

DIAGNOS

DIAGNOS Inc.

Interim Condensed Consolidated Financial Statements - Unaudited
Three-month and Nine-month Periods ended December 31, 2022

Note to reader: These Interim Condensed Consolidated Financial Statements have not been reviewed by our auditor.

DIAGNOS Inc.
Interim Consolidated Statements of Financial Position
(amounts in Canadian dollars)

	Note	As at	
		December 31, 2022	March 31, 2022
		\$	
ASSETS			
Current			
Cash and cash equivalents		662,571	920,914
Accounts receivable	6	413,265	346,229
Prepaid expenses		30,372	21,659
		<u>1,106,208</u>	<u>1,288,802</u>
Non-current			
Capital assets		<u>189,668</u>	<u>252,779</u>
Total assets		<u>1,295,876</u>	<u>1,541,581</u>
LIABILITIES			
Current			
Accounts payable and accrued liabilities	7	457,335	462,646
Deferred revenue		11,710	6,667
Loans	8	245,000	125,000
Leases	9	65,055	65,055
		<u>779,100</u>	<u>659,368</u>
Non-current			
Loans	8	246,032	158,010
Leases	9	124,810	164,148
Convertible debentures	10	1,665,384	673,565
		<u>2,036,226</u>	<u>995,723</u>
Total liabilities		<u>2,815,326</u>	<u>1,655,091</u>
SHAREHOLDERS' DEFICIENCY			
Share capital	11	35,679,831	35,679,831
Reserve	12	9,521,483	9,175,574
Deficit		(46,744,311)	(44,992,462)
Investments revaluation reserve		(53,082)	(53,082)
Foreign exchange differences		76,629	76,629
		<u>(1,519,450)</u>	<u>(113,510)</u>
Total liabilities and shareholders' deficiency		<u>1,295,876</u>	<u>1,541,581</u>

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

Approved by the Board of Directors:

(signed) Vincent Duhamel
Acting chairman

(signed) André Larente
Director

DIAGNOS Inc.

Interim Consolidated Statements of Loss and Comprehensive Loss

(amounts in Canadian dollars)

	Note	Three-month period ended December 31,		Nine-month period ended December 31,	
		2022	2021	2022	2021
		\$		\$	
Revenue	14	121,917	129,836	417,464	286,730
Expenses					
Costs of services and research and development		160,170	236,874	597,496	666,110
Selling and administrative		408,947	492,583	1,419,090	1,568,409
		<u>569,117</u>	<u>729,457</u>	<u>2,016,586</u>	<u>2,234,519</u>
Loss before other items		(447,200)	(599,621)	(1,599,122)	(1,947,789)
Other income		7,340	3,000	19,818	92,829
Interest expense		(74,121)	(8,473)	(172,545)	(27,863)
Net loss		(513,981)	(605,094)	(1,751,849)	(1,882,823)
Other comprehensive income items					
Net change in foreign exchange translation		-	(1)	-	1,874
Comprehensive loss		(513,981)	(605,095)	(1,751,849)	(1,880,949)
Basic and diluted net loss per share		(0.01)	(0.01)	(0.03)	(0.03)
Weighted-average number of common shares outstanding		69,474,151	69,119,982	69,474,151	68,535,730

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

DIAGNOS Inc.

Interim Consolidated Statements of Changes in Equity

(amounts in Canadian dollars)

Nine-month period ended December 31, 2022

	Note	Share capital	Reserve	Deficit	Investments revaluation reserve	Foreign exchange differences	Total shareholders' deficiency
		\$					
Balance, beginning of period		35,679,831	9,175,574	(44,992,462)	(53,082)	76,629	(113,510)
Net loss		-	-	(1,751,849)	-	-	(1,751,849)
Issuance of warrants	10, 12	-	48,304	-	-	-	48,304
Conversion options	10, 12	-	196,950	-	-	-	196,950
Issue expenses	10, 12	-	(7,171)	-	-	-	(7,171)
Stock-based compensation expense	12	-	107,826	-	-	-	107,826
Balance, end of period		35,679,831	9,521,483	(46,744,311)	(53,082)	76,629	(1,519,450)

