PUSHFOR INVESTMENTS INC.

Condensed Interim Financial Statements

Three months ended December 31, 2021 and 2020

(Unaudited - Expressed in Canadian Dollars)

NOTICE TO READER

Under National Instrument 51-102, Part 4, subsection 4.3(3)(a), if an auditor has not performed a review of the interim financial statements, they must be accompanied by a notice indicating that the interim financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed interim financial statements of the Company have been prepared by and are the responsibility of the Company's management. The unaudited condensed interim financial statements have been prepared using accounting policies in compliance with International Financial Reporting Standards for the preparation of the condensed interim financial statements and are in accordance with IAS 34 – *Interim Financial Reporting.*

The Company's independent auditor has not performed a review of these unaudited condensed interim financial statements in accordance with standards established by the Canadian Chartered Professional Accountants for a review of the interim financial statements by an entity's auditor.

PUSHFOR INVESTMENTS INC.
CONDENSED INTERIM STATEMENTS OF FINANCIAL POSITION
(Unaudited - Expressed in Canadian dollars)

	Note	December 31, 2021	September 30, 2021
ASSETS		$	$
Current Assets			
Cash and cash equivalents		371,581	1,239,552
Investments	4	1,813	1,813
Note receivables		92,722	90,674
Convertible debenture	5	91,844	-
Prepaid		21,234	37,159
Total current		487,350	1,369,198
Prepayment for acquisition of assets		318,160	-
Total assets		897,354	1,369,198
LIABILITIES AND SHAREHOLDERS' EQUITY			
Current liabilities			
Accounts payable and accrued liabilities	11	160,733	209,436
Total		160,733	209,436
SHAREHOLDERS' EQUITY			
Share capital	15	10,156,453	10,114,453
Reserves	15	2,822,770	2,862,795
Deficit		(12,242,602)	(11,817,486)
Total		736,621	1,159,762
Total liabilities and shareholders' equity		897,354	1,369,198
Nature and continuance of operations	1	-	
Subsequent events			

On behalf of the Board:

"Michael Noonan"	"Parmjeet Johal"
Director	Director

The accompanying notes are an integral part of these condensed interim financial statements.

PUSHFOR INVESTMENTS INC.
CONDENSED INTERIM STATEMENTS OF LOSS AND COMPREHENSIVE LOSS
(Unaudited - Expressed in Canadian dollars)

Three months ended December 31,	**2021**	**2020**
	$	$
OPERATING EXPENSES		
Consulting fees	188,636	8,250
Marketing	146,521	-
Office and administration	10,106	469
Professional fees	12,800	6,144
Rent	19,054	7,500
Travel	22,100	-
Transfer agent and regulatory fees	29,870	6,671
Loss before the following:	(429,087)	(29,034)
OTHER ITEMS		
Foreign exchange gain (loss)	(1,618)	-
Accretion	2,870	-
Interest revenue	2,719	-
Unrealized gain (loss) on fair value of investments	-	(798)
Net loss and comprehensive loss	(425,116)	(29,832)
Loss per share, basic and diluted, discontinued operations	(0.00)	(0.00)
Weighted average number of shares, basic and diluted	156,783,774	120,680,441

The accompanying notes are an integral part of these condensed interim financial statements.

PUSHFOR INVESTMENTS INC.
CONDENSED INTERIM STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY (DEFICIENCY)
(Unaudited - Expressed in Canadian dollars, except share number)

	Issued Common Shares				
	Number of Shares	Amount	Other Reserve	Deficit	Total Equity
		$	$	$	$
Balance at September 30, 2020	**120,680,441**	**8,318,145**	**734,895**	**(9,197,370)**	**(144,330)**
Loss for the period	-	-	-	(29,812)	(29,812)
Balance at December 31, 2020	**120,680,441**	**8,318,145**	**734,895**	**(9,227,182)**	**(174,142)**
Balance at September 30, 2021	**156,520,441**	**10,114,453**	**2,862,795**	**(11,817,486)**	**1,159,762**
Issuance of common shares for exercise of warrants	700,000	42,000	-	-	42,000
Issuance of convertible debenture	-	-	(40,025)	-	
Loss for the period	-	-	-	(425,116)	(425,116)
Balance at Decembr 31, 2021	**157,220,441**	**10,156,453**	**2,822,770**	**(12,242,602)**	**776,646**

The accompanying notes are an integral part of these condensed interim financial statements.

