

klS-20171231

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<!-- Compliance Xpressware Instance Document http://www.complianceexpressware.com/
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<!-- Version: 1.0.0 --><!-- Creation date:13:58:45 GMT-0700 -->
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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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klS-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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cls-20171231

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kls-20171231

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klS-20171231

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kl5-20171231

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cls-20171231

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cls-20171231

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cls-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kls-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kls-20171231

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&b&NATURE OF OPERATIONS&/b&

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&p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;"&Kelso Technologies Inc. (the “Company”) was incorporated under the laws of British Columbia on March 16, 1987. The Company designs, engineers, markets, produces and distributes various proprietary pressure relief valves and manway securement systems designed to reduce the risk of environmental harm due to non-accidental events in the transportation of hazardous commodities via railroad tank cars. In addition, the Company is an engineering development company specializing in proprietary service equipment used in transportation applications. The Company trades on the Toronto Stock Exchange (“TSX”) under the symbol “KLS”, and the NYSE (“NYSE”) under the trading symbol “KIQ”. The Company listed on the TSX on May 22, 2014 and on the NYSE on October 14, 2014. The Company’s head office is located at 13966 18B Avenue, South Surrey, British Columbia, V4A 8J1.&/p&

&p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;"&The Company’s consolidated financial statements have been prepared on a going concern basis, which presumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future.&/p&

&p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;"&

Several conditions may cast substantial doubt on the validity of this assumption. The Company has incurred operating losses of \$5,015,911 for the year ended December 31, 2017 (2016 - \$2,465,592 ; 2015 - \$2,510,826), has accumulated deficit of \$19,288,072 at December 31, 2017 (2016 - \$14,272,161), has limited resources and has operating cash outflows for the past several years. The Company has significant cash requirements to meet its production costs and administrative overhead. Its continuing operations are therefore dependent upon its ability to either secure additional equity capital, as required, or generate positive cash inflows from operations in the future. Management is planning to raise additional capital to finance operations and continue operations. There is no assurance that these plans will be successful.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">These consolidated financial statements do not include any adjustments relating to the recoverability and classification of recorded assets or the recognition of liabilities that might be necessary should the Company be unable to secure additional equity capital or generate cash flow from operations in the future. Such adjustments could be material.</p></kls:DisclosureOfNatureOfOperationsExplanatory>

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BASIS OF PREPARATION

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">These consolidated financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (“IFRS”), as issued by the International Accounting Standards Board (“IASB”).</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">These consolidated financial statements have been prepared under the historical cost basis, except for financial instruments classified as available-for-sale (“AFS”) and fair value through profit or loss (“FVTPL”). These consolidated financial statements have been prepared using the accrual basis of accounting, except for cash flow

information.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Basis of presentation and consolidation</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The consolidated financial statements include the accounts of the Company and its integrated wholly owned subsidiaries, Kelso Technologies (USA) Inc., Kel-Flo Industries Inc. (formerly Kelso Innovative Solutions Inc.) and KIQ Industries Inc., which are all Nevada, USA, corporations. KIQ X Industries Inc. is a British Columbia company incorporated on December 12, 2017. Intercompany transactions and balances have been eliminated on consolidation. A subsidiary is consolidated from the date upon which control is acquired by the Company and all material intercompany transactions and balances have been eliminated on consolidation.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Control is achieved when the Company is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Functional and presentation currency</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The functional and presentation currency of the Company and its subsidiaries is the US dollar (“USD”).</p>

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	<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Significant management judgments and estimation uncertainty</p>
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The preparation of consolidated financial statements in conformity with IFRS requires the Company's management to undertake a number of judgments, estimates and assumptions that affect amounts reported in the consolidated financial statements and notes thereto. Actual amounts may ultimately differ from these estimates and assumptions. The Company reviews its estimates and underlying assumptions on an ongoing basis. Revisions are recognized in the period in which the estimates are revised and may impact future periods.

Significant management judgments

The following are significant management judgments in applying the accounting policies of the Company that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses:

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Income taxes

The extent to which deferred tax assets can be recognized is based on an assessment of the probability of the Company generating future taxable income against which the deferred tax assets can be utilized. In addition, significant judgment is required in classifying transactions and assessing probable outcomes of tax positions taken, and in assessing the impact of any legal or economic limits or uncertainties in various tax jurisdictions.

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 	 (ii)
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 (ii) Functional currency

 	 (iii)
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 (iii) Assessment of a transaction as an asset acquisition or business combination

 	 (iv)
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 (iv) Research and development expenditures

 	 (v)
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 (v) The application of the Company’s accounting policy

for research and development expenditures requires judgment in determining whether an activity is determined to be research or development, and if deemed to be development, whether it is probable that future economic benefits will flow to the Company, which may be based on assumptions about future events or circumstances. Estimates and assumptions may change if new information becomes available. If new information becomes available indicating that it is unlikely that future economic benefits will flow to the Company, the amount capitalized is written off to profit or loss in the period the new information becomes available.</p>

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The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least, but not limited to, twelve months from the end of the reporting period.</p>

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Information about estimates and assumptions that have the most significant effect on the recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.</p>

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Long-lived assets consist of intangible assets and property,

plant and equipment.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">At the end of each reporting period, the Company reviews the carrying amounts of its long-lived assets to determine whether there is any indication that the carrying amount is not recoverable. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When an individual asset does not generate independent cash flows, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. Assets are grouped together into the smallest group of assets that generates cash inflows from continuing use that are largely independent of the cash inflows of other assets or groups of assets. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">Recoverable amount is the higher of fair value less costs of disposal and value in use. Fair value is determined as the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">The Company reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utilization of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utilization of certain intangible assets and equipment.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Inventories</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">The Company estimates the net realizable value of inventories, taking into account the most reliable evidence available at each reporting date. The future realization of these inventories may be affected by future technology or other market-driven changes that may reduce future selling prices. A change to these assumptions could impact the Company's inventory valuation and impact gross margins.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Share-based expense</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">The Company grants share-based awards to certain officers, employees, directors and other eligible persons. For equity settled awards, the fair value is charged to the consolidated statement of operations and comprehensive income (loss) and credited to the reserves, over the vesting period using the graded vesting method, after adjusting for the estimated number of awards that are expected to vest.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">The fair value of the equity-settled awards is determined at the date of the grant using the Black-Scholes option pricing model. Option pricing models require the input of highly subjective assumptions, including the expected volatility and expected life of the options. Changes in these assumptions can materially affect the fair value estimate, and therefore, the existing models do not necessarily provide a reliable measure of the fair value of the Company's stock options.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Allowance for credit losses</p>

<p></td></p> <p></tr></p> <p></table></p> <p><p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"></p> <p>The Company provides for doubtful debts by analyzing the historical default experience and current information available about a customer's credit worthiness on an account by account basis. Uncertainty relates to the actual collectability of customer balances that can vary from the Company's estimation. At December 31, 2017, the Company has setup an allowance for doubtful accounts of \$82,042 (2016 - \$nil).</p> <p></p></p> <p><p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.</p></p> <table border="1"> <tr> <td> <p><p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Approval of the consolidated financial statements</p></p> </td> </tr> </table> <p></td></p> <p></tr></p> <p></table></p> <p><p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The consolidated financial statements of Kelso Technologies Inc. for year ended December 31, 2017 were approved and authorized for issue by the Board of Directors on March 27, 2018.</p></p> <table border="1"> <tr> <td> <p><p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">New accounting standards issued but not yet effective</p></p> </td> </tr> </table> <p></td></p> <p></tr></p> <p></table></p> <p><p align="justify" style="margin-left: 10%; font-family: times, serif;</p>	<p><p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Approval of the consolidated financial statements</p></p>	<p><p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">New accounting standards issued but not yet effective</p></p>
<p><p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Approval of the consolidated financial statements</p></p>		
<p><p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">New accounting standards issued but not yet effective</p></p>		

font-size: 10pt;"&The standards listed below include only those which the Company reasonably expects may be applicable to the Company at a future date. The Company is currently assessing the impact of these future standards on the consolidated financial statements.</p>

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IF

RS 9

<i style="font-size: 10pt;">Financial Instruments</i>

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

IFRS 9 wi

ll replace IAS 39

<i>Financial Instruments: Recognition and Measurement</i>

and IFRIC 9

<i>Rea</i>

<i>ssessment of Embedded Derivatives</i>

. The final version of this new standard supersedes the requirements of earlier versions of IFRS 9.

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The main features introduced by this new standard compared with predecessor IFRS are as follows:</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Classification and measurement of financial assets:</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Debt instruments are classified and measured on the basis of the entity's business model for managing the asset and its contractual cash

flow characteristics as either: `“Amortized cost”`,
`“Fair value through other comprehensive income”` or
`“Fair value through profit or loss”` (default). Equity
instruments are classified and measured as `“Fair value through profit or
loss”` unless upon initial recognition elected to be classified as
`“Fair value through other comprehensive income”`.</p>

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<p align="justify" style="font-family: times, serif; font-size:
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<p align="justify" style="font-family: times, serif; font-size:
10pt;margin:inherit;">When an entity elects to measure a financial liability at
fair value, gains or losses due to changes in the entity’s own credit
risk is recognized in other comprehensive income (as opposed to previously profit
or loss).</p>

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<p align="justify" style="font-family: times, serif; font-size:

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">An expected credit loss impairment model replaced the incurred loss model and is applied to financial assets at “Amortized cost” or “Fair value through other comprehensive income”, lease receivables, contract assets or loan commitments and financial guarantee contracts. An entity recognizes 12-month expected credit losses if the credit risk of a financial instrument has not increased significantly since initial recognition, and lifetime expected credit losses otherwise.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Hedge accounting:</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Hedge accounting remains a choice, however is now available for a broader range of hedging strategies. Voluntary termination of a

hedging relationship is no longer permitted. Effectiveness testing now needs to be performed prospectively only. Entities may elect to continue applying IAS 39 hedge accounting on adoption of IFRS 9 (until the IASB has completed its separate project on the accounting for open portfolios and macro hedging).

Applicable to the Company's annual period beginning January 1, 2018.

IFRS

2

Share-based Payment

The amendments provide guidance on the accounting for:

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		the effects of vesting and non-vesting conditions on the measurement of cash-settled share-based expenses;
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		share-based expense transactions with a net settlement feature for withholding tax obligations; and
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		a modification to the terms and conditions of a share-based expense that changes the classification of the transaction from cash-settled to equity-settled.
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Applicable to the Company's annual period beginning January 1, 2018.

