BALANCE SHEETS

U.S. Dollars Unaudited		March 31, 2022		
ASSETS CURRENT ASSETS: Cash and cash equivalents Short-term bank deposits Marketable Securities Trade accounts receivable Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities FIXED ASSETS: Cost Less - accumulated depreciation DEFERRED INCOME TAXES 7,836,893				
CURRENT ASSETS: Cash and cash equivalents Short-term bank deposits Marketable Securities Trade accounts receivable Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net 1,314,997 846,259 846,259 846,259 6,016,8676) 1,3068,6				
Cash and cash equivalents Short-term bank deposits Marketable Securities Trade accounts receivable Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities FIXED ASSETS: Cost Less - accumulated depreciation DEFERRED INCOME TAXES 1,314,997 18,421,709 18,421,709 18,421,709 3,068,676) 18,421,709 3,068,676) 18,421,709 44,227 44,227,997 44,227,997 44,227,997 44,227,997 5,746,751 FIXED ASSETS: Cost 19,406,804 12,494,299) 16,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET	ASSETS			
Short-term bank deposits Marketable Securities Trade accounts receivable Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net FIXED ASSETS: Cost Less - accumulated depreciation DEFERRED INCOME TAXES 18,421,709 846,259 846,259 846,259 846,259 846,259 846,259 846,259 6,968,676) 13,068,676) 14,222,418) 15,074 16,713,709 17,709 18,421,709 18,422,709 18,42	CURRENT ASSETS:			
Short-term bank deposits Marketable Securities Trade accounts receivable Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net FIXED ASSETS: Cost Less - accumulated depreciation DEFERRED INCOME TAXES 18,421,709 846,259 846,259 846,259 846,259 846,259 846,259 846,259 6,968,676) 13,068,676) 14,222,418) 15,074 16,713,709 17,709 18,421,709 18,422,709 18,42				
Marketable Securities Trade accounts receivable Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net FIXED ASSETS: Cost Less - accumulated depreciation DEFERRED INCOME TAXES 18,421,709 846,259 846,259 846,259 846,259 (3,068,676) (3,068,676) (2,222,418) 10,100 10,	Cash and cash equivalents	1,314,997		
Other receivables and prepaid expenses: Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net PIXED ASSETS: Cost Cost Cost Cost Cost Cost Cost Cost	Short-term bank deposits			
Other receivables and prepaid expenses: Prepaid expenses 846,259 Government authorities Advances to suppliers Derivative instruments Intercompany balances (3,068,676) Other TOTAL Other receivables and prepaid expenses (2,222,418) Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities	Marketable Securities			
Prepaid expenses Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net FIXED ASSETS: Cost Less - accumulated depreciation Prepaid expenses 846,259 (3,068,676) (3,068,676) (2,222,418) 44,227,997 44,227,997 44,227,997 5,746,751 FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Trade accounts receivable	18,421,709		
Government authorities Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net FIXED ASSETS: Cost Less - accumulated depreciation INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES (3,068,676) (3,068,676) (4,222,418) 44,227,997 44,227,997 44,227,997 44,227,997 44,227,997 44,227,997 44,227,997 5,746,751 FIXED ASSETS: Cost 9,406,804 16,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET	Other receivables and prepaid expenses:			
Advances to suppliers Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net 2,746,751 FIXED ASSETS: Cost Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Prepaid expenses	846,259		
Derivative instruments Intercompany balances Other TOTAL Other receivables and prepaid expenses (2,222,418) Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net 2,746,751 FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Government authorities			
Intercompany balances Other TOTAL Other receivables and prepaid expenses Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities - ROU Assets, net 2,746,751 FIXED ASSETS: Cost Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Advances to suppliers			
Other TOTAL Other receivables and prepaid expenses (2,222,418) Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities - ROU Assets, net 2,746,751 FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Derivative instruments			
TOTAL Other receivables and prepaid expenses (2,222,418) Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities - ROU Assets, net 2,746,751 FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	_ ·	(3,068,676)		
Inventories 26,713,709 TOTAL CURRENT ASSETS 44,227,997 Long Term Receivables and Other Assets Long Term Marketable Securities ROU Assets, net 2,746,751 FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Other			
TOTAL CURRENT ASSETS Long Term Receivables and Other Assets Long Term Marketable Securities	TOTAL Other receivables and prepaid expenses	(2,222,418)		
Long Term Receivables and Other Assets Long Term Marketable Securities	Inventories	26,713,709		
Long Term Marketable Securities ROU Assets, net 2,746,751 FIXED ASSETS: Cost Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	TOTAL CURRENT ASSETS	44,227,997		
Long Term Marketable Securities ROU Assets, net 2,746,751 FIXED ASSETS: Cost Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Long Term Receivables and Other Assets			
ROU Assets, net FIXED ASSETS: Cost Less - accumulated depreciation PARCHARD ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 2,746,751 9,406,804 (2,494,299) 6,912,505	~			
FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Long rount interior cooking	-		
FIXED ASSETS: Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	ROU Assets, net	2.746.751		
Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893		, -, -		
Cost 9,406,804 Less - accumulated depreciation (2,494,299) 6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	FIXED ASSETS:			
6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893		9,406,804		
6,912,505 INTANGIBLE ASSETS AND DEFERRED COSTS, NET DEFERRED INCOME TAXES 7,836,893	Less - accumulated depreciation	(2,494,299)		
DEFERRED INCOME TAXES 7,836,893	•			
	INTANGIBLE ASSETS AND DEFERRED COSTS, NET			
TOTAL ASSETS \$ 61,724,145	DEFERRED INCOME TAXES	7,836,893		
	TOTAL ASSETS	\$ 61,724,145		

