AMENDMENT TO NOTE 12

TRIGEN RESOURCES INC.
(NOW BLISSCO CANNABIS CORP.)

Condensed Interim Financial Statements

Nine months ended January 31, 2018 and 2017

Expressed in Canadian Dollars
(Unaudited – Prepared by Management)

TRIGEN RESOURCES INC.
(NOW BLISSCO CANNABIS CORP.)

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Condensed Interim Financial Statements

TRIGEN RESOURCES INC. (NOW BLISSCO CANNABIS CORP.)

Condensed Interim Statements of Financial Position
(Expressed in Canadian Dollars-Unaudited)

	Notes		January 31, 2018		April 30, 2017
Assets					
Current assets					
Cash and cash equivalents	3	$	374,059	$	85,248
Receivables	4		2,130		1,935
Prepaids			19,926		833
Promissory note receivable	5		250,280		–
			646,395		88,016
Property and equipment	6		–		127
		$	646,395	$	88,143
Liabilities and Shareholders' Equity					
Current liabilities					
Trade payables and accrued liabilities	7	$	15,566	$	12,185
Shareholders' Equity					
Share capital	8		12,178,086		11,631,617
Share subscriptions	8		175,190		–
Reserves	8		674,698		674,698
Deficit			(12,397,145)		(12,230,357)
			630,829		75,958
		$	646,395	$	88,143

Nature and continuance of operations (Note 1)
Acquisition of Bliss Co Holdings Ltd. (Note 12)

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

TRIGEN RESOURCES INC. (NOW BLISSCO CANNABIS CORP.)

Condensed Interim Statement of Changes in Equity
(Expressed in Canadian Dollars - Unaudited)

	Note	Share Capital: Number of Shares		Share Capital: Amount		Share subscriptions		Reserves		Deficit		Total Equity
Balance, April 30, 2016		13,578,556	$	11,631,617	$	–	$	674,698	$	(12,106,318)	$	199,997
Net and comprehensive loss		–		–		–		–		(87,711)		(87,711)
Balance, January 31, 2017		13,578,556		11,631,617		–		674,698		(12,194,029)		112,286
Net and comprehensive loss		–		–		–		–		(36,328)		(36,328)
Balance, April 30, 2017		13,578,556		11,631,617		–		674,698		(12,230,357)		75,958
Common shares issued for cash	8(b)	9,176,599		550,596		–		–		–		550,596
Share issuance costs	8(b)	–		(4,127)		–		–		–		(4,127)
Share subscriptions received	8(c)	–		–		175,190		–		–		175,190
Net and comprehensive loss		–		–		–		–		(166,788)		(166,788)
Balance, January 31, 2018		22,755,155	$	12,178,086	$	175,190	$	674,698	$	(12,397,145)	$	630,829

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

TRIGEN RESOURCES INC. (NOW BLISSCO CANNABIS CORP.)

Condensed Interim Statements of Comprehensive Loss
(Expressed in Canadian Dollars - Unaudited)

	Note	Three months ended January 31, 2018	Three months ended January 31, 2017	Nine months ended January 31, 2018	Nine months ended January 31, 2017
Expenses:					
Amortization	6	$ -	$ 8	$ 127	$ 254
Consulting		18,750	-	56,250	-
Management fees	9	7,500	7,500	22,500	22,500
Office and administration	9	17,995	17,300	54,551	52,086
Professional fees (recovery)		9,270	-	10,940	(959)
Regulatory and transfer agent fees		4,884	2,047	10,902	7,374
Travel and promotion		6,506	4,217	11,798	7,319
		(64,905)	(31,072)	(167,068)	(88,574)
Interest and other income		280	224	280	863
Net and comprehensive loss for the period		$ (64,625)	$ (30,848)	$ (166,788)	$ (87,711)
Loss per common share –Basic and diluted		$ (0.003)	$ (0.002)	$ (0.009)	$ (0.006)
Weighted average number of common shares outstanding –Basic and diluted		22,755,155	13,578,556	18,717,482	13,578,556

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

TRIGEN RESOURCES INC. (NOW BLISSCO CANNABIS CORP.)