IFRS 15

<i>Revenue from Contracts with Customers</i>

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">IFRS 15 provides a single, principles based five-step model to be applied to all contracts with customers.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The five steps in the model are as follows:</p>

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<p>&lt;td align="left" width="85%"&gt; &lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;Recognize revenue when (or as) the entity satisfies a performance obligation.&lt;/p&gt; &lt;/td&gt;</p>
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<p>&lt;p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&gt;Guidance is provided on topics such as the point in which revenue is recognized, accounting for variable consideration, costs of fulfilling and obtaining a contract and various related matters. New disclosures about revenue are also introduced.&lt;/p&gt; &lt;p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&gt;Applicable to the Company&#8217;s annual period beginning on January 1, 2018.&lt;/p&gt; &lt;p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&gt; IFRS 16 &lt;i&gt;Leases&lt;/i&gt; &lt;/p&gt; &lt;p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&gt;This new standard sets out the principles for the recognition, measurement, presentation and disclosure of leases for both the lessee and the lessor. The new standard introduces a single lessee accounting model that requires the recognition of all assets and liabilities arising from a lease.&lt;/p&gt; &lt;p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&gt;The main features of the new standard are as follows:&lt;/p&gt;</p>

<p>&lt;table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%"&gt; &lt;tr valign="top"&gt; &lt;td width="10%"&gt;&#160;&lt;/td&gt; &lt;td align="left"&gt;&#8226;&lt;/td&gt; &lt;td align="left" width="85%"&gt; &lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;An entity identifies as a lease a contract that conveys the right to control the use of an identified asset for a period of time in exchange for consideration.&lt;/p&gt; &lt;/td&gt; &lt;/tr&gt; &lt;tr valign="top"&gt; &lt;td width="10%"&gt;&#160;&lt;/td&gt; &lt;td align="left"&gt;&#8226;&lt;/td&gt; &lt;td align="left" width="85%"&gt; &lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;A lessee recognizes an asset representing the right to</p>

use the leased asset, and a liability for its obligation to make lease payments. Exceptions are permitted for short- term leases and leases of low-value assets.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">A lease asset is initially measured at cost, and is then depreciated similarly to property, plant and equipment. A lease liability is initially measured at the present value of the unpaid lease payments.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">A lessee presents interest expense on a lease liability separately from depreciation of a lease asset in the statement of profit or loss and other comprehensive income.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">A lessor continues to classify its leases as operating leases or finance leases, and to account for them accordingly.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">A lessor provides enhanced disclosures about its risk exposure, particularly exposure to residual-value risk.</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Applicable to the Company’s annual period beginning January 1,

2019.</p></ifrs-full:DisclosureOfBasisOfPreparationOfFinancialStatementsExpl

anatory>

<kl5:AllowanceForDoubtfulAccounts contextRef="cx_31_December_2017" unitRef="usd" decimals="0">82042</kl5:AllowanceForDoubtfulAccounts>

<kl5:AllowanceForDoubtfulAccounts contextRef="cx_31_December_2016" unitRef="usd" decimals="0">0</kl5:AllowanceForDoubtfulAccounts>

<ifrs-full:DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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SIGNIFICANT ACCOUNTING

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The following is a summary of significant accounting policies.</p>

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Cash

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Cash equivalents include short-term liquid investments with maturities of three months or less, are readily convertible into known amounts of cash and which are subject to insignificant changes in value.</p>

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Inventory</p>

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Inventory components include raw materials and supplies used to assemble valves and manway covers, as well as finished valves and manway covers. All inventories are recorded at the lower of cost on a weighted average basis and net realizable value. The stated value of all inventories includes purchase and assembly costs of all raw materials and supplies, and attributable overhead and amortization. A regular review is undertaken to determine the extent of any provision for obsolescence.</p>

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Intangible

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Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any. The useful lives of intangible assets are assessed as either finite or indefinite.</p>

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font-family: times, serif; font-size: 10pt;">

Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. A change in the expected useful life of the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates. Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.</p>

<p align="justify" style="margin-left: 10%;

font-family: times, serif; font-size: 10pt;">

The Company amortizes intangible assets with finite lives on a straight-line basis over their estimated useful lives as follows:</p>

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<tr>

<td>

<div

align="center">

Patents - 5 years</div>

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align="center">

 Rights - 2 years</div>

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</table>

<p align="justify" style="margin-left: 10%;

font-family: times, serif; font-size: 10pt;">

Amortization begins when the intangible asset is ready for use. Product and technology development costs, which meet the criteria for deferral and are expected to provide future economic benefits with reasonable certainty are deferred and amortized over the estimated life of the products or technology once commercialization commences.</p>

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kl5-20171231

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<p align="justify"

style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Property, plant
and equipment</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

Property, plant and equipment are stated at cost less accumulated amortization. Leasehold improvements are amortized on a straight-line basis over the lease term. Amortization is calculated over the estimated useful life of the property, plant and equipment at the following annual rates:</p>

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align="left" bgcolor="#e6efff" width="30%">

Building</td>

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– 4% declining-balance</td>

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Production

equipment	
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– 20% declining-balance	
width="20%"	
 	
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Vehicles	
align="left" bgcolor="#e6efff" width="50%"	
– 30% declining-balance	
width="20%"	
 	
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improvements	Leasehold
align="left" width="50%"	
– 5 year straight-line	

<table border="0" style="width: 100%;">	
 	
	(e)
Revenue	

recognition

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</tr>

</table>

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font-family: times, serif; font-size: 10pt;">

Revenues are recognized when the risks and rewards of ownership have passed to the customer based on the terms of the sale, collection of the relevant receivable is probable, evidence of an arrangement exists and the sales price is fixed or determinable. Risks and rewards of ownership pass to the customer upon shipment of the pressure relief valves and/or manway securement systems. Provisions for sales discounts and returns from customers are made at the time of sale.

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style="font-family: times, serif; font-size: 10pt;margin:inherit;">

Impairment of

long-lived assets

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<p align="justify" style="margin-left: 10%;

font-family: times, serif; font-size: 10pt;">

The Company's tangible and intangible assets are reviewed for any indication of impairment at each statement of financial position date. If indication of impairment exists, the asset's recoverable amount is estimated. An impairment loss is recognized when the carrying amount of an asset, or its cash-generating unit, exceeds its recoverable amount. A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of cash inflow from other assets or groups of assets.

<p align="justify" style="margin-left: 10%;

font-family: times, serif; font-size: 10pt;">

The recoverable amount is the greater of the asset's fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

	Income
	taxes

	Current and deferred income taxes
--	-----------------------------------

Income tax expense, consisting of current and deferred tax expense, is recognized in the consolidated statements of operations. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period-end, adjusted for amendments to tax payable with regard to previous years.

Deferred tax assets and liabilities and the related deferred income tax expense or recovery are recognized for deferred tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using the enacted or substantively enacted tax rates expected to apply when the asset is realized or

the liability settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income (loss) in the period that substantive enactment occurs.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. To the extent that the Company does not consider it probable that a deferred tax asset will be recovered, the deferred tax asset is reduced. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.</p>

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style="font-family: times, serif; font-size: 10pt;margin:inherit;">

Texas margin

tax</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">

Effective January 1, 2007, the state of Texas enacted an annual franchise tax known as the Texas margin tax, which is equal to 1% of the lesser of: (a) 70% of a taxable entity's revenue; and (b) 100% of total revenue less, at the election of the taxpayer: (i) cost of goods sold; or (ii) compensation. A provision for the margin tax owing has been recorded in the consolidated statements of operations and comprehensive loss.</p>

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style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Foreign currency
translation</p>

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<p align="justify" style="margin-left: 10%;
font-family: times, serif; font-size: 10pt;">

The accounts of foreign balances and
transactions are translated into USD as follows:</p>

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collapse; font-family: times, serif;" width="100%">

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Monetary assets

and liabilities, at the rate of exchange in effect at the consolidated statement
of financial position date;</p>

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Non-monetary

assets and liabilities, at the exchange rates prevailing at the time of the
acquisition of the assets or assumption of the liabilities; and</p>

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&lt;td valign="top" width="5%"&gt;
(iii)&lt;/td&gt;
&lt;td&gt;
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style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Revenue and
expense items (excluding amortization, which is translated at the same rate as the
related asset), at the rate of exchange prevailing at the transaction
date.</p>

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font-family: times, serif; font-size: 10pt;">
Gains and losses arising from translation
of foreign currency are included in the determination of net income
(loss).</p>

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style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Earnings per
share</p>

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font-family: times, serif; font-size: 10pt;">
The Company presents basic earnings per
share data for its common shares, calculated by dividing the earnings attributable
to common shareholders of the Company by the weighted average number of shares

outstanding during the period. The Company uses the treasury stock method for calculating diluted earnings per share. Under this method the dilutive effect on earnings per share is calculated on the use of the proceeds that could be obtained upon exercise of options, warrants and similar instruments. It assumes that the proceeds of such exercise would be used to purchase common shares at the average market price during the period. However, the calculation of diluted loss per share excludes the effects of various conversions and exercise of options and warrants that would be anti-dilutive.</p>

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<td>
<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Share-based expense</p>

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</table>
<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

The Company grants share options to acquire common shares of the Company to directors, officers, employees and consultants. The fair value of share-based expense to employees is measured at grant date, using the Black-Scholes option pricing model, and is recognized over the vesting period for employees using the graded vesting method. Fair value of share-based expenses for non-employees is recognized and measured at the date the goods or services are received based on the fair value of the goods or services received. If it is determined that the fair value of goods and services received cannot be reliably measured, the share-based expense is measured at the fair value of the equity instruments issued using the Black-Scholes option pricing model.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

For both employees and non-employees, the fair value of share-based expense is recognized on the consolidated statement of operations and comprehensive loss, with a corresponding increase in reserves. The amount recognized as expense is adjusted to reflect the number of share options expected to vest. Consideration received on the exercise of stock options is recorded in capital stock and the related share-based expense in reserves is transferred to capital stock.</p>

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<p align="justify"
style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Capital
stock</p>

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</table>
<p align="justify" style="margin-left: 10%;
font-family: times, serif; font-size: 10pt;">
Proceeds from the exercise of stock
options and warrants are recorded as capital stock in the amount for which the
option or warrant enabled the holder to purchase a share in the Company. Any
previously recorded share-based expense included in the share-based expenses
reserve is transferred to capital stock on exercise of options. Capital stock
issued for non-monetary consideration is valued at the closing market price at the
date of issuance. The proceeds from the issuance of units are allocated between
common shares and warrants based on the residual value method. Under this method,
the proceeds are allocated first to capital stock based on the fair value of the
common shares at the time the units are priced and any residual value is allocated
to the warrants reserve. Consideration received for the exercise of warrants is
recorded in capital stock, and any related amount recorded in warrants reserve is
transferred to capital stock.</p>

