TRIGEN RESOURCES INC.

Condensed Interim Financial Statements

Three months ended July 31, 2017 and 2016

Expressed in Canadian Dollars
(Unaudited – Prepared by Management)

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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 condensed interim financial statements, they must be accompanied by a notice indicating that the financial statements have not been reviewed by an auditor.

The accompanying unaudited condensed interim financial statements of the Company have been prepared by management and approved by the Audit Committee and Board of Directors of the Company.

The Company’s independent auditors have not performed a review of these condensed interim financial statements in accordance with the standards established by the Canadian Institute of Chartered Accountants for a review of interim financial statements by an entity’s auditors.

September 25, 2017

TRIGEN RESOURCES INC.

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

	Notes	**July 31, 2017**	April 30, 2017
Assets			
Current assets			
Cash and cash equivalents	3	**$ 172,608**	$ 85,248
Receivables	4	**1,904**	1,935
Prepaids		**57,386**	833
		231,898	88,016
Property and equipment	5	**–**	127
		$ 232,898	$ 88,143
Liabilities and Shareholders' Equity			
Current liabilities			
Trade payables and accrued liabilities		**$ 10,749**	$ 12,185
Due from related parties	6	**1,312**	–
		12,061	12,185
Shareholders' Equity			
Share capital	7	**11,631,617**	11,631,617
Common stock subscribed	7	**190,700**	–
Share-based payment reserve	7	**674,698**	674,698
Deficit		**(12,277,178)**	(12,230,357)
		219,837	75,958
		$ 232,898	$ 88,143

Nature and continuance of operations (Note 1)

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

TRIGEN RESOURCES INC.

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

	Share Capital					
	Number of Shares	Amount	Share-based Payment Reserve	Common stock subscribed	Deficit	Total Equity
Balance, April 30, 2016	13,578,556	$ 11,631,617	$ 674,698	$ –	$ (12,106,318)	$ 199,997
Net and comprehensive loss	–	–	–	–	(24,795)	(24,795)
Balance, July 31, 2016	13,578,556	11,631,617	674,698	–	(12,131,113)	175,202
Net and comprehensive loss	–	–	–	–	(99,244)	(99,244)
Balance, April 30, 2017	13,578,556	11,631,617	674,698	–	(12,230,357)	75,958
Common stock subscribed	–	–	–	190,700	–	190,700
Net and comprehensive loss	–	–	–	–	(46,821)	(46,821)
Balance, July 31, 2017	**13,578,556**	**$ 11,631,617**	**$ 674,698**	**$ 190,700**	**$ (12,277,178)**	**$ 219,837**

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

TRIGEN RESOURCES INC.

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

	Note		Three months ended July 31, **2017**		2016
Expenses:					
Amortization	5	**$**	**127**	$	123
Consulting			**18,750**		–
Management fees	8		**7,500**		7,500
Office and administration	8		**16,931**		16,955
Professional fees (recovery)			–		(3,400)
Regulatory and transfer agent fees			**1,617**		1,790
Travel and promotion			**1,896**		2,184
			(46,821)		(25,152)
Interest and other income			–		357
Net and comprehensive loss for the period		**$**	**(46,821)**	$	(24,795)
Loss per common share –Basic and diluted		**$**	**(0.00)**	$	(0.00)
Weighted average number of common shares outstanding –Basic and diluted			**13,578,556**		13,578,556

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

TRIGEN RESOURCES INC.

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

		Three months ended July 31,		
		2017		2016
Cash provided by (used in):				
Operating:				
Net comprehensive loss	**$**	**(46,821)**	$	(24,795)
Item not involving cash:				
Amortization		**127**		123
Recovery of professional fees		–		(3,400)
Changes in non-cash working capital:				
Receivables		**31**		332
Prepaids		**(56,553)**		–
Trade payables and accrued liabilities		**(1,436)**		(7,045)
Due to related parties		**1,312**		–
		(103,340)		(34,785)
Financing:				
Common stock subscribed		**190,700**		–
		190,700		–
Change in cash and cash equivalents		**87,360**		(34,785)
Cash and cash equivalents, beginning		**85,248**		212,994
Cash and cash equivalents, ending	**$**	**172,608**	$	178,209

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

1. NATURE AND CONTINUANCE OF OPERATIONS

Trigen Resources Inc. (the "Company" or "Trigen") was incorporated on January 13, 1981 under the laws of British Columbia. The Company is listed on the NEX board of the TSX Venture Exchange (the "Exchange"). On September 13, 2017, the Company entered into a Letter of Intent ("LOI") with 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 is legal in Canada and of medical cannabis. (Note 11)

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 three months ended July 31, 2017, the Company incurred a net loss of $46,821 (2016 - $24,795) and, as of this date, the Company has an accumulated deficit of $12,277,178.