Condensed Interim Statement of Cash Flows
(Expressed in Canadian Dollars - Unaudited)

		Nine months ended January 31,		
		2018		2017
Cash provided by (used in):				
Operating:				
Net comprehensive loss	$	(166,788)	$	(87,711)
Item not involving cash:				
Amortization		127		254
Changes in non-cash working capital:				
Receivables		(195)		262
Prepaids		(19,093)		–
Trade payables and accrued liabilities		3,381		(15,010)
		(182,568)		(102,205)
Investing:				
Promissory note receivable including interest		(250,280)		–
		(250,280)		–
Financing:				
Common shares issued for cash, net		546,469		–
Share subscriptions received		175,190		
		721,659		–
Change in cash and cash equivalents		288,811		(102,205)
Cash and cash equivalents, beginning		85,248		212,994
Cash and cash equivalents, ending	$	374,059	$	110,789

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Trigen Resources Inc. (now BlissCo Cannabis Corp.) (the "Company" or "Trigen") was incorporated on January 13, 1981 under the laws of British Columbia. On February 22, 2018, the Company changed its name from Trigen Resources Inc. to BlissCo Cannabis Corp. The Company was previously listed on the NEX board of the TSX Venture Exchange (the "Exchange") and was delisted from the Exchange effective February 21, 2018. On March 2, 2018, the Company commenced trading on the Canadian Securities Exchange ("CSE") under the symbol "BLIS" (Note 12).

On February 23, 2018, the Company completed its acquisition of Bliss Co Holdings Ltd. ("BlissCo"), a private company incorporated under the laws of Canada. BlissCo is constructing an urban Access to Cannabis for Medical Purposes Regulation cultivation facility with a focus on being a high-volume packager, processor and distributor of recreational cannabis when it becomes legal in Canada and of medical cannabis. (Note 12)

The Company's head office and principal address is Suite 2050-1055 West Georgia Street, PO Box 11121, Royal Centre, Vancouver, BC V6E 3P3. The records and registered office is Suite 400, 725 Granville Street, Vancouver, BC, V7Y 1G5.

These financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The Company has not generated any revenue from operations. During the nine months ended January 31, 2018, the Company incurred a net loss of $166,788 (2016 - $87,711) and, as of this date, the Company has an accumulated deficit of $12,397,145.

Management is of the opinion that sufficient working capital is available to meet the Company's liabilities and commitments as they become due for the upcoming fiscal year. The continuing operations of the Company are dependent upon its ability to identify and acquire a business opportunity, to raise adequate financing and to commence profitable operations in the future. These material uncertainties may cast significant doubt upon the Company's ability to continue as a going concern. Further discussion of liquidity risk has been disclosed in Notes 10 and 11.

These financial statements do not include any adjustments relating to the recoverability and classification of asset and liabilities which might be necessary should the Company be unable to continue in existence.

2. SIGNIFICANT ACCOUNTING POLICIES AND BASIS OF PREPARATION

The financial statements were authorized for issue on April 6, 2018 by the directors of the Company.

Statement of compliance

These condensed interim financial statements, including comparatives, have been prepared in accordance with International Accounts Standards ("IAS") 34, "Interim Financial Reporting" using accounting policies consistent with International Financial Reporting Standards ("IFRS") as issued by

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

Statement of compliance (cont'd)

the International Accounting Standards Board ("IASB") and Interpretations issued by the International Financial Reporting Interpretations Committee ("IFRIC").

Basis of Presentation

The financial statements of the Company have been prepared on an accrual basis and are based on historical costs, modified where applicable. These condensed interim financial statements are presented in Canadian dollars unless otherwise noted.

Significant estimates and assumptions

The preparation of financial statements in accordance with IFRS requires the Company to make estimates and assumptions concerning the future. The Company's management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which estimates are revised.

Estimates and assumptions where there is significant risk of material adjustments to assets and liabilities in future accounting periods include the recoverability and measurement of deferred tax assets.

Significant judgments

The preparation of financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying the Company's financial statements include the assessment of the Company's ability to continue as a going concern and whether there are events or conditions that may give rise to significant uncertainty.

Summary of significant accounting policies

These condensed interim financial statements have been prepared on the basis of accounting policies and methods of computation consistent with those applied in the Company's audited financial statements for the year ended April 30, 2017.

These condensed interim financial statements does not include all of the information required of a full annual financial report and is intended to provide users with an update in relation to events and transactions that are significant to an understanding of the changes in financial position and performance of the Company since the end of the last annual reporting period. It is therefore recommended that this financial report be read in conjunction with the Company's audited annual financial statements for the year ended April 30, 2017.

(Expressed in Canadian Dollars - Unaudited)

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

Recent accounting pronouncements

At the date of authorization of these financial statements, certain new standards, amendments and interpretations to existing standards have been published by the IASB but are not yet effective. The Company has not early adopted these revised standards and is currently assessing the impact that these standards will have on its financial statements.

IFRS 9: New standard that replaces IAS 39 for classification and measurement of financial assets, effective for annual periods beginning on or after January 1, 2018.

IFRS 15: New standard that replaces existing revenue requirements IAS 11, IAS 18, IFRIC 13, IFRIC 18 and SIC 31 for measurement, recognition, and disclosure of revenues; effective for annual periods beginning on or after January 1, 2018.