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<p align="justify"
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Financial
instruments</p>

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<p align="justify"
style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Financial
assets</p>
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<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">
The Company classifies its financial
assets into one of the following categories, depending on the purpose for which
the asset was acquired. The Company’s accounting policy for each
category is as follows:</p>
<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">
<i>Fair value through profit or
loss</i></p>
<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">
This category comprises derivatives, or
assets acquired or incurred principally for the purpose of selling or repurchasing
it in the near term. They are carried at fair value with changes in fair value
recognized through profit or loss. Cash and cash equivalents are included in this
category of financial assets.</p>
<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">
<i>Loans and
receivables</i></p>
<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">
These assets are non-derivative financial
assets with fixed or determinable payments that are not quoted in an active
market. They are carried at cost less any provision for impairment. Individually
significant receivables are considered for impairment when they are past due or
when other objective evidence is received that a specific counterparty will
default. Accounts receivable are included in this category of financial
assets.</p>
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collapse; font-family: times, serif;" width="100%">
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(ii)</td>
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<p align="justify"

style="font-family: times, serif; font-size: 10pt;margin:inherit;">
Financial
liabilities</p>

</td>

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<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">

The Company classifies its financial
liabilities in the following category:</p>

<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">

<i>Other financial
liabilities</i></p>

<p align="justify" style="margin-left: 15%;
font-family: times, serif; font-size: 10pt;">

Other financial liabilities are
non-derivatives and are recognized initially at fair value, net of transaction
costs incurred, and are subsequently stated at amortized cost using the effective
interest rate method. Any difference between the amounts originally received, net
of transaction costs, and the redemption value is recognized in profit or loss
over the period to maturity using the effective interest method. Other financial
liabilities are classified as current or non-current based on their maturity date.
Accounts payable and accrued liabilities is included in this category of financial
liability.</p>

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<p align="justify"

style="font-family: times, serif; font-size: 10pt;margin:inherit;">

Fair value
hierarchy</p>

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<p align="justify" style="margin-left: 10%;

font-family: times, serif; font-size: 10pt;">

The Company categorizes financial instruments measured at fair value at one of three levels according to the reliability of the inputs used to estimate fair values. The fair value of financial assets and financial liabilities included in Level 1 are determined by reference to quoted prices in active markets for identical assets and liabilities. Financial assets and liabilities in Level 2 are valued using inputs other than quoted prices for which all significant inputs are based on observable market data. Level 3 valuations are based on inputs that are not based on observable market

data.</p></ifrs-full:DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory>

<ifrs-full:DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<td>

<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Cash equivalents</p>

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</table>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Cash equivalents include short-term liquid investments with maturities of three months or less, are readily convertible into known amounts of cash and which are subject to insignificant changes in value.</p></ifrs-full:DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents>

<ifrs-full:DescriptionOfAccountingPolicyForMeasuringInventories contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<td>

<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Inventory</p>

</td>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Inventory components include raw materials and supplies used to assemble valves and manway covers, as well as finished valves and manway

kl5-20171231

covers. All inventories are recorded at the lower of cost on a weighted average basis and net realizable value. The stated value of all inventories includes purchase and assembly costs of all raw materials and supplies, and attributable overhead and amortization. A regular review is undertaken to determine the extent of any provision for obsolescence.</p></ifrs-full:DescriptionOfAccountingPolicyForMeasuringInventories>

<ifrs-full:DescriptionOfAccountingPolicyForIntangibleAssetsOtherThanGoodwillExplanatory contextRef="cx_01_January_2017_TO_31_December_2017">&table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%"&

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&td valign="top" width="5%"&(c)&/td&

&td&

&p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&Intangible assets&/p&

&/td&

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&/table&

&p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses, if any. The useful lives of intangible assets are assessed as either finite or indefinite.&/p&

&p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&Intangible assets with finite lives are amortized over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. A change in the expected useful life of the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and treated as changes in accounting estimates. Intangible assets with indefinite useful lives are not amortized, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.&/p&

&p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;"&The Company amortizes intangible assets with finite lives on a straight-line basis over their estimated useful lives as follows:&/p&

&table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%"&

&tr&

Patents - 5 years
 Rights - 2 years

Amortization begins when the intangible asset is ready for use. Product and technology development costs, which meet the criteria for deferral and are expected to provide future economic benefits with reasonable certainty are deferred and amortized over the estimated life of the products or technology once commercialization commences.

		Property, plant and equipment
--	--	-------------------------------

Property, plant and equipment are stated at cost less accumulated amortization. Leasehold improvements are amortized on a straight-line basis over the lease term. Amortization is calculated over the estimated useful life of the property, plant and equipment at the following annual rates:

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	Building	
	–	
	4% declining-balance	
</tr>		
<tr valign="top">		
	Production equipment	
	–	
	20% declining-balance	
</tr>		
<tr valign="top">		
	Vehicles	
	–	
	30% declining-balance	
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<tr valign="top">		
	Leasehold improvements	
	–	
	5	
	year straight-line	
</tr>		

</table></ifrs-full:DescriptionOfAccountingPolicyForPropertyPlantAndEquipmen
tExplanatory>

<ifrs-full:DescriptionOfAccountingPolicyForRecognitionOfRevenue
contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0"
cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt;
border-collapse: collapse; font-family: times, serif;" width="100%">

		(e)
		Revenue recognition
</tr>		

</table>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Revenues are recognized when the risks and rewards of ownership have passed to the customer based on the terms of the sale, collection of the relevant receivable is probable, evidence of an arrangement exists and the sales price is fixed or determinable. Risks and rewards of ownership pass to the customer upon shipment of the pressure relief valves and/or manway securement systems. Provisions for sales discounts and returns from customers are made at the time of

sale.</p></ifrs-full:DescriptionOfAccountingPolicyForRecognitionOfRevenue>

<ifrs-full:DescriptionOfAccountingPolicyForImpairmentOfAssetsExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Impairment of long-lived assets</p>

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</table>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The Company&#8217;s tangible and intangible assets are reviewed for any indication of impairment at each statement of financial position date. If indication of impairment exists, the asset&#8217;s recoverable amount is estimated. An impairment loss is recognized when the carrying amount of an asset, or its cash-generating unit, exceeds its recoverable amount. A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of cash inflow from other assets or groups of assets.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The recoverable amount is the greater of the asset&#8217;s fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. For an asset that does not generate largely independent cash inflows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.</p></ifrs-full:DescriptionOfAccountingPolicyForImpairmentOfAssetsExplanatory>

<ifrs-full:DescriptionOfAccountingPolicyForIncomeTaxExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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	<p>&lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;Income taxes&lt;/p&gt;</p>
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	<p>&lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;Current and deferred income taxes&lt;/p&gt;</p>
--	--

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">Income tax expense, consisting of current and deferred tax expense, is recognized in the consolidated statements of operations. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period-end, adjusted for amendments to tax payable with regard to previous years.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">Deferred tax assets and liabilities and the related deferred income tax expense or recovery are recognized for deferred tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis. Deferred tax assets and liabilities are measured using the enacted or substantively enacted tax rates expected to apply when the asset is realized or the liability settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income (loss) in the period that substantive enactment occurs.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. To the extent that the Company does not consider it probable that a deferred tax asset will be recovered, the deferred tax asset is reduced. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.</p>

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kl5-20171231

Effective January 1, 2007, the state of Texas enacted an annual franchise tax known as the Texas margin tax, which is equal to

1% of the lesser of: (a)

70% of a taxable entity's revenue; and (b)

100% of total revenue less, at the election of the taxpayer: (i) cost of goods sold; or (ii) compensation. A provision for the margin tax owing has been recorded in the consolidated statements of operations and comprehensive loss.

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100% of total revenue less, at the election of the taxpayer: (i) cost of goods sold; or (ii) compensation. A provision for the margin tax owing has been recorded in the consolidated statements of operations and comprehensive loss.

kl5-20171231

	(ii)
	<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Non-monetary assets and liabilities, at the exchange rates prevailing at the time of the acquisition of the assets or assumption of the liabilities; and</p>
	(iii)
	<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Revenue and expense items (excluding amortization, which is translated at the same rate as the related asset), at the rate of exchange prevailing at the transaction date.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Gains and losses arising from translation of foreign currency are included in the determination of net income (loss).</p></ifrs-full:DescriptionOfAccountingPolicyForForeignCurrencyTranslationExplanatory>

	(i)
	<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Earnings per share</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif;

font-size: 10pt;">The Company presents basic earnings per share data for its common shares, calculated by dividing the earnings attributable to common shareholders of the Company by the weighted average number of shares outstanding during the period. The Company uses the treasury stock method for calculating diluted earnings per share. Under this method the dilutive effect on earnings per share is calculated on the use of the proceeds that could be obtained upon exercise of options, warrants and similar instruments. It assumes that the proceeds of such exercise would be used to purchase common shares at the average market price during the period. However, the calculation of diluted loss per share excludes the effects of various conversions and exercise of options and warrants that would be anti-dilutive.</p></ifrs-full:DescriptionOfAccountingPolicyForEarningsPerShareExplanatory>

<ifrs-full:DescriptionOfAccountingPolicyForSharebasedPaymentTransactionsExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Share-based expense</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The Company grants share options to acquire common shares of the Company to directors, officers, employees and consultants. The fair value of share-based expense to employees is measured at grant date, using the Black-Scholes option pricing model, and is recognized over the vesting period for employees using the graded vesting method. Fair value of share-based expenses for non-employees is recognized and measured at the date the goods or services are received based on the fair value of the goods or services received. If it is determined that the fair value of goods and services received cannot be reliably measured, the share-based expense is measured at the fair value of the equity instruments issued using the Black-Scholes option pricing model.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">For both employees and non-employees, the fair value of share-based expense is recognized on the consolidated statement of operations and comprehensive loss, with a corresponding increase in reserves. The amount recognized as expense is adjusted to reflect the number of share options expected to vest. Consideration received on the exercise of stock options is recorded in capital stock and the related share-based expense in reserves is transferred to capital stock.</p></ifrs-full:DescriptionOfAccountingPolicyForSharebasedPaymentTransactionsExplanatory>

kl5-20171231

<ifrs-full:DescriptionOfAccountingPolicyForIssuedCapitalExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Capital stock</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Proceeds from the exercise of stock options and warrants are recorded as capital stock in the amount for which the option or warrant enabled the holder to purchase a share in the Company. Any previously recorded share-based expense included in the share-based expenses reserve is transferred to capital stock on exercise of options. Capital stock issued for non-monetary consideration is valued at the closing market price at the date of issuance. The proceeds from the issuance of units are allocated between common shares and warrants based on the residual value method. Under this method, the proceeds are allocated first to capital stock based on the fair value of the common shares at the time the units are priced and any residual value is allocated to the warrants reserve. Consideration received for the exercise of warrants is recorded in capital stock, and any related amount recorded in warrants reserve is transferred to capital stock.</p></ifrs-full:DescriptionOfAccountingPolicyForIssuedCapitalExplanatory>

