

As at

	June 30, 2023	December 31, 2022
<b>Assets</b>		
<b>Current assets</b>		
Cash & cash equivalents (Note 3)	\$ 3,810,323	\$ 3,777,117
Receivables (Note 4)	104,657	744,331
Deferred asset (Note 5)	211,641	256,818
Contract asset (Note 12)	199,546	332,197
Prepaid expenses	376,558	310,906
Inventory	-	45,289
Non current assets held for sale	-	501,188
	4,702,725	5,967,846
<b>Non-current assets</b>		
Equipment (Note 6)	193,336	278,463
Deferred consideration (Note 14)	199,320	-
Deferred tax asset	191,306	-
Right of use asset (Note 7)	-	829,278
Finance lease receivable on sublease (Note 7)	914,665	-
Intangible assets (Note 8)	2,128,558	3,313,741
Goodwill (Note 8)	6,434,004	6,746,378
<b>Total assets</b>	<b>\$ 14,763,914</b>	<b>\$ 17,135,706</b>
<b>Liabilities and Shareholders' Equity</b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities (Note 9)	\$ 3,899,601	\$ 2,641,918
Deferred revenue (Note 12)	281,044	437,746
Lease liability (Note 7)	176,328	222,250
Liabilities associated with assets held for sale	-	92,532
	4,356,973	3,394,446
<b>Non-current liabilities</b>		
Lease liability (Note 7)	514,297	582,586
Deferred income tax liability	-	29,974
<b>Total liabilities</b>	<b>4,871,270</b>	<b>4,007,006</b>
<b>Shareholders' Equity</b>		
Share capital (Note 10)	87,677,731	83,271,707
Reserves	16,238,629	12,754,706
Accumulated Other Comprehensive Income	1,184,974	827,101
Shareholder's equity attributable to Nextech shareholders	(97,867,520)	(85,898,862)
<b>Total common shareholders' equity</b>	<b>7,233,814</b>	<b>10,954,652</b>
Non controlling interest	2,658,830	2,174,048
<b>Total equity</b>	<b>9,892,644</b>	<b>13,128,700</b>
<b>Total liabilities and shareholders' equity</b>	<b>\$ 14,763,914</b>	<b>\$ 17,135,706</b>