*IFRS 16 –N*ew standard contains a single lessee accounting model, eliminating the distinction between operating and financing leases from the perspective of the lessee. The accounting requirements from the perspective of the lessor remains largely in line with previous IAS 17 requirements, effective for annual reporting periods beginning on or after January 1, 2019 for public entities with early adoption permitted.

3. CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of:

	January 31, 2018	April 30, 2017
Cash at bank	$ 374,059	$ 9,288
High Interest Savings Account ("HISA")	–	75,960
	$ 374,059	$ 85,248

Cash equivalents consist of mutual fund investments in the HISA. The counter-party is a financial institution.

4. RECEIVABLES

Receivables are comprised of:

	January 31, 2018	April 30, 2017
Sales tax credits	$ 2,130	$ 1,881
Interest accrued on HISA	–	54
	$ 2,130	$ 1,935

(Expressed in Canadian Dollars - Unaudited)

5. PROMISSORY NOTE RECEIVABLE

On January 15, 2018, the Company advanced $250,000 bearing interest of London Interbank Offer Rate (LIBOR) plus one percent per annum to BlissCo maturing at the earliest of April 15, 2018 or 30 days from demand notice. The loan is secured by a general securities agreement. The Company accrued $280 in interest receivable and is included in promissory notes receivable.

6. PROPERTY AND EQUIPMENT

		Equipment		Leasehold improvements		Total
Cost:						
At April 30, 2017 and January 31, 2018	$	4,444	$	2,309	$	6,753
Amortization:						
At April 30, 2016	$	4,285	$	2,079	$	6,364
Amortization		32		230		262
At April 30, 2017		4,317		2,309		6,626
Amortization		127		–		127
At January 31, 2018	$	4,444	$	2,309	$	6,753
Net book value:						
At April 30, 2017	$	127	$	–	$	127
At January 31, 2018	$	–	$	–	$	–

7. TRADE PAYABLES AND ACCRUED LIABILITIES

		January 31, 2018		April 30, 2017
Trade payables	$	1,751	$	373
Due to related parties (Note 8)		13,815		1,312
Accrued liabilities		–		10,500
	$	15,566	$	12,185

8. SHARE CAPITAL

(a) Authorized

Unlimited common shares without par value
Unlimited Class A preference shares with a par value of $10
Unlimited Class B preference shares with a par value of $50

(b) Issued – common shares

During the nine months ended January 31, 2018, the Company completed a non-brokered private placement and issued an aggregate of 9,176,599 common shares for total gross proceeds of $550,596. The Company paid regulatory fees of $4,127 in connection to this financing.

There were no share issuances during the year ended April 30, 2017.

(c) Share subscriptions

During the nine months ended January 31, 2018, in conjunction to the Acquisition of BlissCo, the Company received gross proceeds of $175,190 in share subscriptions for 583,966 units of the Company at a price of $0.30 per share. (Note 12)

(d) Stock options

The Company maintains a 10% rolling stock option plan (the "Plan") that enables management to grant options to directors, officers, employees and other service providers. The Company follows the Exchange policies where the number of common shares which may be issued pursuant to options granted under the Plan may not exceed 10% of the issued and outstanding shares of the Company from time to time at the date of granting of options. Each option agreement with the grantee sets forth, among other things, the number of options granted, the exercise price and the vesting conditions of the options.

There were no stock options outstanding as at January 31, 2018 and April 30, 2017.

(d) Reserves

The reserve records items recognized as stock-based compensation expense and other share-based payments until such time that the stock options or warrants are exercised, at which time the corresponding amount will be transferred to share capital.

9. RELATED PARTY TRANSACTIONS

Effective January 1, 2011, the Company entered into a management and administrative agreement with Varshney Capital Corp. ("VCC"), a company controlled by two common directors, whereby the Company agreed to pay management and administrative fees of $2,500 and $3,000 per month, respectively.

During the nine months ended January 31, 2018, the Company paid $22,500 (2017 – $22,500) for management fees and $27,000 (2017 – $27,000) for administrative fees to VCC.

As at January 31, 2018, $13,815 (April 30, 2017 - $1,312) was due to a director of the Company for reimbursement of business expenses.

10. FINANCIAL INSTRUMENTS

Financial risk management

The Company is exposed in varying degrees to a variety of financial instrument related risks.

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 primary exposure to credit risk is on its cash and short-term investment. As a majority of the Company's cash is held by a Canadian bank, there is a concentration of credit risk with one bank in Canada. While there is concentration of risk holding all funds with one institution, this risk is managed by using a major bank that is a high credit quality financial institution as determined by rating agencies. As at January 31, 2018, the Company has cash on hand of $374,059. Management assesses credit risk of cash and short-term investment as low.