<ifrs-full:DescriptionOfAccountingPolicyForFinancialInstrumentsExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Financial instruments</p>

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	<p>&lt;td&gt;</p> <p>&lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;Financial assets&lt;/p&gt;</p> <p>&lt;/td&gt;</p>
	<p>&lt;/tr&gt;</p> <p>&lt;/table&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"&gt;The Company classifies its financial assets into one of the following categories, depending on the purpose for which the asset was acquired. The Company&#8217;s accounting policy for each category is as follows:&lt;/p&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"&gt;</p> <p>&lt;i&gt;Fair value through profit or loss&lt;/i&gt;</p> <p>&lt;/p&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"&gt;This category comprises derivatives, or assets acquired or incurred principally for the purpose of selling or repurchasing it in the near term. They are carried at fair value with changes in fair value recognized through profit or loss. Cash and cash equivalents are included in this category of financial assets.&lt;/p&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"&gt;</p> <p>&lt;i&gt;Loans and receivables&lt;/i&gt;</p> <p>&lt;/p&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"&gt;These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are carried at cost less any provision for impairment. Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Accounts receivable are included in this category of financial assets.&lt;/p&gt;</p>

	<p>&lt;td width="10%"&gt;&#160;&lt;/td&gt;</p> <p>&lt;td valign="top" width="5%"&gt;(ii)&lt;/td&gt;</p> <p>&lt;/td&gt;</p> <p>&lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;Financial liabilities&lt;/p&gt;</p> <p>&lt;/td&gt;</p>
	<p>&lt;/tr&gt;</p> <p>&lt;/table&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;"&gt;The Company classifies its financial liabilities in the following category:&lt;/p&gt;</p> <p>&lt;p align="justify" style="margin-left: 15%; font-family: times, serif;</p>

font-size: 10pt;">

<i>Other financial liabilities</i>

</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">Other financial liabilities are non-derivatives and are recognized initially at fair value, net of transaction costs incurred, and are subsequently stated at amortized cost using the effective interest rate method. Any difference between the amounts originally received, net of transaction costs, and the redemption value is recognized in profit or loss over the period to maturity using the effective interest method. Other financial liabilities are classified as current or non-current based on their maturity date. Accounts payable and accrued liabilities is included in this category of financial liability.</p></ifrs-full:DescriptionOfAccountingPolicyForFinancialInstrumentsExplanatory>

<ifrs-full:DescriptionOfAccountingPolicyForFairValueMeasurementExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Fair value hierarchy</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The Company categorizes financial instruments measured at fair value at one of three levels according to the reliability of the inputs used to estimate fair values. The fair value of financial assets and financial liabilities included in Level 1 are determined by reference to quoted prices in active markets for identical assets and liabilities. Financial assets and liabilities in Level 2 are valued using inputs other than quoted prices for which all significant inputs are based on observable market data. Level 3 valuations are based on inputs that are not based on observable market data.</p></ifrs-full:DescriptionOfAccountingPolicyForFairValueMeasurementExplanatory>

<ifrs-full:DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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Patents -

5

years

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      &amp;#160; Rights -&amp;#160;
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      &amp;#160;years
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  <ifrs-full:UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill
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years</ifrs-full:UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill>

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    &lt;td align="left" bgcolor="#e6efff" width="30%"&gt;Building&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" width="50%"&gt;
      &amp;#8211;
      4% declining-balance
    &lt;/td&gt;
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    &lt;td width="20%"&gt;&amp;#160;&lt;/td&gt;
    &lt;td align="left"&gt;Production equipment&lt;/td&gt;
    &lt;td align="left" width="50%"&gt;
      &amp;#8211;
      20% declining-balance
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    &lt;td align="left" bgcolor="#e6efff"&gt;Vehicles&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" width="50%"&gt;

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	– 30% declining-balance
	– 5 year straight-line
	– Leasehold improvements

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<ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment contextRef="cx_01_January_2017_TO_31_December_2017_ClassesOfPropertyPlantAndEquipmentAxis-BuildingsMember">4%</ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment>

<ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment contextRef="cx_01_January_2017_TO_31_December_2017_ClassesOfPropertyPlantAndEquipmentAxis-ProductionEquipmentMember">20%</ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment>

<ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment contextRef="cx_01_January_2017_TO_31_December_2017_ClassesOfPropertyPlantAndEquipmentAxis-VehiclesMember">30%</ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment>

<ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment contextRef="cx_01_January_2017_TO_31_December_2017_ClassesOfPropertyPlantAndEquipmentAxis-LeaseholdImprovementsMember">5 year straight-line</ifrs-full:UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment>

<kls:DescriptionOfAnnualFranchiseTaxKnownAsTheTexasMarginTax contextRef="cx_01_January_2017_TO_31_December_2017">The Texas margin tax, which is equal to 1% of the lesser of: (a) 70% of a taxable entity’s revenue; and (b) 100% of total revenue less, at the election of the taxpayer: (i) cost of goods sold; or (ii) compensation.</kls:DescriptionOfAnnualFranchiseTaxKnownAsTheTexasMarginTax>

<ifrs-full:DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory contextRef="cx_01_January_2017_TO_31_December_2017">–</ifrs-full:DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory>

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CAPITAL MANAGEMENT

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<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">The Company considers its capital to be comprised of shareholders' equity.</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">The Company's objectives in managing its capital are to maintain its ability to continue as a going concern and to further develop its business. To effectively manage the Company's capital requirements, the Company has a planning and budgeting process in place to meet its strategic goals.</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">In order to facilitate the management of its capital requirements, the Company prepares expenditure budgets that are updated as necessary depending on various factors, including successful capital deployment and general industry conditions. Management reviews the capital structure on a regular basis to ensure the above objectives are met. There have been no changes to the Company's approach to capital management during the year ended December 31, 2017. There are no externally imposed restrictions on the Company's

capital.</p></ifrs-full:DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory>

<ifrs-full:DisclosureOfFinancialInstrumentsExplanatory

contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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FINANCIAL INSTRUMENTS

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<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">Financial instruments are agreements between two parties that result in promises to pay or receive cash or equity instruments. The carrying values of accounts receivable and accounts payable and accrued liabilities approximate their fair values due to their short term to maturity. The Company has

exposure to the following risks from its use of financial instruments:</p>

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<td align="left">•</td>

<td align="left" width="90%">Credit risk;</td>

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<td align="left">•</td>

<td align="left" width="90%">Liquidity risk; and</td>

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<td align="left">•</td>

<td align="left" width="90%">Market risk.</td>

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<td>

<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Credit risk</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. Cash and cash equivalents are placed with major Canadian and US financial institutions

kl5-20171231

and the Company's concentration of credit risk for cash and cash equivalents and maximum exposure thereto is \$411,223 (2016 - \$2,312,279).

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

With respect to its accounts receivable, the Company assesses the credit rating of all customers and maintains provisions for potential credit losses, and any such losses to date have been within management's expectations. The Company's credit risk with respect to accounts receivable and maximum exposure thereto is \$735,487

(2016 - \$637,845). The Company's concentration of credit risk for accounts receivable with respect to its significant customers is as follows: Customer A is \$94,114

(2016 - \$73,500), Customer B is \$78,306

(2016 - \$nil) while Customer C is \$150,000

related to expense recovery (2016 - \$Nil) (Note 14). The Company has provided for an allowance for doubtful accounts amounting to \$82,042 at December 31, 2017 (2016 - \$nil).

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">To reduce the credit risk of accounts receivable, the Company regularly reviews the collectability of the accounts receivable to ensure there is no indication that these amounts will not be fully recoverable.</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Liquidity risk</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Liquidity risk is the risk that the Company will be unable to meet its financial obligations as they fall due. The Company's approach to managing liquidity risk is to ensure, as far as possible, that it will have sufficient liquid funds to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

At December 31, 2017, the Company has \$411,223

(2016 - \$2,312,279) of cash and cash equivalents to settle current liabilities of \$844,516

kl5-20171231

(2016 - \$271,600) consisting of the following: trade accounts payable of \$799,254

(2016 - \$235,600) and due to related party balance of \$45,262

(2016 - \$36,000). All payables are due within a year.

</p>

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<td valign="top" width="5%">(c)</td>

</td>

<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Market risk</p>

</td>

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</table>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">The significant market risks to which the Company is exposed are interest rate risk and currency risk.</p>

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<td valign="top" width="5%">(i)</td>

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<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Interest rate risk</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">Interest rate risk is the risk that the fair value or future cash flows will fluctuate as a result of changes in market interest rates. The Company's cash and cash equivalents consist of cash held in bank accounts and short-term liquid investments that earn interest at variable rates. Due to the short-term nature of these financial instruments, fluctuations in market rates of interest do not have a significant impact on the estimated fair value or future cash flows.</p>

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<p align="justify" style="font-family: times, serif; font-size:

10pt;margin:inherit;">Currency risk</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">The Company is exposed to currency risk to the extent expenditures incurred or funds received and balances maintained by the Company are denominated in Canadian dollars (“CAD”). The Company does not manage currency risk through hedging or other currency management tools.</p>

<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">As at December 31, 2017 and 2016, the Company’s had the following assets denominated in CAD (amounts presented in USD):</p>

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<p align="justify" style="margin-left: 15%; font-family: times, serif; font-size: 10pt;">

Based on the above, assuming all other variables remain constant, a 14% (2016 –

14%) weakening or strengthening of the USD against the CAD would result in approximately \$4,400

(2016 - \$271,000) foreign exchange loss or gain in the consolidated statements of operations and comprehensive income (loss).