PUSHFOR INVESTMENTS INC.
CONDENSED INTERIM STATEMENTS OF CASH FLOWS
(Unaudited - Expressed in Canadian dollars)

Three months ended December 31,	2021	2020
OPERATING ACTIVITIES		
Net loss	(425,116)	(29,832)
Adjustments for non-cash items:		
Foreign exchange	1,618	-
Unrealized loss (gain) on fair value of investments	-	798
Accretion	(2,870)	-
Accrued interest receivable	(2,719)	-
Changes in non-cash working capital items:		
Accounts payable and accrued liabilities (i)	(51,249)	28,123
Prepaid	15,925	-
Cash used in operating activities	(464,411)	(911)
INVESTING ACTIVITIES		
Increase of promissory note receivable	(127,400)	-
Prepayment on acquisition of assets	(318,160)	
Cash provided by (used in) investing activities	(445,560)	-
FINANCING ACTIVITIES		
Proceeds from issuance of common shares	42,000	-
Cash provided by financing activities	42,000	-
Change in cash during the period	(867,971)	(911)
Cash, beginning of period	1,239,552	858
Cash, end of period	**371,581**	**(53)**

The accompanying notes are an integral part of these condensed interim financial statements.

1. NATURE AND GOING CONCERN

Pushfor Investments Inc. (the "Company") was incorporated on November 29, 2007 under the British Corporations Act of the Province of British Columbia. The Company is primarily engaged in technology ventures focusing those efforts through its wholly owned subsidiary, AFX Networks Inc. ("AFX"). AFX is a freight logistics company that provides an integrated cloud platform ecosystem for various logistics verticals. The Company also has a minority interest in Education Revolution LLC ("EdRev"), a U.S. based provider of the Socrates Learning System.

The Company is listed on the Canadian Securities Exchange (the "CSE") and trades under the symbol "PUSH". The head office, principal address and records office of the Company are located at 9648-128th Street, Suite 210, Surrey, BC, V3T 2X9.

The Company had recurring deficits since inception and the Company's continuation as a going concern is dependent upon its ability to attain profitable operations and generate funds from equity, and debt financing to meet its obligations. There can be no assurance that the Company will be able to generate sufficient revenue from its sales or raise adequate financing to fund operations. These circumstances comprise a material uncertainty which may cast significant doubt on the Company's ability to continue as a going concern.

These condensed interim financial statements do not reflect the adjustments to the carrying value of assets and liabilities and the reported expenses and statement of financial position classifications that would be necessary should the Company be unable to continue in existence. These adjustments could be material.

Since January 2020, the gradual outbreak of the novel strain of the coronavirus, COVID-19 and its declaration as a pandemic by the World Health Organization, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures have caused material disruption to businesses globally resulting in an economic slowdown. While the Company has been able to mitigate the on-going impact from the crisis, it is not possible to reliably estimate the length, severity and long-term impact the global pandemic may have on the Company's financial results, conditions and cash flows. The outbreak of the COVID-19 should be considered a risk factor.

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

Statement of Compliance

These condensed consolidated interim financial statements have been prepared in accordance with International Accounting Standards ("IAS") 34 *Interim Financial Reporting* and should be read in conjunction with the annual financial statements for the year ended September 30, 2021, which have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

These condensed consolidated interim financial statements for the three months ended December 31, 2021 and 2020 have been reviewed and authorized for issue by the Board of directors on February 28, 2022.