Nine-month period ended December 31, 2021

	Note	Share capital	Reserve	Deficit	Investments revaluation reserve	Foreign exchange differences	Total shareholders' equity
		\$					
Balance, beginning of period		34,756,759	8,737,350	(42,384,244)	(53,082)	75,370	1,132,153
Net loss		-	-	(1,882,823)	-	-	(1,882,823)
Other comprehensive loss items		-	-	-	-	1,874	1,874
Issuance of common shares		819,016	(166,016)	-	-	-	653,000
Stock-based compensation expense		-	312,084	-	-	-	312,084
Balance, end of period		35,575,775	8,883,418	(44,267,067)	(53,082)	77,244	216,288

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

DIAGNOS Inc.
Interim Consolidated Statements of Cash Flows
(amounts in Canadian dollars)

	Nine-month period ended December 31,		
	Note	2022	2021
		\$	
Cash flows from operating activities			
Net loss		(1,751,849)	(1,882,823)
Items not affecting cash			
Depreciation of capital assets		79,504	78,435
Accretion on convertible debentures	10	52,386	-
Amortization of issue expenses	10	9,016	-
Accretion on leases		16,088	21,329
Accretion on governmental loans	8	12,510	2,781
Governmental grant amortization	8	(10,818)	(2,890)
Stock-based compensation expense		107,826	312,084
		(1,485,337)	(1,471,084)
Payment of interest		47,039	8,044
Net change in operating working capital items		(76,017)	(87,088)
		(1,514,315)	(1,550,128)
Cash flows from investing activities			
Interest on investments		-	1,811
Proceeds from disposal of investments		-	30,000
Additions to capital assets		(6,123)	(23,644)
Proceeds from sale of intangibles assets		-	1,874
		(6,123)	10,041
Cash flows from financing activities			
Issuance of common shares		-	653,000
Issuance of convertible debentures and warrants, net of issue expenses		1,168,500	-
Loans		206,330	119,465
Lease payments		(65,696)	(81,862)
Payment of interest		(47,039)	(8,044)
		1,262,095	682,559
Net change in cash and cash equivalents		(258,343)	(857,528)
Cash and cash equivalents, beginning of period		920,914	1,360,857
Cash and cash equivalents, end of period		662,571	503,329

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

DIAGNOS Inc.
Notes to Interim Consolidated Financial Statements
December 31, 2022, March 31, 2022 and December 31, 2021
(amounts in Canadian dollars)

1. Going concern assumption

These interim consolidated financial statements have been prepared on a going concern basis, which assumes that the Corporation will continue to operate for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business.

In order to address these uncertainties, the Corporation is evaluating the implementation of some or all of the following measures:

- Reduce operating costs
- Continue to seek debt financing
- Continue to seek equity financing
- Continue to evaluate possible M&A opportunities

The Corporation believes that if it were to be successful in implementing some or all of the above risk mitigating measures, it will be able to continue as a going concern. There remains however, significant risk and uncertainty associated with implementing any of these measures which are dependent on a number of factors outside of the Corporation's control. The material uncertainty cast significant doubt regarding the ability to continue as a going concern.

These interim consolidated financial statements do not reflect any adjustments that would be necessary if the going concern basis was not appropriate. Such adjustments, if required, may be material.

2. Statutes of incorporation and nature of activities

DIAGNOS Inc. ("the Corporation") is incorporated under the Canada Business Corporations Act and the subsidiaries under the applicable regulations in their respective countries. The main office is located at 7005 Taschereau Blvd., Suite 265, Brossard, Quebec, Canada. The shares of the Corporation are listed on the TSX Venture Exchange and the OTCQB Exchange.

The Corporation provides software-based services to assist health specialists in the detection of diabetic retinopathy.

These interim consolidated financial statements have been approved and authorized for filing by the Board of Directors of the Corporation on January 25, 2023.

3. Basis of consolidation and summary of accounting policies

Basis of consolidation

These interim consolidated financial statements include the accounts of the Corporation and those of its subsidiaries. Subsidiaries consist of entities over which the Corporation has right, or is exposed, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee. Subsidiaries' financial statements are included in the consolidated financial statements from the date that control commences until the date that control ceases. Subsidiaries' year end and accounting policies are aligned with those adopted by the Corporation.