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<td align="left" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid; BORDER-BOTTOM: #000000 1px solid" valign="bottom" width="2%"> </td>

</tr>

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<td align="left" bgcolor="#e6efff" valign="bottom">Finished goods</td>

kl5-20171231

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<td align="left" bgcolor="#e6efff" valign="bottom"
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<td align="right" bgcolor="#e6efff" valign="bottom"
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    256,185
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
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<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom"
width="12%">
    218,128
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">&#160;</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom">Raw materials and supplies</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="12%">
    3,724,058
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%">&#160;</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="12%">
    4,988,001
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%">&#160;</td>
</tr>
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    3,980,243
</td>
```

kl5-20171231

<td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px solid" valign="bottom" width="2%"> </td>
<td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px solid" valign="bottom" width="1%">\$</td>
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5,206,129

</td>

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</table>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

Included in cost of goods sold is \$3,376,123

(2016 - \$4,642,761

; 2015 - \$10,595,521) of direct material costs recognized as expense.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

Inventory write-off during the year was \$668,383

(2016 - \$nil

; 2015 - \$nil) of which \$470,654

(

2016

- \$nil

;

2015

- \$nil) is included in cost of goods sold and \$197,729

(2016 - \$nil

; 2015 - \$nil) is included in general and administrative expenses.

</p></ifrs-full:DisclosureOfInventoriesExplanatory>

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<td align="left" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid; BORDER-BOTTOM: #000000 1px solid" valign="bottom"

kl5-20171231

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    &lt;td width="5%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"&gt;Finished
goods&lt;/td&gt;
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    &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="12%"&gt;
256,185
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218,128
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3,724,058
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4,988,001
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kl5-20171231

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 PROPERTY, PLANT AND EQUIPMENT
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kl5-20171231

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kl5-20171231

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<td align="center" nowrap="nowrap" style="BORDER-BOTTOM:
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kl5-20171231

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December 31, 2015</td>		</td>
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		<td align="right" bgcolor="#e6efff" valign="bottom"
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		12,558
		</td>
		<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%"> </td>		</td>
		<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">\$</td>		</td>
		<td align="right" bgcolor="#e6efff" valign="bottom"
width="8%">		
		2,955,901
		</td>
		<td align="left" bgcolor="#e6efff" valign="bottom"
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		<td align="left" bgcolor="#e6efff" valign="bottom"
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		43,715
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6,337
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29,601
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		35,938
		12,558
		2,955,901
		43,715
		809,982
		57,782

kl5-20171231

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(29,601
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(29,601
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12,558
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2,955,901
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valign="bottom" width="2%">&#160;</td>
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43,715
</td>
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<td align="left" style="BORDER-BOTTOM: #000000 2px solid"
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809,982
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kl5-20171231

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    <b>Accumulated Amortization</b>
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110,498
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2,253
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kl5-20171231

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2016&#160;&#160;/td&#160;&#160;
    &#160;&#160;td align="left" valign="bottom" width="1%"&#160;&#160;$&#160;&#160;/td&#160;&#160;
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    &#160;&#160;td align="right" valign="bottom" width="8%"&#160;&#160;
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206,681			
 			
Balance, December 31, 2017			
 			
-			
410,037			
 			
32,924			
 			
424,664			
 			
24,502			

kl5-20171231

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        &lt;b&gt;Carrying Value&lt;/b&gt;
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kl5-20171231

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2017</td>
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<td align="right" valign="bottom" width="8%"&#160;
12,558
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kl5-20171231

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    12,558
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    13,487
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    34,857
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kl-20171231

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Included in cost of goods sold is \$186,892

(2016 - \$230,002

; 2015 - \$237,177) of amortization related to property, plant and equipment.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

Included in general and administrative expenses is \$9,528

(2016 - \$nil, 2015 - \$nil) of amortization related to property, plant and equipment.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

Included in inventory is \$10,261

(2016 - \$8,337

; 2015 - \$4,939) of amortization related to property, plant and equipment.

</p></ifrs-full:DisclosureOfPropertyPlantAndEquipmentExplanatory>

<ifrs-full:DisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0"

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<td align="center" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="8%">Leasehold</td>

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12,558
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2,955,901
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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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(29,601
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12,558
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2,955,901
    </td>
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43,715
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kl5-20171231

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kl5-20171231

Balance, December 31, 2015							
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193,461							
24,635							
208,339							
20,672							
20,672							

kl5-20171231

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kl5-20171231

238,339	

| 2016 | Balance, December 31, |
| \$ |
| 238,339 |
| | - |
| |
| 303,959 |
| | |
| |
| 30,228 |
| | |
| |
| 328,334 |
| | |
| |
| 22,925 |
| | |
| |
| 685,446 |
| | Amortization |
| |


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892,127
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kl5-20171231

12,558	\$
2,545,864	\$
10,791	\$
385,318	\$
37,015	\$
2,991,546	\$
12,558	\$
2,651,942	\$
December 31, 2016	
12,558	
2,545,864	
10,791	
385,318	
37,015	
2,991,546	

kl5-20171231

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481,648		
34,857		
3,194,492		
3,194,492		

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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7,560

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\$</td>

kl5-20171231

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kl5-20171231

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217,946
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font-size: 10pt;">
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On November 10, 2016, the Company signed a technology development agreement to acquire all intellectual property rights (the “Products”) of G • J Technologies (the “Vendor”). As

consideration, acquisition costs of \$217,946 were incurred, consisting of \$25,000 in cash and 250,000 common shares with a fair value of \$192,946. The shares were issued during the year ended December 31, 2017.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

On November 10, 2016, the Vendor also entered into a consulting agreement with the Company for a fee of \$10,000 per month. In addition, the Company will pay \$75,000 in cash and issue 750,000

common shares of the Company as follows:

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">

\$25,000

cash and

250,000

shares issuable on the filing of the first new patent application related to the Products (the Company paid the cash and issued the shares during the year ended December 31, 2017 with a fair value of \$208,486);

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">

\$25,000
cash and
250,000

shares issuable on the successful completion of a commercially viable production prototype for the first Product (the Company accrued for the cash payment and shares to be issued at December 31, 2017 with a fair value of \$131,527); and

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<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">
\$25,000
cash and
250,000

shares issuable on the completion of the sale of the first ten commercial vehicles incorporating the Products.

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<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

The Company is also required to pay a royalty to the Vendor of 2.5% of the net sales earned by the Company, to be paid within 30 days of the end of each calendar quarter. As at December 31, 2017 the Company has not earned any revenue from the sale of the Products. The Company has incurred \$718,023

(2016 - \$nil) of internal product development cost that has been recorded as deferred development costs at December 31, 2017.

</p>
<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

During the year ended December 31, 2015, the Company determined that certain products could not generate independent cash flows, and accordingly impaired \$298,484

of product development costs.

</p></ifrs-full:DisclosureOfIntangibleAssetsExplanatory>

<ifrs-full:DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">

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<td align="center" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="10%">Product</td>
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kl5-20171231

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kl5-20171231

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kl5-20171231

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<ifrs-full:DisclosureOfIssuedCapitalExplanatory

contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0"

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border-collapse: collapse; font-family: times, serif;" width="100%">

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<p align="justify" style="font-family: times, serif; font-size:
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CAPITAL STOCK

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</table>

<p align="justify" style="margin-left: 5%; font-family: times, serif;
font-size: 10pt;">Authorized:</p>

klS-20171231

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

Unlimited Class A non-cumulative, preferred shares without par value, of which

5,000,000

are designated Class A, convertible, voting, preferred shares.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">Unlimited common shares without par value.</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">Issued:</p>

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<td valign="top" width="5%">(a)</td>

<td>

<p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">Common shares</p>

</td>

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</table>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

During the year ended December 31, 2017, the Company issued

250,000

shares with a fair value of \$192,946

pursuant to the acquisition of intellectual property rights of G&J

Technologies and

250,000

shares with a fair value of \$208,486

pursuant to achieving the second milestone of the G&J Technologies technology development agreement. At the year end, the Company has an obligation to issue

250,000

shares with a fair value of \$131,527

pursuant to the agreement for achieving the third milestone of the

G&J Technologies technology development agreement (Note 17).

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

During the year ended December 31, 2016, the Company issued

340,000

shares pursuant to the exercise of share purchase options for gross proceeds of \$152,126. Fair value previously recognized on options exercised of \$162,554

was reclassified from reserves to capital stock. As at December 31, 2016, the Company has an obligation to issue

250,000

shares with a fair value of \$192,946

in relation to the intellectual property rights acquired during the year.

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

During the year ended December 31, 2015, the Company issued

825,000

shares pursuant to the exercise of share purchase options for gross proceeds of \$223,740. Fair value previously recognized on options exercised of \$149,983 was reclassified from reserves to capital stock.

</p>

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<p align="justify" style="font-family: times, serif; font-size: 10pt; margin: inherit;">Stock options</p>

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">

The Company has a stock option plan (the “Plan”) available to employees, directors, officers and consultants with grants under the Plan approved from time to time by the Board of Directors. Under the Plan, the Company is authorized to issue options to purchase an aggregate of up to 10% of the Company's issued and outstanding common shares. Each option can be exercised to acquire one common share of the Company. The exercise price for an option granted under the Plan may not be less than the market price at the date of grant less a specified discount dependent on the market price.

</p>

<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Options to purchase common shares have been granted to directors, employees and consultants as follows:</p>

<div>

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kl5-20171231

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  &lt;td align="center" nowrap="nowrap" valign="bottom"
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kl5-20171231

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kl5-20171231

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<tr valign="top">

<td align="left" bgcolor="#e6efff" valign="bottom">\$0.70

(CAD)

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kl5-20171231

 	 	
		28,571
 	 	
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		28,571
 	 	
		\$6.85
		(CAD)

kl5-20171231

 	November 14, 2019	
 	 	100,000
 	 	-
 	 	-
 	 	-
 	 	100,000
 	 	-
 	 	1.30
 	 	-

kl5-20171231

	<p>August 18, 2021</p>
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	<p>1,325,000</p>
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	<p>1,325,000</p>
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kl5-20171231

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2022</td>
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$0.30
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kl5-20171231

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1px solid" valign="bottom" width="24%"&#160;November 28, 2022</td>
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kl5-20171231

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  <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
2px solid" valign="bottom" width="1%"&#160;</td>
  <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
2px solid" valign="bottom" width="8%">
    845,238
  </td>
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kl5-20171231

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kl5-20171231

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$5.90
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<td align="right" bgcolor="#e6efff" valign="bottom"
width="24%">January 2, 2016</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">&#160;</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom"
width="8%">
500,000
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<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">&#160;</td>
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width="1%">&#160;</td>
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<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
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(500,000
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width="2%"&gt;&#160;&lt;/td&gt;
&lt;/tr&gt;
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        $2.12
        (CAD)
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2017&lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="8%"&gt;
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    &lt;td align="right" valign="bottom" width="8%"&gt;
        (100,000
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kls-20171231	

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$1.45
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<td align="right" valign="bottom" width="8%"&#160;
770,000
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width="1%"&#160;</td>
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width="2%"&#160;</td>
<td align="left" valign="bottom"
width="1%"&#160;</td>
<td align="right" valign="bottom" width="8%"&#160;
(100,000
</td>
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kl5-20171231

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<td align="right" valign="bottom" width="8%">
    670,000
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    80,000
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    (80,000
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width="2%">)</td>
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width="1%">&#160;</td>
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2019</td>
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            100,000
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            (100,000
        </td>

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kl5-20171231

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October 7, 2019 </td >
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        1,325,000
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kl5-20171231

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    2,418,571
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valign="bottom" width="2%"&#160;&lt;/td&gt;
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    (340,000
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kl5-20171231

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    (880,000
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    2,523,571
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    &lt;/td&gt;
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kl5-20171231

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1,198,571
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</div>
<p align="justify" style="margin-left: 10%; font-family: times, serif;
font-size: 10pt;">A summary of the Company&#8217;s stock options as at
December 31, 2017 and 2016, and changes for the years then ended are as
follows:</p>
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kl5-20171231

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<td align="right" nowrap="nowrap" valign="bottom"
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December 31, 2015</td>
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kl5-20171231

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2.68	
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Granted	
1,325,000	
1.30	
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Exercised	
(340,000	
)	
0.43	

	(880,000
	4.52
	Outstanding,
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	1.61
	Granted
	875,000

kl5-20171231

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<td align="right" valign="bottom" width="12%">
0.33
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-
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(1,070,000
</td>
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1.70
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```


The weighted average contractual life for the remaining options at December 31, 2017 is 4.01 years (2016 – 2.75) .

Share-based expense

Share-based expense of \$469,187 (2016 - \$285,745 ; 2015 - \$672,533) was recognized in the year ended December 31, 2017 for stock options. The share-based expense relates to options granted during December 31, 2017, 2016 and 2015, which vest over time.

The fair value of stock options is determined using the Black-Scholes option pricing model with assumptions as follows:

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kl5-20171231

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width="10%"&gt;December 31,&lt;/td&gt;
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    &lt;td align="right" nowrap="nowrap" valign="bottom"
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kl5-20171231

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solid" valign="bottom" width="1%">&#160;</td>
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  <td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
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1.56%
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```

	0.58%				0.77%				61.95%				64.76%				52.38%				5.00
Estimated volatility																					
(average)																					
Expected life																					
in years																					