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Basis of Preparation

These condensed interim financial statements have been prepared on a historical cost basis except for financial instruments classified as and measured at fair value. In addition, these condensed interim financial statements have been presented in Canadian dollars, and prepared using the accrual basis of accounting, except for cash flow information. The preparation of financial statements in compliance with IFRS requires management to make certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies.

Significant Estimates and Assumptions

The preparation of these interim financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, profit and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and further periods if it affects both current and future periods.

Estimates and assumptions where there is significant risk of material adjustments to assets and liabilities in future accounting periods include the following:

- Deferred tax assets

  Deferred tax assets, including those arising from un-utilized tax losses, require management to assess the likelihood that the Company may generate sufficient taxable earnings in future periods in order to utilize recognized deferred tax assets. Assumptions about the generation of future taxable profits depend on management's estimate of future cash flows. In addition, future changes in tax laws could limit the ability of the Company to obtain tax deductions in future periods. To the extent that future cash flows and taxable income differ significantly from estimates, the ability of the Company to realize the net deferred tax assets recorded at the reporting date could be impacted.

Significant Judgments

The most significant judgments in applying the Company's consolidated financial statements include:

- Determination of functional currency

  The Company determines the functional currency through an analysis of several indicators such as expenses and cash flow, financing activities, retention of operating cash flows, and frequency of transactions within the reporting entity.

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Adoption of New Accounting Standards

The Company has not adopted new accounting standards since it recent year ended September 30, 2021.

New Accounting Standards Issued But Not Yet Effective

The new and amended standards and interpretations that are issued, but not yet effective, up to the date of issuance of the Company's consolidated financial statements are disclosed below. The Company intends to adopt these new and amended standards and interpretations, if applicable, when they become effective.

IFRS 17 - Insurance Contracts

In May 2017, the IASB issued IFRS 17 Insurance Contracts (IFRS 17), a comprehensive new accounting standard for insurance contracts covering recognition and measurement, presentation and disclosure. Once effective, IFRS 17 will replace IFRS 4 Insurance Contracts (IFRS 4) that was issued in 2005. IFRS 17 applies to all types of insurance contracts (i.e., life, non-life, direct insurance and re-insurance), regardless of the type of entities that issue them, as well as to certain guarantees and financial instruments with discretionary participation features. A few scope exceptions will apply. The overall objective of IFRS 17 is to provide an accounting model for insurance contracts that is more useful and consistent for insurers. In contrast to the requirements in IFRS 4, which are largely based on grandfathering previous local accounting policies, IFRS 17 provides a comprehensive model for insurance contracts, covering all relevant accounting aspects. The core of IFRS 17 is the general model, supplemented by:

• A specific adaptation for contracts with direct participation features (the variable fee approach)
• A simplified approach (the premium allocation approach) mainly for short-duration contracts.

IFRS 17 is effective for reporting periods beginning on or after 1 January 2023, with comparative figures required. Early application is permitted, provided the entity also applies IFRS 9 and IFRS 15 on or before the date it first applies IFRS 17. This standard is not applicable to the Company.

Amendments to IAS 1: Classification of Liabilities as Current or Non-current

In January 2020, the IASB issued amendments to paragraphs 69 to 76 of IAS 1 to specify the requirements for classifying liabilities as current or non-current. The amendments clarify:
• What is meant by a right to defer settlement;
• That a right to defer must exist at the end of the reporting period;
• That classification is unaffected by the likelihood that an entity will exercise its deferral right; and
• That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not impact its classification.

The amendments are effective for annual reporting periods beginning on or after 1 January 2023 and must be applied retrospectively. The Company is currently assessing the impact the amendments will have on current practice and whether existing loan agreements may require renegotiation.