Percentage of interest in the Corporation's subsidiaries is as follows:

Name of entity	Location of entity	Percentage of ownership
Diagnos Internacional SA de CV	Mexico	99.8%
Diagnos Healthcare (India) Private Limited	India	99.74%

Inter-company transactions and balances and any unrealized revenue and expense are eliminated in preparing the consolidated financial statements.

DIAGNOS Inc.
Notes to Interim Consolidated Financial Statements
December 31, 2022, March 31, 2022 and December 31, 2021
(amounts in Canadian dollars)

3. Basis of consolidation and summary of accounting policies (continued)

Summary of accounting policies

These interim condensed consolidated financial statements were prepared in accordance with standard IAS 34 – Interim Financial Reporting and do not include all of the information required for a full set of financial statements prepared in accordance with International Financial Reporting Standards (“IFRS”). They, however, include specific complimentary notes in order to provide information necessary to assess the financial situation of the Corporation at period end since its last annual consolidated financial statements dated March 31, 2022.

The accounting policies used to prepare these interim condensed consolidated financial statements are those described in the last annual consolidated financial statements of the Corporation and have been applied throughout the period unless otherwise stated.

4. Critical accounting judgments and key sources of estimation uncertainty

In preparing these interim condensed consolidated financial statements, management has made judgments and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates. The significant judgments made by management in applying the Group’s accounting policies and the key sources of estimation uncertainty were the same as those described in the last annual financial statements.

5. Significant events during the period covered by these interim condensed consolidated financial statements

Pandemic

The Corporation’s sales process continues to be somewhat impacted by the COVID-19 pandemic. The Corporation was able to retain all of its key employees and to qualify for various federal financial relief programs. Unchanged from the last reporting period, the Corporation is monitoring the situation closely and may take additional measures to reduce its costs and preserve its liquidities.

6. Accounts receivable

	As at	
	December 31, 2022	March 31, 2022
	\$	
Customers	78,083	122,848
Tax credits on research and development expenses	264,007	149,007
Demand loan bearing annual interest rate of 4%	20,000	43,433
Sales commissions advance, no interest bearing	20,495	20,704
Advance	25,000	-
Sales taxes	4,430	8,779
Others	1,250	1,458
	413,265	346,229

All amounts are due in the short term. The net carrying amounts are a reasonable approximation of their fair value.

DIAGNOS Inc.
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(amounts in Canadian dollars)

7. Accounts payable and accrued liabilities

	As at	
	December 31, 2022	March 31, 2022
	\$	
Accounts payable and accrued liabilities	298,794	278,486
Interests	42,050	4,455
Salaries and benefits	116,491	179,705
	<u>457,335</u>	<u>462,646</u>

8. Loans

	As at	
	December 31, 2022	March 31, 2022
	\$	
Unsecured non-convertible demand loans	245,000	125,000
Interest-free loan	205,795	119,465
fair value discount	(113,106)	(72,571)
deferred grant	114,699	72,750
Interest-free bank loan	40,000	40,000
fair value discount	(6,665)	(10,942)
deferred grant	5,309	9,308
	<u>491,032</u>	<u>283,010</u>
Short-term portion	<u>245,000</u>	<u>125,000</u>
Long-term portion	<u>246,032</u>	<u>158,010</u>

The following table presents a reconciliation of changes in loans:

	Nine-month period ended December 31,	
	2022	2021
	\$	
Balance, beginning of period	283,010	164,166
Proceeds from loans	206,330	119,465
Accretion	12,510	2,781
Amortization of grant	(10,818)	(2,890)
Balance, end of period	491,032	283,522

DIAGNOS Inc.
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 (amounts in Canadian dollars)

8. Loans (continued)

During the quarter ended December 31, 2022, the Corporation received a second and final disbursement of \$86,331 under a financing agreement in the form of an interest-free loan from the government of Québec via the Economic Development Fund to support the commercialization of its healthcare services globally. The interest-free loan has a term of 10 years and principal repayment will start in November 2023.

The fair value of the second and final disbursement of \$86,331 has been established at \$37,562 using the discounted cash flows valuation method with the following weighted average assumptions:

Maturity:	9 years	Nominal interest rate:	0%
Interest payment frequency:	0 per year	Effective interest rate:	18.43%

During the quarter ended December 31, 2022, the maturity date of the unsecured non-convertible demand loans has been extended to December 15, 2023.