```

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yield&lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
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                0.00%
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                0.00%
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forfeitures&lt;/td&gt;

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kl5-20171231

```
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0.63
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0.77
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```

kl5-20171231

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<p align="justify" style="margin-left: 10%; font-family: times, serif; font-size: 10pt;">Option pricing models require the use of highly subjective estimates and assumptions, including the expected stock price volatility. Expected volatility was determined using the Company's historical stock prices.</p></ifrs-full:DisclosureOfIssuedCapitalExplanatory>

<ifrs-full:DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory

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kl5-20171231

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kl5-20171231

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    670,000
  &lt;/td&gt;
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    (670,000)
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2017&lt;/td&gt;
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kl5-20171231

 	October 7, 2019
 	
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-	
-	
-	
28,571	
 	\$6.85 (CAD)

kl5-20171231

November 14, 2019			100,000
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		-	
		-	
		100,000	
		-	
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		-	
		1,325,000	
		-	
		-	

kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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klS-20171231

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kl5-20171231

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kl5-20171231

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    500,000
  &lt;/td&gt;
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width="2%"&gt;&#160;&lt;/td&gt;
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  &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="8%"&gt;
    -
  &lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
  &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="8%"&gt;
    -
  &lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
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    (500,000)
  &lt;/td&gt;
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  &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="8%"&gt;
-
  &lt;/td&gt;
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    500,000
  &lt;/td&gt;
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  &lt;td align="right" valign="bottom" width="8%"&gt;
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  &lt;/td&gt;
  &lt;td align="left" valign="bottom" width="2%"&gt;&amp;#160;&lt;/td&gt;
  &lt;td align="left" valign="bottom" width="1%"&gt;&amp;#160;&lt;/td&gt;
  &lt;td align="right" valign="bottom" width="8%"&gt;
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  &lt;/td&gt;
  &lt;td align="left" valign="bottom" width="2%"&gt;&amp;#160;&lt;/td&gt;
  &lt;td align="left" valign="bottom" width="1%"&gt;&amp;#160;&lt;/td&gt;
  &lt;td align="right" valign="bottom" width="8%"&gt;
    (100,000
  &lt;/td&gt;
  &lt;td align="left" valign="bottom" width="2%"&gt;)&lt;/td&gt;
  &lt;td align="left" valign="bottom" width="1%"&gt;&amp;#160;&lt;/td&gt;
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340,000
    </td>
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-
    </td>
    <td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">&#160;</td>
    <td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
    <td align="right" bgcolor="#e6efff" valign="bottom" width="8%">
(340,000
    </td>
    <td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">)</td>
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width="1%">&#160;</td>
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    </td>
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kl5-20171231

March 31, 2017	 	 	770,000
 	 	-	
 	 	-	
 	 	(100,000	
 	 	670,000	
 	 	\$0.65	
October 30, 2017	 	80,000	

kl5-20171231

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(80,000
&lt;/td&gt;
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width="2%"&gt;)&lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
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&lt;/td&gt;
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width="2%"&gt;&#160;&lt;/td&gt;
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$6.25
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2019&lt;/td&gt;
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100,000
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&lt;td align="right" valign="bottom" width="8%"&gt;
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&lt;/td&gt;
&lt;td align="left" valign="bottom" width="2%"&gt;&#160;&lt;/td&gt;
&lt;td align="left" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;
&lt;td align="right" valign="bottom" width="8%"&gt;
-
```

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&lt;/td&gt;
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&lt;td align="left" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;
&lt;td align="right" valign="bottom" width="8%"&gt;
    (100,000
&lt;/td&gt;
&lt;td align="left" valign="bottom" width="2%"&gt;)&lt;/td&gt;
&lt;td align="left" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;
&lt;td align="right" valign="bottom" width="8%"&gt;
    -
&lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
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        28,571
    &lt;/td&gt;
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width="2%"&gt;&#160;&lt;/td&gt;
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width="1%"&gt;&#160;&lt;/td&gt;
    &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="8%"&gt;
        -
    &lt;/td&gt;
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        -
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```

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-
    </td>
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    <td align="left" bgcolor="#e6efff" valign="bottom"
width="1%"&#160;</td>
    <td align="right" bgcolor="#e6efff" valign="bottom" width="8%"&#160;
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2019</td>
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        100,000
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    <td align="left" valign="bottom" width="2%"&#160;</td>
    <td align="left" valign="bottom" width="1%"&#160;</td>
    <td align="right" valign="bottom" width="8%"&#160;
        -
    </td>
    <td align="left" valign="bottom" width="2%"&#160;</td>
    <td align="left" valign="bottom" width="1%"&#160;</td>
    <td align="right" valign="bottom" width="8%"&#160;
        -
    </td>
    <td align="left" valign="bottom" width="2%"&#160;</td>
    <td align="left" valign="bottom" width="1%"&#160;</td>
    <td align="right" valign="bottom" width="8%"&#160;
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kl5-20171231