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 9 and 10.

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 September 25, 2017 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 the International Accounting Standards Board ("IASB") and Interpretations issued by the International Financial Reporting Interpretations Committee ("IFRIC").

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

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.

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.

(Expressed in Canadian Dollars - Unaudited)

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

***Recent accounting pronouncements** (cont'd)*

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:

	July 31, 2017	April 30, 2017
Cash at bank	$ 172,608	$ 9,288
High Interest Savings Account ("HISA")	–	75,960
	$ 172,608	$ 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:

	July 31, 2017	April 30, 2017
Sales tax credits	$ 1,904	$ 1,881
Interest accrued on HISA	–	54
	$ 1,904	$ 1,935

(Expressed in Canadian Dollars - Unaudited)

5. PROPERTY AND EQUIPMENT

	Equipment	Leasehold improvements	Total
Cost:			
At April 30, 2016 and July 31, 2017	$ 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 July 31, 2017	$ 4,444	$ 2,309	$ **6,753**
Net book value:			
At April 30, 2016	$ 127	$ –	$ 127
At July 31, 2017	$ –	$ –	$ –

6. TRADE PAYABLES AND ACCRUED LIABILITIES

	July 31, 2017	April 30, 2017
Trade payables	$ 249	$ 373
Due to related parties (Note 8)	1,312	1,312
Accrued liabilities	10,500	10,500
	$ 12,061	$ 12,185

7. 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

There were no share issuances during the three months ended July 31, 2017 and 2016 and the year ended April 30, 2017.

7. SHARE CAPITAL (cont'd)

(c) Common stock subscribed

During the period ended July 31, 2017, the Company received a total of $190,700 in common stock subscription with respect to the Company's private placement of 9,176,599 shares. The Company issued 3,178,333 common shares for these subscriptions upon the closing of the private placement on August 25, 2017 (Note 11)

(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 July 31, 2017 and April 30, 2017.

(e) Share-based payment reserve

The share-based payment 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.

8. 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 three months ended July 31, 2017, the Company paid $7,500 (2016 – $7,500) for management fees and 9,000 (2016 – $9,000) for administrative fees to VCC.

As at July 31, 2017, $1,312 (April 30, 2017 - $1,312) was due to a director of the Company for reimbursement of business expenses. The amount was paid subsequent to July 31, 2017.

9. 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 July 31, 2017, the Company has cash on hand of $172,608. 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 and HISA investment earn interest income at variable rates and is subject to the movement in interest rates. Management considers the interest rate rise to be minimal.

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 July 31, 2017, the Company has cash on hand of $172,608, which are sufficient to settle its current liabilities of $12,061.

10. 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 three months ended July 31, 2017. The Company is not subject to externally imposed capital requirements.

11. SUBSEQUENT EVENTS

Subsequent to July 31, 2017, the Company closed its non-brokered private placement previously announced on April 27, 2017. 9,176,599 common shares of the Company were issued at a price of $0.06 per common share, for gross proceeds of $550,596, of which $190,700 had been received by the end of July 31, 2017. All shares issued pursuant to the private placement are subject to a four-month and one day hold period expiring December 26, 2017.

On September 13, 2017, the Company signed an LOI with BlissCo (Note 1) to complete a business combination by way of share exchange, merger, amalgamation, arrangement or similar form of transaction (the "Proposed Transaction"), whereby the security holders of BlissCo will become security holders of the combined entity (the "Resulting Issuer"). Upon completion of the Proposed Transaction the Resulting Issuer will continue to carry on the business of BlissCo as currently constituted, under the new name "BlissCo" or such other name as may be approved by the board of directors of the Resulting Issuer and the TSX Venture Exchange (the "TSXV") or, if applicable, the Canadian Securities Exchange (the "CSE"). The Proposed Transaction is an arm's length transaction and will constitute a reverse takeover of Trigen by BlissCo, pursuant to Exchange policies. In connection with the Proposed Transaction, the Resulting Issuer will apply to list its common shares on either the TSXV or the CSE (either being the "Exchange").

