Independent Auditor's Report

To the Shareholder of Winnipeg Goldeyes Baseball Club Inc.:

Opinion

We have audited the Schedule of Facility Expenses of Winnipeg Goldeyes Baseball Club Inc. (the "Company") for the years ended December 31, 2019 and December 31, 2018.

In our opinion, the accompanying Schedule of Facility Expenses presents fairly, in all material respects, the related expenditures of the Company for the years ended December 31, 2019 and December 31, 2018 in accordance with Canadian accounting standards for private enterprises.

Basis for Opinion

We conducted our audits in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedule section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audits of the Schedule of Facility Expenses in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule of Facility Expenses in accordance with Canadian accounting standards for private enterprises and for such internal control as management determines is necessary to enable the preparation of the Schedule of Facility Expenses that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule of Facility Expenses as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Schedule of Facility Expenses.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Schedule of Facility Expenses, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

- Evaluate the overall presentation, structure and content of the Schedule of Facility Expenses, including the disclosures, and whether the Schedule of Facility Expenses represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audits and significant audit findings, including any significant deficiencies in internal control that we identify during our audits.

Winnipeg, Manitoba

September 11, 2020

MNP LLP

Chartered Professional Accountants

Winnipeg Goldeyes Baseball Club Inc.

Schedule of Facility Expenses

For the years ended December 31, 2019 and 2018

	2019	*2018*
Facility Costs		
Field maintenance materials	**25,569**	33,018
Facility wages	**141,551**	134,712
Facility maintenance and supplies	**209,346**	207,437
Cleaning staff and supplies	**94,014**	89,025
Refuse removal and recycling	**32,049**	26,790
Utilities	**238,189**	270,132
Tarps to cover field	**1,174**	1,455
	741,892	762,569