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solid" valign="bottom" width="8%">
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</td>
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    1,325,000
</td>
```

kl5-20171231

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1,325,000
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(340,000
</td>
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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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	0.00%
	0.00%
	0.00%
	0.00%
	0.00%
	0.00%
	Grant date fair value per option
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	0.63
	0.63
	0.63

kl5-20171231

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kl5-20171231

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kl5-20171231

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RELATED PARTY TRANSACTIONS

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		December 31,			December 31,			December 31,	
		December 31,			December 31,			December 31,	
		December 31,			December 31,			December 31,	
		December 31,			December 31,			December 31,	
		December 31,			December 31,			December 31,	
		December 31,			December 31,			December 31,	

kl5-20171231

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    -
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kl5-20171231

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    &lt;td width="5%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" valign="bottom"&gt;Directors&#8217;
fees&lt;/td&gt;
    &lt;td align="left" valign="bottom" width="1%"&gt;$&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
        67,000
    &lt;/td&gt;
    &lt;td align="left" valign="bottom"
width="2%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" valign="bottom" width="1%"&gt;$&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
        66,000
    &lt;/td&gt;
    &lt;td align="left" valign="bottom"
width="2%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" valign="bottom" width="1%"&gt;$&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
        34,500
    &lt;/td&gt;
    &lt;td align="left" valign="bottom"
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    &lt;/tr&gt;
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black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;"
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    &lt;tr valign="top"&gt;
        &lt;td width="5%"&gt;&#160;&lt;/td&gt;
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kl5-20171231

<p>&lt;td align="left"&gt;*&lt;/td&gt; &lt;td align="left" width="90%"&gt; &lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt; The Company has management bonus agreements whereby 10% of the annual income before taxes and share-based expense is equally distributed to management. &lt;/p&gt; &lt;/td&gt; &lt;/tr&gt; &lt;tr&gt; &lt;td width="5%"&gt;&#160;&lt;/td&gt; &lt;td&gt;&#160;&lt;/td&gt; &lt;td width="90%"&gt; &lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;&#160;&lt;/p&gt; &lt;/td&gt; &lt;/tr&gt; &lt;tr valign="top"&gt; &lt;td width="5%"&gt;&#160;&lt;/td&gt; &lt;td align="left"&gt;*&lt;/td&gt; &lt;td align="left" width="90%"&gt; &lt;p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;"&gt;Share-based expense consists of the key management portion of the fair value of options granted calculated using the Black-Scholes option pricing model and does not include any cash compensation.&lt;/p&gt; &lt;/td&gt; &lt;/tr&gt; &lt;/table&gt; &lt;p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;"&gt; As at December 31, 2017, amounts due to related parties included accounts payable, which are unsecured and have no interest or specific terms of payments, of \$45,262 (2016 - \$36,000) consisting of \$16,500 (2016 - \$36,000) for directors&#8217; fees and \$28,762 (2016 - \$nil) for management fees. &lt;/p&gt;</ifrs-full:DisclosureOfRelatedPartyExplanatory> <ifrs-full:DisclosureOfInformationAboutKeyManagementPersonnelExplanatory contextRef="cx_01_January_2017_TO_31_December_2017">&lt;table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%"&gt; &lt;tr valign="top"&gt; &lt;td width="5%"&gt;&#160;&lt;/td&gt; &lt;td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom"&gt;&#160;&lt;/td&gt; &lt;td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;</p>
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kl5-20171231

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kl5-20171231

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&lt;tr valign="top"&gt;
&lt;td width="5%"&gt;&#160;&lt;/td&gt;
&lt;td align="left" bgcolor="#e6efff" valign="bottom"&gt;Management
compensation&lt;/td&gt;
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717,368
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727,217
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&lt;td align="left" valign="bottom"&gt;
Management bonus
&lt;sup&gt;*&lt;/sup&gt;
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kl5-20171231

 	&\$	
 		
Share-based expense		
* [*]		
264,172		
160,854		
553,011		
Directors fees		
67,000		
66,000		

kl5-20171231

</td>	<td align="left" valign="bottom" width="2%"> </td>	<td align="left" valign="bottom" width="1%"> </td>	<td align="right" valign="bottom" width="10%">	34,500
</td>	<td align="left" valign="bottom" width="2%"> </td>	</td>	</td>	

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kl5-20171231

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11.
</td>
<td>
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10pt;margin:inherit;">
INCOME TAXES
</p>
</td>
</tr>
</table>
<p align="justify" style="margin-left: 5%; font-family: times, serif;
font-size: 10pt;">

During the 2015 fiscal year, a tax liability in the amount of \$2,004,272 was recorded with respect to estimated US outstanding taxes payable. During the year ended December 31, 2016, new information was obtained indicating that there was a reduction of \$1,170,105, therefore no income tax should be payable. The reversal of the tax provision has been accounted for as a change in tax estimate and has been adjusted prospectively as an income tax recovery during the

year ended December 31, 2016. The amounts included in income tax payable represent penalties and interest.

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">

The Company has approximately \$5,748,000

in non-capital losses in the US that may be applied against future taxable income (expiring in 2032 or later).

</p>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">The tax effect items that give rise to significant portions of the deferred income tax assets and deferred income tax liabilities at December 31, 2017 and 2016 are as follows:</p>

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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="12%">December 31,</td>

<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="2%"> </td>

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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="12%">December 31,</td>

<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="2%"> </td>

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<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px solid" valign="bottom" width="12%">2017</td>

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&#160;td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
1px solid" valign="bottom"&#160;&#160;Non-capital loss carry-forwards&#160;&#160;/td&#160;&#160;
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&#160;td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
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372,616
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&#160;td width="5%"&#160;&#160;/td&#160;&#160;
&#160;td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom"&#160;&#160;Deferred income tax assets&#160;&#160;/td&#160;&#160;
&#160;td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="1%"&#160;&#160;/td&#160;&#160;
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372,616
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<td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="2%">&#160;</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" bgcolor="#e6efff" valign="bottom">Deficiency
(excess) of carrying value over tax value of property, plant and
equipment</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="12%">
(154,043
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(169,251
</td>
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<tr valign="top">
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<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
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assets</td>
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(218,573
</td>
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<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
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(3,182
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        <td width="5%">&#160;</td>
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        <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
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(372,616
        </td>
        <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
2px solid" valign="bottom" width="2%">)</td>
        <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
2px solid" valign="bottom" width="1%">$</td>
        <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
2px solid" valign="bottom" width="12%">
(172,433
        </td>
        <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000
2px solid" valign="bottom" width="2%">)</td>
    </tr>
    <tr valign="top">
        <td width="5%">&#160;</td>
        <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom">Net deferred tax asset (liability)</td>
        <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="1%">$</td>
        <td align="right" style="BORDER-BOTTOM: #000000 2px solid"
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&#160;
        -
        </td>
        <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="2%">&#160;</td>
        <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="1%">$</td>
        <td align="right" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="12%">
(172,433
        </td>
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valign="bottom" width="2%">)</td>
    </tr>
</table>

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kl5-20171231

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">Significant unrecognized tax benefits and unused tax losses for which no deferred tax assets is recognized as of December 31, 2017 and 2016 are as follows:</p>

						December 31,			December 31,			2017			2016			Excess of tax value over carrying value of mineral properties

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        13,807
        &lt;/td&gt;
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        &lt;td align="left" bgcolor="#e6efff" valign="bottom"
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        13,077
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forward&lt;/td&gt;
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        &lt;td align="right" valign="bottom" width="12%"&gt;
        -
        &lt;/td&gt;
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    Income tax expense differs from the amount that would be computed by
applying the Canadian statutory income tax rate of
    26.00% (2016 - $26.00%; 2015 &#8211;
    26.00%) to income (loss) before income taxes as follows:
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kl5-20171231

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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
solid" valign="bottom" width="2%"&#160;</td>
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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
solid" valign="bottom" width="10%"&December 31,</td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
solid" valign="bottom" width="2%"&#160;</td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
solid" valign="bottom" width="10%"&December 31,</td>
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solid" valign="bottom" width="2%"&#160;</td>
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<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="10%"&2017</td>
<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
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<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
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solid" valign="bottom" width="10%"&2016</td>
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<td align="left" bgcolor="#e6efff" valign="bottom"&Loss before
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income taxes</td>>
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(5,166,207
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26.00%
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26.00%
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26.00%
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(benefit) liability computed at statutory tax rate&lt;/td&gt;
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        (898,242
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        (365,752
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        (100,626
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        114,580
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foreign exchange on tax assets and liabilities</td>
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133,131
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foreign taxes</td>
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(464,959
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kl5-20171231

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(414,825
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kl5-20171231

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    (172,433
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    (1,608,260
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interest included in income tax expense</td>
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  (10,094
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  (150,296
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  (989,186
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kl5-20171231

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<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid"
valign="bottom" width="12%">December 31,</td>
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kl5-20171231

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&#160;/tr valign="top"&#160;&#160;
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&#160;td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom"&#160;&#160;Non-capital loss carry-forwards&#160;&#160;/td&#160;&#160;
&#160;td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="1%"&#160;&#160;$&#160;&#160;/td&#160;&#160;
&#160;td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="12%"&#160;&#160;
372,616
&#160;/td&#160;&#160;
&#160;td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="2%"&#160;&#160;/td&#160;&#160;
&#160;td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="1%"&#160;&#160;$&#160;&#160;/td&#160;&#160;
&#160;td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="12%"&#160;&#160;
&#160;&#160;
&#160;/td&#160;&#160;
&#160;td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="2%"&#160;&#160;/td&#160;&#160;
&#160;/tr&#160;&#160;
&#160;/tr valign="top"&#160;&#160;
&#160;td width="5%"&#160;&#160;/td&#160;&#160;
&#160;td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom"&#160;&#160;Deferred income tax assets&#160;&#160;/td&#160;&#160;
&#160;td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="1%"&#160;&#160;$&#160;&#160;/td&#160;&#160;
&#160;td align="right" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="12%"&#160;&#160;
372,616
&#160;/td&#160;&#160;
&#160;td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="2%"&#160;&#160;/td&#160;&#160;
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valign="bottom" width="1%"&#160;&#160;$&#160;&#160;/td&#160;&#160;
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kl5-20171231

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<td align="right" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="12%">
    &#160;
    -
</td>
<td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="2%">&#160;</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" bgcolor="#e6efff" valign="bottom">Deficiency
(excess) of carrying value over tax value of property, plant and
equipment</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="12%">
(154,043
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">)</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="12%">
(169,251
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">)</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom">Excess of carrying value over tax value of intangible
assets</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="12%">
(218,573
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%">)</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="12%">
(3,182
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
```

kl5-20171231

```
valign="bottom" width="2%">)</td>
</tr>
<tr valign="top">
  <td width="5%">&#160;</td>
  <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom">Deferred income tax liability</td>
  <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="1%">$</td>
  <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="12%">
    (372,616
  </td>
  <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="2%">)</td>
  <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="1%">$</td>
  <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="12%">
    (172,433
  </td>
  <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="2%">)</td>
</tr>
<tr valign="top">
  <td width="5%">&#160;</td>
  <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom">Net deferred tax asset (liability)</td>
  <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="1%">$</td>
  <td align="right" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="12%">
    &#160;
    -
  </td>
  <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="2%">&#160;</td>
  <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="1%">$</td>
  <td align="right" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="12%">
    (172,433
  </td>
  <td align="left" style="BORDER-BOTTOM: #000000 2px solid"
valign="bottom" width="2%">)</td>
</tr>
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<kl5:NonCapitalLossCarryForwards contextRef="cx_31_December_2017" unitRef="usd"
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kl5-20171231

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<ifrs-full:DeferredTaxLiabilityAsset contextRef="cx_31_December_2016_DeferredTaxAssetsLiabilitiesAxis-DeficiencyExcessOfCarryingValueOverTaxValueOfPropertyPlantAndEquipmentMember" unitRef="usd" decimals="0">169251</ifrs-full:DeferredTaxLiabilityAsset>
<ifrs-full:DeferredTaxLiabilityAsset contextRef="cx_31_December_2017_DeferredTaxAssetsLiabilitiesAxis-ExcessOfCarryingValueOverTaxValueOfIntangibleAssetsMember" unitRef="usd" decimals="0">218573</ifrs-full:DeferredTaxLiabilityAsset>
<ifrs-full:DeferredTaxLiabilityAsset contextRef="cx_31_December_2016_DeferredTaxAssetsLiabilitiesAxis-ExcessOfCarryingValueOverTaxValueOfIntangibleAssetsMember" unitRef="usd" decimals="0">3182</ifrs-full:DeferredTaxLiabilityAsset>
<ifrs-full:DeferredTaxLiabilities contextRef="cx_31_December_2017" unitRef="usd" decimals="0">372616</ifrs-full:DeferredTaxLiabilities>
<ifrs-full:DeferredTaxLiabilities contextRef="cx_31_December_2016" unitRef="usd" decimals="0">172433</ifrs-full:DeferredTaxLiabilities>

<ifrs-full:DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif;" width="100%">
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<td width="5%"> </td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom"> </td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="1%"> </td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="12%">December 31,</td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="2%"> </td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="1%"> </td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="12%">December 31,</td>
<td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="2%"> </td>
</tr>


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    </td>
    <td align="left" valign="bottom" width="2%">&#160;</td>
</tr>
<tr valign="top">
    <td width="5%">&#160;</td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom">Unrealized foreign exchange gain</td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="1%">&#160;</td>
    <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="12%">
    115,642
    </td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="2%">&#160;</td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="1%">&#160;</td>
    <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="12%">
    -
    </td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="2%">&#160;</td>
</tr>
<tr>
    <td width="5%">&#160;</td>
    <td valign="bottom">&#160;</td>
    <td valign="bottom" width="1%">&#160;</td>
    <td valign="bottom" width="12%">&#160;</td>
    <td valign="bottom" width="2%">&#160;</td>
    <td valign="bottom" width="1%">&#160;</td>
    <td valign="bottom" width="12%">&#160;</td>
    <td valign="bottom" width="2%">&#160;</td>
</tr>
<tr valign="top">
    <td width="5%">&#160;</td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom">Unrecognized deductible temporary differences</td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="1%">&#160;</td>
    <td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="12%">
    4,256,426
    </td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="2%">&#160;</td>
    <td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 2px
solid" valign="bottom" width="1%">&#160;</td>

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kl5-20171231

<p>13,077</p>	
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</table></ifrs-full:DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatory>

<ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised contextRef="cx_31_December_2017_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis-ExcessOfTaxValueOverCarryingValueOfDevelopmentExpensesMember" unitRef="usd" decimals="0">13807</ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised>

<ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised contextRef="cx_31_December_2016_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis-ExcessOfTaxValueOverCarryingValueOfDevelopmentExpensesMember" unitRef="usd" decimals="0">13077</ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised>

<ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised contextRef="cx_31_December_2017_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis-UnusedTaxLossesMember" unitRef="usd" decimals="0">4126977</ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised>

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<ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised contextRef="cx_31_December_2017_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis-UnrealisedForeignExchangeGainsLossesMember" unitRef="usd" decimals="0">115642</ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised>

<ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised contextRef="cx_31_December_2016_TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis-UnrealisedForeignExchangeGainsLossesMember" unitRef="usd" decimals="0">0</ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised>

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decimals="0">13077</ifrs-full:DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetsIsRecognised>

<kl5:DisclosureOfDetailedInformationAboutEffectiveIncomeTaxExpenseRecoveryExplanatory contextRef="cx_01_January_2017_TO_31_December_2017"><table border="0" cellpadding="0" cellspacing="0" style="border-color: black; font-size: 10pt; border-collapse: collapse; font-family: times, serif; width="100%">	
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	December 31,
	2017<
	2016<
	2016<
	2016<
	2016<
	2016<

kl5-20171231