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 is 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 and considering the May 2017 changes Health Canada announced to the licensing process BlissCo is confident that its license will be earned shortly after completing construction.

With an ACMPR cultivation and then a sales license BlissCo will grow and sell dried cannabis and cannabis oil to approved medical patients through its online portal and service excellence call centre. BlissCo will focus on high volume sales opportunities in the legal cannabis market when individual distribution models are established by Canadian provinces and territories.

11. SUBSEQUENT EVENTS (cont'd)

Transaction Summary

Pursuant to the LOI, the existing security holders of BlissCo will receive common shares of the Resulting Issuer in exchange for their securities of BlissCo. The final form of the transaction will be set forth in a definitive agreement to be entered into among the parties that will replace the LOI (the "Definitive Agreement").

An aggregate of 22,755,155 common shares of Trigen are currently issued and outstanding. Trigen will undertake a two and one quarter (2.25) for one (1) consolidation of its common shares in conjunction with this transaction (the "Share Consolidation"). There will be 10,113,402 Trigen shares issued and outstanding on a post-consolidated basis. It is expected that 69,963,652 post-consolidation shares of Trigen will be issued to the shareholders of BlissCo as consideration for 100% of the issued and outstanding common shares of BlissCo. Upon completion of the Proposed Transaction there will be 81,077,054 common shares issued and outstanding in the Resulting Issuer, (excluding securities issued pursuant to the Concurrent Private Placement described below), of which security holders of BlissCo will own 69,963,652 and security holders of Trigen will own 10,113,402 shares.

Completion of the Proposed Transaction is subject to a number of conditions, including, but not limited to, completion of the Share Consolidation, Exchange approval, and shareholder approval if required pursuant to Exchange, securities regulatory or corporate law requirements. In addition, completion of the Proposed Transaction is subject to certain standard closing conditions, including the completion of due diligence investigations to the satisfaction of each of Trigen and BlissCo, execution of a Definitive Agreement, and there being no material adverse change in the business of Trigen or BlissCo prior to completion of the Proposed Transaction.

Damian Kettlewell of Vancouver, British Columbia is the founder and only controlling shareholder of BlissCo and will be appointed Chief Executive Officer of the resulting issuer.

The Company has agreed to undertake a private placement offering (the "Concurrent Private Placement") of up to 11,000,000 shares at a price of $0.28 per subscription receipt for gross proceeds of up to $3,080,000. This financing will be for a minimum of $2,000,000 but may be increased up to $3,080,000. Closing of the Proposed Transaction is subject to completion of the offerings under the minimum Concurrent Private Placement.

The parties also anticipate that in conjunction with and upon closing of the Proposed Transaction, the board of directors of the Resulting Issuer shall consist of six directors, four of whom will be nominated by BlissCo. It is anticipated that BlissCo will nominate Damian Kettlewell as a director, and other directors will be disclosed in future news releases as they are identified. Trigen will have the right to elect two directors. All other current directors and officers of Trigen shall resign at or prior to the closing of the Proposed Transaction.

There is no intention of advancing any funds from Trigen to BlissCo at this time.

11. SUBSEQUENT EVENTS (cont'd)

The Company intends to hold a special meeting of its shareholders with respect to the Proposed Transaction if required under securities laws, corporate laws or Exchange requirements.

Trading of the common shares of the Company has been halted and will remain halted in accordance with Exchange policies until all required documentation with respect to the Proposed Transaction has been received and the Exchange and securities regulatory authorities are otherwise satisfied that the halt should be lifted.

BlissCo will pay a finder's fee of 1,000,000 shares at the completion of the proposed transaction.

A press release setting out further particulars relating to the Proposed Transaction will follow in accordance with the policies of the Exchange, which will include a summary of the Definitive Agreement and transaction consideration, summary financial information of BlissCo, biographical information on the proposed directors and officers of the Resulting Issuer, and other relevant information regarding the Proposed Transaction and related financings.

Trigen may seek a waiver of Sponsorship if Sponsorship is applicable in this case.