During the quarter ended December 31, 2022, the Corporation received a loan of \$120,000 bearing interest at 10% per year and maturing January 20, 2023.

9. Leases

	As at	
	December 31, 2022	March 31, 2022
	\$	
Finance leases	189,865	229,203
Leases - short term	65,055	65,055
Leases - long term	124,810	164,148

During the quarter ended December 31, 2022, the Corporation entered into one lease agreement for computer equipment. The minimum monthly payment amounts to \$351 for a term of 36 months ending in October 2025.

The following table presents a reconciliation of changes in leases:

	Nine-month period ended December 31,	
	2022	2021
	\$	
Balance, beginning of period	229,203	307,516
Computer equipment	10,270	-
Accretion	16,088	21,329
Payments	(65,696)	(81,862)
Balance, end of period	189,865	246,983

DIAGNOS Inc.
Notes to Interim Consolidated Financial Statements

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(amounts in Canadian dollars)

10. Convertible debentures

	As at	
	December 31, 2022	March 31, 2022
	\$	
Convertible unsecured debentures	2,130,000	930,000
Fair value discount	(413,895)	(225,223)
Issue expenses	(50,721)	(31,212)
	1,665,384	673,565

The following table presents a reconciliation of changes in convertible debentures:

	Nine-month period ended December 31,	
	2022	2021
	\$	
Balance, beginning of period	673,565	-
Private placement	1,200,000	-
Fair value discount	(241,058)	-
Accretion	52,386	-
Issue expenses	(28,525)	-
Amortization of issue expenses	9,016	-
Balance, end of period	1,665,384	-

During the quarter ended December 31, 2022, as part of two private placements, the Corporation issued convertible unsecured debentures (each a "Q3-Debenture") for gross proceeds of respectively \$500,000 and \$350,000. The Q3-Debentures bear interest at an annual rate of 10%, and will respectively mature on November 25, 2025 and December 9, 2025. At the sole option of the Q3-Debenture holders, the principal amount of the Q3-Debentures may be converted at any time into common shares of the Corporation (each a "Share") at a price of \$0.22 per Share. As part of the private placement, 850,000 stock warrants (each a "Warrant") were issued to the Q3-Debenture holders entitling the holder to purchase one Share of the Corporation per Warrant at a price of \$0.26 per Share for a period of 18 months ending May 25, 2024 (500,000 Warrants) and June 9, 2024 (350,000 Warrants).

The fair value of the Q3-Debentures has been established at respectively \$399,568 and \$279,677 using the discounted cash flows valuation method with the following weighted average assumptions:

Maturity:	3 years	Nominal interest rate:	10%
Interest payment frequency:	2 per year	Effective interest rate:	20.25% & 19.99%

Of the difference of \$170,755 between the aggregate nominal value of the Q3-Debentures, \$850,000, and the aggregate fair value of \$679,245, an amount of \$138,198 has been allocated to the conversion options and an amount of \$32,557 has been allocated to the stock warrants prorated based on their respective fair values using the Black-Scholes option pricing model with the following weighted average assumptions:

Conversion options:

Expected life:	3 years	Risk-free interest rate:	4.76%
Liquidity discount:	25%	Volatility:	75.68%

Stock warrants:

Expected life:	18 months	Risk-free interest rate:	4.76%
Liquidity discount:	25%	Volatility:	75.68%

DIAGNOS Inc.
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10. Convertible debentures (continued)

During the quarter ended September 30, 2022, as part of a private placement, the Corporation issued \$350,000 worth of convertible unsecured debentures (each a "Q2-Debenture"). The Q2-Debentures bear interest at an annual rate of 10%, and will mature on August 31, 2025. At the sole option of the Q2-Debenture holders, the principal amount of the Q2-Debentures may be converted at any time into common shares of the Corporation (each a "Share") at a price of \$0.22 per Share. As part of the private placement, 350,000 stock warrants (each a "Warrant") were issued to the Q2-Debenture holders entitling the holder to purchase one Share of the Corporation per Warrant at a price of \$0.26 per Share for a period of 18 months ending February 29, 2024.