The Company's secondary exposure to credit risk is on its receivables. This risk is minimal as receivables consist of refundable government sales taxes.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. The Company operates only in Canada and is therefore not exposed to foreign exchange risk arising from transactions denominated in a foreign currency.

Interest rate risk

Interest rate risk is the risk that an investment's value will change due to a change in the level of interest rates. The Company is exposed to interest rate risk as its bank account earn interest income at variable rates and is subject to the movement in interest rates. Management considers the interest rate rise to be minimal.

10. FINANCIAL INSTRUMENTS (cont'd)

Liquidity risk

Liquidity risk arises through the excess of financial obligations over available financial assets due at any point in time. The Company's objective in managing liquidity risk is to maintain sufficient readily available reserves in order to meet its liquidity requirements at any point in time. The Company achieves this by maintaining sufficient cash and seeking equity financing when needed. As at January 31, 2018, the Company has cash on hand of $374,059, which is sufficient to settle its current liabilities of $15,566.

11. CAPITAL DISCLOSURE

Management's objective is to manage its capital to ensure that there are adequate capital resources to safeguard the Company's ability to continue as a going concern through the optimization of its capital structure. The capital structure consists of share capital and working capital.

In order to achieve this objective, management makes adjustments to it in light of changes in economic conditions and risk characteristics of the underlying assets. To maintain or adjust capital structure, management may invest its excess cash in interest bearing accounts of Canadian chartered banks and/or raise additional funds externally as needed.

There were no changes in the Company's approach to capital management during the nine months ended January 31, 2018. The Company is not subject to externally imposed capital requirements.

12. ACQUISITION OF BLISS CO HOLDINGS LTD.

On February 23, 2018, the Company completed its acquisition of BlissCo by share exchange with BlissCo and each of the security holders of BlissCo (the "BlissCo Securityholders"). Trigen acquired from the BlissCo Securityholders all of the outstanding securities of BlissCo which resulting in BlissCo becoming a wholly-owned subsidiary of the Company (the "Transaction"). Upon completion of the Transaction, the Company will carry on the business of BlissCo (the "Resulting Issuer"). The Transaction was an arm's length transaction and constitutes a reverse takeover of Trigen by BlissCo, pursuant to the policies of the Exchange. In connection with completion of the Transaction, the Company delisted its common shares on the Exchange and applied to list its common shares on the CSE. The Company's common shares commenced trading on the CSE on March 2, 2018 under the symbol "BLIS".

About BlissCo
BlissCo is constructing an urban Access to Cannabis for Medical Purposes Regulation (ACMPR) cultivation facility with a focus on being a high-volume packager, processor and distributor of recreational cannabis when it becomes legal in Canada, which is currently anticipated to be by July 2018, and of medical cannabis. It recently took ownership of its 12,600 sq. ft. industrial facility in Langley, British Columbia.

12. ACQUISITION OF BLISS CO HOLDINGS LTD. (cont'd)

The Company received its ACMPR cultivation license on March 29, 2018.

Summary of the Transaction

- Trigen changed its name to BlissCo Cannabis Corp. ("BlissCo Cannabis") on February 22, 2018.
- Trigen consolidated its common shares on a 2.25 for 1 basis resulting in post-Consolidated issued and outstanding common shares of 10,113,402 of BlissCo Cannabis.
- 69,963,652 post-Consolidation shares of BlissCo Cannabis were issued to the shareholders of BlissCo as consideration for 100% of the issued and outstanding common shares of BlissCo.
- 16,245,750 warrants of BlissCo Cannabis were issued to holders of BlissCo warrants, where each warrant entitles the holder to acquire one post-Consolidation share of the Company at an exercise price of $0.25.
- BlissCo Cannabis completed a private placement financing of 18,684,043 units of common shares on a post-Consolidation basis at a price of $ 0.30 per common share for aggregate gross proceeds of $5,605,213 (the "Private Placement"). Each Unit is comprised of one common shares ("Share") and one Share purchase warrant ("Warrant"). Each Warrant entitles the holder to acquire one Share at an exercise price of $0.60 for a period of two years provided that the Company may accelerate the expiry date by providing 20 days' notice in the event that the Shares have a volume weighted average price of $0.80 or higher for a period of 10 consecutive trading days. All securities issued under the Financing were issued on a post-consolidated basis and are subject to a four-month hold period in accordance with applicable securities laws.
- Arm's length finders received an aggregate of 833,333 post-Consolidation common shares of BlissCo Cannabis.
- The board of directors of the BlissCo Cannabis consists of five directors and allows for a 6th director to be added.
- The Company granted 5,095,000 stock options to Directors, Officers, employees and consultants at an exercise price of $0.30.