(Unaudited - Expressed in Canadian dollars)

2. BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

New Accounting Standards Issued But Not Yet Effective (Cont'd)

Reference to the Conceptual Framework – Amendments to IFRS 3

In May 2020, the IASB issued Amendments to IFRS 3 Business Combinations - Reference to the Conceptual Framework. The amendments are intended to replace a reference to the Framework for the Preparation and Presentation of Financial Statements, issued in 1989, with a reference to the Conceptual Framework for Financial Reporting issued in March 2018 without significantly changing its requirements. The Board also added an exception to the recognition principle of IFRS 3 to avoid the issue of potential 'day 2' gains or losses arising for liabilities and contingent liabilities that would be within the scope of IAS 37 or IFRIC 21 Levies, if incurred separately.

At the same time, the Board decided to clarify existing guidance in IFRS 3 for contingent assets that would not be affected by replacing the reference to the Framework for the Preparation and Presentation of Financial Statements. The amendments are effective for annual reporting periods beginning on or after 1 January 2022 and apply prospectively.

IFRS 9 Financial Instruments – Fees in the '10 per cent' test for derecognition of financial liabilities

As part of its 2018-2020 annual improvements to IFRS standards process the IASB issued amendment to IFRS 9. The amendment clarifies the fees that an entity includes when assessing whether the terms of a new or modified financial liability are substantially different from the terms of the original financial liability. These fees include only those paid or received between the borrower and the lender, including fees paid or received by either the borrower or lender on the other's behalf. An entity applies the amendment to financial liabilities that are modified or exchanged on or after the beginning of the annual reporting period in which the entity first applies the amendment.

The amendment is effective for annual reporting periods beginning on or after 1 January 2022 with earlier adoption permitted. The Company will apply the amendments to financial liabilities that are modified or exchanged on or after the beginning of the annual reporting period in which the entity first applies the amendment. The amendments are not expected to have a material impact on the Company.

3. INVESTMENTS

As at December 31, 2021, the Company's investments mainly comprised of common shares of a public company which is measured at fair value. The cost and fair values of the investments at December 31, 2021 and September 30, 2021 are as follows:

	December 31, 2021	September 30, 2021
Shares – Public Companies	$	$
Cost	22,950	22,950
Fair Value	1,813	1,813

4. NOTE RECEIVABLE

The Company's note receivable comprised solely of a promissory note ("Note") issued to a private company located in the U.S.A. As of December 31, 2021, this Note is denominated in US dollar, has a carrying value of $92,722 (September 30, 2021 - $90,674) with accrued interest of $2,606 (September 30, 2021 - $1,487) inclusive. This CD is unsecured, has an interest of 5% per annum, and is payable on demand.

5. CONVERTIBLE DEBENTURE

The Company's convertible debenture comprised solely of a convertible debenture ("CD") issued to EdRev. As of December 31, 2021, this Note is denominated in US dollar, has a carrying value of $91,844 (September 30, 2021 - $Nil) with accrued interest of $2,606 (September 30, 2021 - $nil) inclusive. This Note is unsecured, will mature on October 1, 2024, and has an interest of 5% per annum (Note 10).

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITES

		December 31, 2021		September 30, 2021
Accounts payable	$	149,633	$	141,697
Accrued liabilities		11,100		67,739
	$	160,733	$	209,436

7. SHARE CAPITAL

Authorized

Unlimited number of common shares without par value.

Share Issuances

<u>2022</u>

In October 2021, the Company issued 700,000 common shares when the same number of share purchase warrants were exercised into common shares at $0.06 per share for gross proceeds of $42,000.

<u>2021</u>

1) In February 2021, the Company issued 300,000 common shares with a fair value of $28,500 for the settlement of account payable of $32,778 with a creditor. As a result, the Company recorded a gain of settlement of $4,278.

2) The Company closed a private placement in April 2021 for the issuance of 35,440,000 units at $0.05 per unit for proceeds of $1,761,808 (net of share issuance cost of $10,192). Each unit is comprised of one common share and one common share purchase warrant at $0.06 per share. Warrants will expire five years after closing. The Company applied residual method to allocate a value of $Nil for the warrants issued.

