underlying assets and the Company's working capital requirements. In order to maintain or adjust its capital structure, the Company, upon approval from its Board of Directors, may issue shares, repurchase shares, pay dividends or raising capital and borrowings, as deemed appropriate under the specific circumstances. The Company is not subject to externally imposed capital requirements. There has been no changes to the Company's capital management approach as at March 31, 2023 from 2022.

10. Financial risk management:

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Audit Committee reviews the Company's risk management policies on an annual basis. The finance department identifies and evaluates financial risks and is charged with the responsibility of establishing controls and procedures to ensure that financial risks are mitigated in accordance with the approved policies.

(a) Credit risk:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises from the Company's accounts receivable and cash. The majority of the Company's customers are located in Canada. At March 31, 2023, three customers represented 34%, 19% and 15% of the gross accounts receivable balance of \$2,318, respectively. At December 31, 2022, three customers represented 24%, 19% and 18% of the gross accounts receivable balance of \$3,748, respectively. No other individual customers represented more than 10% of accounts receivable. As at March 31, 2023, the expected credit losses were \$194 (December 31, 2022 - \$213). The Company reviews the components of these accounts on a regular basis to evaluate and monitor this risk. The Company's customers are generally financially established organizations, which limits the credit risk relating to the customers. In addition, credit reviews by the Company take into account the counterparty's financial position, past experience and other factors. As at March 31, 2023, approximately 73%, \$514 (December 31, 2022 - 43%, \$162) of accounts receivable balances over 90 days were not impaired. The consolidated entity has a credit risk exposure with two agencies located in Canada, which as at March 31, 2023 owed the consolidated entity \$1,126 (49% of trade receivables) (December 31, 2022: \$1,600 (43% of trade receivables)). This balance was within its terms of trade and no impairment was made as at March 31, 2023. The Company's payment terms range from 30 days to 60 days from the invoice date. There are no guarantees against this receivable, but management closely monitors the receivable balance on a monthly basis and is in regular contact with this customer to mitigate risk. Management believes that the expected credit loss allowance is adequate.

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Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

10. Financial risk management (continued):

(a) Credit risk (continued):

The Company, from time to time, invests its excess cash with the objective of maintaining safety of the principal and providing adequate liquidity to meet current payment obligations and future planned capital expenditures and with the secondary objective of maximizing the overall yield of the portfolio. The Company's cash as at March 31, 2023 is not subject to external restrictions and is held with Schedule I banks in Canada.

(b) Liquidity risk:

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company's approach to managing liquidity is to ensure, to the extent possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company manages its liquidity risk by continually monitoring forecasted and actual revenue and expenditures and cash flows from operations. Management is also actively involved in the review and approval of planned expenditures. The Company's principal cash requirements are for principal and interest payments on its debt, capital expenditures and working capital needs. The Company uses its operating cash flows, operating facilities and cash balances to maintain liquidity.

The following are the undiscounted contractual maturities for the Company's obligations:

March 31, 2023	Carrying amount	Contractual cash flow	Less than 1 year	1-3 years	>3 years
Trade and other payables ⁽ⁱ⁾	\$ 2,876	\$ 2,876	\$ 2,876	\$ -	\$ -
Reward payable	1,314	1,314	1,314	-	-
Loans and borrowings	79	120	-	120	-
	\$ 4,269	\$ 4,310	\$ 4,190	\$ 120	\$ -

December 31, 2022	Carrying amount	Contractual cash flow	Less than 1 year	1-3 years	>3 years
Trade and other payables ⁽ⁱ⁾	\$ 3,488	\$ 3,488	\$ 3,488	\$ -	\$ -
Reward payable	1,281	1,281	1,281	-	-
Loans and borrowings	79	120	-	120	-
	\$ 4,848	\$ 4,889	\$ 4,769	\$ 120	\$ -

⁽ⁱ⁾ Trade and other payables exclude other non-contractual liabilities

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Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

10. Financial risk management (continued):

(c) Market risk:

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and the Company's share price, will affect the Company's income or the value of its financial instruments.

(i) Interest rate risk:

The Company's interest rate risk arises primarily from its loans and borrowings obligations, which bore a fixed interest rate of 12%. As the Company paid off the 2019 Notes on January 19, 2021, management believes that the Company is not significantly exposed to cash flow interest rate risk in the next twelve months.

(ii) Currency risk:

The Company operates internationally with the Canadian dollar as its functional currency and is exposed to foreign exchange risk from purchase transactions, as well as recognized financial assets and liabilities denominated in U.S dollars. The Company's main objective in managing its foreign exchange risk is to maintain U.S. cash on hand to support international forecasted obligations and cash flows. To achieve this objective, the Company monitors forecasted cash flows in foreign currencies and attempts to mitigate the risk by modifying the nature of cash held.

If a shift in foreign currency exchange rates of 10% were to occur, the foreign exchange gain or loss on the Company's net monetary assets could change by approximately \$31 (December 31, 2022 - \$17) due to the fluctuation and this would be recorded in the consolidated statements of comprehensive income (loss).

Balances held in non-Canadian dollars are as follows:

	March 31, 2023	December 31, 2022
	US	US
Cash	\$ 28	\$ 95
Accounts receivable	1	1
Accounts payable and accrued liabilities	258	225

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Notes to Condensed Consolidated Interim Financial Statements (In thousands of Canadian dollars, except per share amounts) Three months ended March 31, 2023 and 2022

11. Related party transactions and balances:

On December 29, 2021, the corporation provided certain employees with \$157 of short terms loans to cover the taxes owing in terms of the option excise. The loans were provided pursuant to promissory notes issued to the Company by each employee (collectively, the “Promissory Notes”). The Promissory Notes are fully secured by all of the options exercised. The Promissory Notes bear interest at a rate of 2.45%. All interest accrued under the Promissory Notes is to be paid at the maturity date.

During 2022, \$59 was repaid and the remaining balance was extended to December 29, 2023 at an interest rate of 6.45%. All interest accrued under the Promissory Notes is to be paid at the maturity date.

12. Consolidated statements of cash flows:

The change in non-cash operating working capital comprises the following:

	Three months ended March 31,	
	2023	2022
Accounts receivable	\$ 1,411	\$ 1,597
Other current assets	(23)	(1)
Accounts payable and accrued liabilities	(612)	(720)
Rewards payable	33	17
Contract liabilities	22	(327)
	\$ 831	\$ 566