BALANCE SHEETS

	March 31, 2022			
	U.S. Dollars			
	Unaudited			
LIABILITIES AND SHAREHOLDERS' EQUITY				
CURRENT LIABILITIES:				
Short-term bank credit				
Current maturities of long-term debt				
Accounts payable:	4 1			
Trade payables	(12,089,524)			
Other current liabilities:				
Returns reserve	(292,275)			
Payable to Government Authorities	(1,669,142)			
Due to customers				
Lease Liability	(938,676)			
Employees and payroll accruals	(1,075,375)			
Deferred revenue				
Accrued income taxes	(756,185)			
Legal and audit fees				
Settlements and loss contingencies				
Accrued expenses	(3,951,432)			
Derivative instruments				
Suppliers of property, plant and equipment				
Payable on Purchase of treasury stock				
Payable on Purchase of Marketable Securities				
Other				
TOTAL Other current liabilities	(8,683,085)			
TOTAL CURRENT LIABILITIES	(20,772,609)			
LONG-TERM LIABILITIES:				
Long-term debt, net of current maturities				
Deferred income taxes				
Derivative instruments				
Other long-term liabilities	(4,213,397)			
0	(4,213,397)			
SHAREHOLDERS' EQUITY	(36,738,139)			
	\$ (61,724,145)			
Date of approval of the	William Coote			
financial statements	VP, Chief Financial			

STATEMENTS OF INCOME

	For the Year Ended March 31, 2021 U.S. Dollars Unaudited		
	Φ.		
Sales	\$	6,184,565	
Cost of sales		2,073,774	
Gross profit		4,110,792	
Research and development		-	
Selling and marketing expenses		5,183,061	
Settlements and loss contingencies			
General and administrative expenses		2,956,363	
Operating income		(4,028,632)	
Financing income, net		8,169	
Other expenses			
Income before taxes on income		(4,036,801)	
Taxes on income		(1,135,124)	
Discontinued operation			
Net income for the period before subsidiaries and dividend		(2,901,677)	
Dividend income, net			
Subsidiaries			
Net income for the period	\$	(2,901,677)	

Changes in Shareholders' Equity

	Share Capital	Additional paid in capital	Accumulated other comprehensive loss	Treasury stock	Dividend	Retained Earnings	Total Shareholders' Equity
				U.S. Dollars			
				Un-audited			
Balance at February 28, 2022	-	(21,671,643)	(246,72	4) -	-	(17,721,449)	(39,639,815)
Foreign Currency translation adjustments							-
Unrealized losses on available for sale marketble securities							-
Treasury stock							-
Net income						2,901,677	2,901,677
Balance at March 31, 2022		(21,671,643)	(246,72	4) -	-	(14,819,772)	(36,738,139)