3) In September 2021, the Company issued 100,000 shares for warrant exercised at $0.06 per share.

(Unaudited - Expressed in Canadian dollars)

7. SHARE CAPITAL (Cont'd)

Options

The Company adopted a stock option plan (the "Plan") whereby it can grant stock options to directors, officers, employees and consultants of the Company. The maximum number of shares that may be reserved for issuance under the Plan is subject to the restrictions imposed under applicable securities laws.

The changes in stock options are summarized as follows:

	Weighted Average Exercise Price	Number of Shares Issued or Issuable on Exercise
Balance, September 30, 2020	$ 0.75	3,250,000
Granted	0.25	12,300,000
Balance, September 30, 2021		15,550,000
Expired	0.75	(3,250,000)
Cancellation(i)	0.25	(12,300,000)
Balance, December 31, 2021	$ 0.75	-

(i) Options issued in September 30, 2021 with exercise price of $0.25 were cancelled on December 13, 2021.

The Company used the Black Scholes option pricing model and the following assumptions to determine the fair values of the stock options granted in the year:

	2022	2021
Risk-free interest rate	N/A	1.03%
Expected life of the option	N/A	5 years
Annualized volatility	N/A	190%
Dividend Rate	N/A	0.00 %

The Company did not have stock options outstanding and exercisable on December 31, 2021.

Warrants

Details regarding warrants issued and outstanding are summarized as follows:

	Weighted Average Exercise Price	Number of Warrants
Balance, September 30, 2020	$ 3.50	150,000
Expired	3.50	(150,000)
Granted	0.06	35,440,000
Exercised	0.06	(100,000)
Balance, September 30, 2021	$ 0.06	35,340,000
Exercised	0.06	(700,000)
Balance, December 31, 2021	$ 0.06	34,640,000

As at December 31, 2021, the Company's outstanding warrants have an weighted average exercise price of $0.06 per share and a weighted average remaining life of 4.29 years.

8. RELATED PARTY TRANSACTIONS

Transactions with Key Management and Directors

The Company had the following transactions with related parties:

Position	Nature	Three months ended December 31, 2021	Three months ended December 31, 2020
		$	$
Officers	consulting	75,399	-

As at December 31, 2021, the Company had a balance of $Nil (September 30, 2021 - $31,577) owing to officers and directors of the Company.

9. FINANCIAL RISK AND CAPITAL MANAGEMENT

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board of Directors approves and monitors the risk management processes, inclusive of documented investment policies, counterparty limits and controlling and reporting structures. The type of risk exposure and the way in which such exposure is managed is provided as follows:

Market Risk
Market risk is the risk that the fair value of, or future cash flows from the Company's investment in marketable securities will significantly fluctuate because of changes in market places. The Company is exposed to market risk or equity risk or equity price risk in trading its investment and unfavorable market conditions could result in dispositions of investments at less than favorable prices. Additionally, the Company marks its investments to market in accordance with accounting policies at each reporting period. This process could result in significant write-downs of the Company's investment over one or more reporting periods, particularly during periods of declining markets.

Market risk includes price risk, interest rate risk and currency risk as well as factors specific to an individual investment or its issuer or risk specific to a certain market. Market risk is managed principally through diversification of investments. Management monitors the overall market risk position on a quarterly basis.

Price Risk
The Company is exposed to price risk in relation to listed marketable securities held as FVTPL investment.

Currency Risk
Currency risk is the risk that the fair values of future cash flows of a financial instrument will fluctuate because they are denominated in currencies that differ from the respective functional currency. The Company is exposed to currency risk on cash, note receivable, and convertible debenture receivable denominated in United States dollars. A change of 10% of the foreign exchange rate between US$ and Canadian $ will have an impact of $20,700 to the Company's statements of loss and comprehensive loss.