The fair value of the Q2-Debentures has been established at \$279,697 using the discounted cash flows valuation method with the following weighted average assumptions:

Maturity:	3 years	Nominal interest rate:	10%
Interest payment frequency:	2 per year	Effective interest rate:	18.84%

Of the difference of \$70,303 between the nominal value of the Q2-Debentures, \$350,000, and the fair value of \$279,697, an amount of \$58,752 has been allocated to the conversion options and an amount of \$11,551 has been allocated to the stock warrants prorated based on their respective fair values using the Black-Scholes option pricing model with the following weighted average assumptions:

Conversion options:

Expected life:	3 years	Risk-free interest rate:	3%
Liquidity discount:	25%	Volatility:	66.98%

Stock warrants:

Expected life:	18 months	Risk-free interest rate:	3%
Liquidity discount:	25%	Volatility:	66.98%

During the quarter ended March 31, 2022, as part of a private placement, the Corporation issued \$930,000 worth of convertible unsecured debentures (each a "Debenture"). The Debentures bear interest at an annual rate of 8%, and will mature on March 1 & 25, 2025. At the sole option of the Debenture holders, the principal amount of the Debentures may be converted at any time into common shares of the Corporation (each a "Share") at a price of \$0.38 per Share. Any accrued interest on the principal, at the time of conversion, will be immediately payable in cash. As part of the private placement, 343,025 stock warrants (each a "Warrant") were issued to the Debenture holders and finders entitling the holder to purchase one Share of the Corporation per Warrant at a price of \$0.33 per Share for a period of 18 months from the date of issuance.

DIAGNOS Inc.
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(amounts in Canadian dollars)

11. Share capital

Share capital is composed of common shares without par value of which 69,474,151 are issued and outstanding as at December 31, 2022 and March 31, 2022. All the shares have identical rights with respect to the distribution of dividends and the repayment of capital. Each share confers the right to one vote at the annual general meeting of shareholders. The Corporation is authorized to issue an unlimited number of common shares.

12. Reserve

	Nine-month period ended December 31, 2022				
	Broker warrants	Stock warrants	Conversion options	Stock options	Total
	\$				
Balance, beginning of period	3,284	4,264,352	1,371,901	3,536,037	9,175,574
Stock-based compensation	-	-	-	107,826	107,826
Private placement	4,196	44,108	196,950	-	245,254
Issue expenses	-	(1,361)	(5,810)	-	(7,171)
Balance, end of period	7,480	4,307,099	1,563,041	3,643,863	9,521,483

	Nine-month period ended December 31, 2021				
	Broker warrants	Stock warrants	Conversion options	Stock options	Total
	\$				
Balance, beginning of period	-	4,399,999	1,227,456	3,109,895	8,737,350
Stock-based compensation	-	-	-	312,084	312,084
Exercises	-	(115,016)	-	(51,000)	(166,016)
Balance, end of period	-	4,284,983	1,227,456	3,370,979	8,883,418

DIAGNOS Inc.
Notes to Interim Consolidated Financial Statements
December 31, 2022, March 31, 2022 and December 31, 2021
(amounts in Canadian dollars)

13. Financial instruments and risk management

The Corporation is exposed to certain risks which could have a material impact on its ability to achieve its strategic growth objectives. The Corporation strives to control and mitigate its business and financial risks through management practices that require the ongoing evaluation, identification and implementation of risk mitigating measures that help reduce or eliminate risks related to its business operations.

The following describes the Corporation's main financial risks:

i. Credit Risks

In the normal course of business, the Corporation's exposure to credit risk results from the possibility that a customer or financial institution may default, in part or in whole, on their financial obligations, as they come due.

Cash and cash equivalents

Cash, as well as short-term investments, are mainly risk-free or low-risk investments, such as cash and guaranteed term deposits held by recognized financial institutions. Consequently, management considers the credit risk related to cash and short-term investments to be low as at December 31, 2022 and March 31, 2022.

Clients, advances and demand loan

The Corporation determines whether the credit risk of a financial asset has increased significantly since initial recognition considering reasonable and supportable information that is relevant and available without undue cost or effort, this includes both quantitative and qualitative information and analysis, based on the historical experience and informed assessment and including forward-looking information.

As at December 31, 2022, 91% of accounts receivable from clients were attributable to one client (93% as at March 31, 2022). It should be noted that given the specialization of the Corporation's market niche, it is most likely that such concentration risk is expected to continue.