Financial assets denominated in USD	**December 31, 2021**	**September 30, 2021**
Cash	$ 27,340	$ 425,086
Convertible debenture	90,245	-
Note receivable	$ 94,321	$ 90,674

(Unaudited - Expressed in Canadian dollars)

9. FINANCIAL RISK AND CAPITAL MANAGEMENT (Cont'd)

Interest Rate Risk

Interest rate risk is the risk that the fair values or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to interest rate risk if minimal as the Company does not have variable interest bearing asset or debt.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Company's risk is its cash and note receivable. The Company evaluates the creditworthiness of the counterparty, the value of any collateral, and the fair value of the credit loss of the note receivable. The Company is not subject to material credit risk as at December 31, 2021.

Liquidity Risk

Liquidity risk is the risk that the Company may be unable to meet its financial obligations as they fall due. The Company reviews its working capital position regularly to ensure there is sufficient capital in order to meet short-term business requirements, taking into account its anticipated cash flows from operations and its holding of cash.

Classification of Financial Instruments

Financial assets and liabilities included in the statement of financial position are as follows:

	December 31, 2021	September 30, 2021
Financial assets	$	$
FVTPL:		
Cash	371,581	1,239,552
Investments	1,813	1,813
Amortized cost:		
Convertible debenture	91,844	-
Note receivable	92,722	90,674
Financial liabilities- amortized		
Accounts payable and accrued liabilities	160,733	209,436

Fair Value

The fair value of the Company's financial assets and liabilities approximate the carrying amount whether due to their short-term nature or because the interest rates applied to measure their carrying amount approximate current market rates.

Financial instruments measured at fair value are classified into three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

Level 1	Unadjusted quote prices in active markets for identical assets or liabilities;
Level 2	Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly; and
Level 3	Inputs that are not based on observable market data.

Investments consist of common shares of Canadian public companies (Note 4). Investments in common shares are measured using level 1 fair value measurements.

The Company does not have any financial instruments subject to level 2 or level 3 fair value measurements.

10. SUBSEQUENT EVENTS

a) Acquisition of EdRev

On August 31, 2021, the Company entered into a non-binding term sheet with EdRev, a U.S. based provider of the Socrates Learning System, for the acquisition of 100% interest of EdRev (the "Transaction"). On November 23, 2021, the Company terminated the Term Sheet and entered into a capital contribution agreement (the "Agreement") with EdRev for the acquisition of approximately fifteen percent (15%) equity interest in EdRev in consideration of (i) a cash contribution of USD $200,000 payable in two tranches in January (Paid – with the settlement of the CD issued by EdRev with the principal amount of USD 100,000) (Note 5), and March of 2022; and (ii) the issuance of 7,000,000 common shares for a total approximate share value of USD $350,000 (Issued). The Agreement closed on January 7, 2022.

b) Acquisition of AFX

On November 8, 2021, the Company and Professional Trading Services S.A. ("PTS") and AFX entered into a definitive share purchase agreement pursuant to which the Company had agreed to acquire 100% of the issued and outstanding shares of AFX owned and controlled by PTS (the "Acquisition"). AFX is a freight logistics company that provides an integrated cloud platform ecosystem for various logistics verticals. Proceeds of acquisition are as follows:

- Cash proceeds of USD $250,000 (paid);
- Issuance of 15,000,000 common shares in the share capital of the Company to PTS valued at a per-share price of CAD $0.10 (issued);

The Acquisition closed on January 19, 2022.

c) Issuance of stock options

On January 28, 2022, the Company granted all the 12,800,000 stock options to officers, directors, consultants. These options vested on the date of grant, are exercisable into the Company's common share at $0.07 per share, and will expire five years from the grant date.

d) Share for debt settlement

On January 31, 2022, the Company issued 2,000,000 common shares to settle an amount of $140,000 account payable due to a consultant.