Management is reasonably assured that its receivables will be collected and therefore considers the credit risk related to accounts receivable to be low as at December 31, 2022 and March 31, 2022.

ii. Liquidity Risks

Liquidity risk is the risk that the Corporation cannot meet its obligations as they come due. On an ongoing basis, the Corporation monitors and manages its actual and projected cash flows, with the primary objectives of maintaining liquidity and financial flexibility. In addition, the Corporation's policy is to target contracts that will generate positive cash flows throughout their execution.

Considering the available liquidities to meet its current obligations, the Corporation's exposure to liquidity risk as at December 31, 2022 is high (March 31, 2022 – low). The available liquidity to meet ongoing obligations is dependent on the Corporation's ability in securing additional financing and achieving and maintaining profitable operations. Refer to note 1 - going concern assumption.

iii. Interest Rate Risk

Interest rate risk refers to the adverse consequences of interest rate changes on the Corporation's cash flows, financial position and income. Interest rate changes directly impact the fair value of the fixed interest rate accounts of the financial statements.

The Corporation is not exposed to interest risk since its financial instruments bear interest at fixed rates and are presented at amortized cost.

iv. Exchange Rate Fluctuations Risk

Exchange rate fluctuations risk refers to the adverse consequences of exchange rate changes on the Corporation's cash flows, financial position and income. During the year, revenues and expenses arose from transactions occurring mainly in Canadian dollars.

DIAGNOS Inc.
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(amounts in Canadian dollars)

Assuming that all other variables remain constant, a 10% increase or decrease in the exchange rate of the Canadian dollar, against other currencies, would not have a significant impact on the Corporation's net loss and equity for the nine-month period ended December 31, 2022 and December 31, 2021.

14. Segment information

The Corporation is active in one reportable segment, healthcare services.

Revenue by country:

	Three-month period ended December 31,		Nine-month period ended December 31,	
	2022	2021	2022	2021
	\$		\$	
Canada	116,025	123,608	400,401	264,131
United States of America	3,299	4,805	12,987	19,688
Saudi Arabia	-	305	99	1,052
Mexico	1,871	939	3,206	1,290
Costa Rica	5	66	54	314
Colombia	717	9	717	93
Spain	-	104	-	162
	<u>121,917</u>	<u>129,836</u>	<u>417,464</u>	<u>286,730</u>

For the nine-month period ended December 31, 2022, 85% of revenue was attributable to one client (nine-month period ended December 31, 2021 - 45%).

DIAGNOS Inc.
Notes to Interim Consolidated Financial Statements
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(amounts in Canadian dollars)

15. Related party transactions

The Corporation's related parties include its subsidiaries as well as the Corporation's key management personnel. Key management personnel include directors and officers.

The following table presents the transactions with key management personnel:

	Three-month period ended December 31,		Nine-month period ended December 31,	
	2022	2021	2022	2021
	\$		\$	
Base salary	82,500	193,333	247,500	297,083
Stock-based compensation	23,050	163,789	69,149	245,684
Incentives	-	10,000	10,000	10,000
Loan	-	10,000	-	10,000
Interest on demand loan	200	870	600	1,305
Payment of interest on demand loan	(200)	(870)	(600)	(1,305)
	105,550	377,122	326,649	562,767

The following table presents the outstanding balances with key management personnel:

	As at	
	December 31, 2022	March 31, 2022
	\$	
Demand loan receivable, annual interest rate of 4%	20,000	43,500
Sales commission advance, no interest	20,495	20,704

The outstanding balances with key management personnel varied as follows:

	Nine-month period ended December 31, 2022	
	Demand loan receivable, annual interest of 4%	Sales commissions advance, no interest
	\$	
Balance, beginning of period	43,500	20,704
Reimbursement	(23,500)	(209)
Balance, end of period	20,000	20,495

Head Office

DIAGNOS Inc.
7005 Taschereau Blvd.
Suite 265
Brossard, Quebec J4Z 1A7
450 678-8882 or 877 678-8882

Stock Exchange Listing

The common shares of DIAGNOS Inc. are listed on the TSX Venture Exchange under the symbol ADK and on the OTCQB under the symbol DGNOF.

Transfer Agents and Registrar

Computershare Trust Company of Canada

Auditor

Raymond Chabot Grant Thornton LLP