```
<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="10%">2015</td>
<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="2%">&#160;</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" bgcolor="#e6efff" valign="bottom">Loss before
income taxes</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">$</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="10%">
(5,166,207
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">)</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">$</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="10%">
(3,454,778
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%">)</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">$</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="10%">
(1,406,738
</td>
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width="2%">)</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom">Statutory income tax rate</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="10%">
26.00%
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%">&#160;</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="10%">
26.00%
```

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</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%"&#160;</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%"&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="10%"&#160;</td>
26.00%
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%"&#160;</td>
</tr>
<tr valign="top">
<td width="5%"&#160;</td>
<td align="left" bgcolor="#e6efff" valign="bottom">Income tax
(benefit) liability computed at statutory tax rate</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%"&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="10%"&#160;</td>
(1,343,214
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%"&#160;</td>)</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%"&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="10%"&#160;</td>
(898,242
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%"&#160;</td>)</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="1%"&#160;</td>
<td align="right" bgcolor="#e6efff" valign="bottom" width="10%"&#160;</td>
(365,752
</td>
<td align="left" bgcolor="#e6efff" valign="bottom"
width="2%"&#160;</td>)</td>
</tr>
<tr valign="top">
<td width="5%"&#160;</td>
<td align="left" valign="bottom">Items not deductible for income tax
purposes</td>
<td align="left" valign="bottom" width="1%"&#160;</td>
<td align="right" valign="bottom" width="10%"&#160;</td>
(100,626
</td>
<td align="left" valign="bottom" width="2%"&#160;</td>)</td>
<td align="left" valign="bottom" width="1%"&#160;</td>

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&lt;/td&gt;
&lt;td align="left" valign="bottom" width="2%"&gt;&#160;&lt;/td&gt;
&lt;td align="left" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;
&lt;td align="right" valign="bottom" width="10%"&gt;
    (447,394
&lt;/td&gt;
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&lt;/tr&gt;
&lt;tr valign="top"&gt;
    &lt;td width="5%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"&gt;Impact on foreign
exchange on tax assets and liabilities&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"
width="1%"&gt;&#160;&lt;/td&gt;
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    117,313
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    162,359
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width="1%"&gt;&#160;&lt;/td&gt;
    &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="10%"&gt;
    133,131
    &lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"
width="2%"&gt;&#160;&lt;/td&gt;
&lt;/tr&gt;
&lt;tr valign="top"&gt;
    &lt;td width="5%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" valign="bottom"&gt;Difference between Canadian and
foreign taxes&lt;/td&gt;
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    &lt;td align="right" valign="bottom" width="10%"&gt;
    (464,959
    &lt;/td&gt;
    &lt;td align="left" valign="bottom" width="2%"&gt;)&lt;/td&gt;
    &lt;td align="left" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
    (119,976
    &lt;/td&gt;
    &lt;td align="left" valign="bottom" width="2%"&gt;)&lt;/td&gt;

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kl5-20171231

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<td align="left" valign="bottom" width="1%">&#160;</td>
<td align="right" valign="bottom" width="10%">
-
</td>
<td align="left" valign="bottom" width="2%">&#160;</td>
</tr>
<tr valign="top">
<td width="5%">&#160;</td>
<td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom">Unused tax losses and tax offsets not
recognized</td>
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1,431,580
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<td align="right" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
solid" valign="bottom" width="10%">
(414,825
</td>
<td align="left" bgcolor="#e6efff" style="BORDER-BOTTOM: #000000 1px
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418,224
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<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom">Income tax expense (recovery)</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
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<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
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(172,433
</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="2%">)</td>
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kl5-20171231

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<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
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(1,608,260
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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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SUPPLEMENTAL CASH FLOW INFORMATION

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kls-20171231

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to issue shares for</td>

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131,527

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192,946

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kl5-20171231

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kl5-20171231

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<td align="left" bgcolor="#e6efff" valign="bottom"
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kl5-20171231

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  &lt;td align="right" valign="bottom" width="10%"&gt;
    411,223
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kl5-20171231

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    411,223
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    <td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px solid" valign="bottom" width="10%">December 31,</td>
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kl5-20171231

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    &lt;td align="left" valign="bottom" width="1%"&gt;$&lt;/td&gt;
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            25,000
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        <td align="left" valign="bottom" width="1%">$</td>>
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            &#160;
        -
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    <td align="left" valign="bottom" width="1%">$</td>>
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        &#160;
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        20,693
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klS-20171231

817,774

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kl5-20171231

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<td align="right" nowrap="nowrap" style="BORDER-BOTTOM: #000000 1px
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Cash and Cash Equivalents is comprised of:

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kl5-20171231

 	 	 	 	 	
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<td align="left" valign="bottom"> 					
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411,223					
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 Guaranteed investment certificates</td>					
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<td align="right" bgcolor="#e6efff" style="border-bottom: 1px solid #000000" valign="bottom" width="10%"> 					
1,936,480					
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ifrs-full:Cash contextRef="cx_31_December_2016" unitRef="usd"
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ifrs-full:CashEquivalents contextRef="cx_31_December_2017" unitRef="usd"
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ifrs-full:CashEquivalents contextRef="cx_31_December_2016" unitRef="usd"
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ifrs-full:EarningsPerShareExplanatory
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 border-collapse: collapse; font-family: times, serif;" width="100%"&

13.
 </td>
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 <p align="justify" style="font-family: times, serif; font-size: 10pt;margin:inherit;">
 EARNINGS PER SHARE
 </p>
 </td>
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 </table>

<p align="justify" style="margin-left: 5%; font-family: times, serif; font-size: 10pt;">The calculation of basic and diluted earnings (loss) per share for the relevant years is based on the following:</p>

		December 31,			December 31,			December 31,			2017

kl5-20171231

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    &lt;td width="5%"&#160;&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"&gt;Net loss
for the year&lt;/td&gt;
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width="1%"&#160;&lt;/td&gt;
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        (5,015,911
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        (2,465,592
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    (2,510,826
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    &lt;td width="5%"&gt;&#160;&lt;/td&gt;
    &lt;td align="left" valign="bottom"&gt;Basic weighted average number
of common shares outstanding&lt;/td&gt;
    &lt;td align="left" valign="bottom"
width="1%"&gt;&#160;&lt;/td&gt;
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    46,848,053
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width="1%"&gt;&#160;&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
    46,215,861
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    45,779,903
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    &lt;td align="left" bgcolor="#e6efff" valign="bottom"&gt;Effect on
dilutive securities:&lt;/td&gt;
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kl5-20171231

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kl5-20171231

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<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom">Diluted weighted average number of common shares
outstanding</td>
<td align="left" style="BORDER-BOTTOM: #000000 1px solid"
valign="bottom" width="1%">&#160;</td>
<td align="right" style="BORDER-BOTTOM: #000000 1px solid"
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46,848,053
</td>
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valign="bottom" width="2%">&#160;</td>
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46,215,861
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45,779,903
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kl5-20171231

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<tr valign="top">
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<td align="left" valign="bottom">Basic loss per
share</td>
<td align="left" valign="bottom" width="1%"&#160;</td>
<td align="right" valign="bottom" width="10%">
(0.11
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solid" valign="bottom" width="1%"&gt;&#160;&lt;/td&gt;
&lt;td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
solid" valign="bottom" width="10%"&gt;December 31,&lt;/td&gt;
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&lt;td align="right" nowrap="nowrap" style="BORDER-TOP: #000000 2px
solid" valign="bottom" width="10%"&gt;December 31,&lt;/td&gt;
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kl5-20171231

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solid" valign="bottom" width="2%">&#160;</td>
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solid" valign="bottom" width="10%">2016</td>
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</tr>
<tr valign="top">
  <td width="5%">&#160;</td>
  <td align="left" bgcolor="#e6efff" valign="bottom">Net loss for
the year</td>
  <td align="left" bgcolor="#e6efff" valign="bottom"
width="1%">&#160;</td>
  <td align="right" bgcolor="#e6efff" valign="bottom" width="10%">
(5,015,911
</td>
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        (2,465,592
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    &lt;td align="left" bgcolor="#e6efff" valign="bottom"
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    &lt;td align="right" bgcolor="#e6efff" valign="bottom" width="10%"&gt;
        (2,510,826
    &lt;/td&gt;
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width="2%"&gt;)&lt;/td&gt;
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    &lt;td width="5%"&gt;&amp;#160;&lt;/td&gt;
    &lt;td align="left" valign="bottom"&gt;Basic weighted average number of
common shares outstanding&lt;/td&gt;
    &lt;td align="left" valign="bottom" width="1%"&gt;&amp;#160;&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
        46,848,053
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    &lt;td align="right" valign="bottom" width="10%"&gt;
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    &lt;td align="left" valign="bottom" width="1%"&gt;&amp;#160;&lt;/td&gt;
    &lt;td align="right" valign="bottom" width="10%"&gt;
        45,779,903
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    &lt;td width="5%"&gt;&amp;#160;&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"&gt;Effect on
dilutive securities:&lt;/td&gt;
    &lt;td align="left" bgcolor="#e6efff" valign="bottom"
width="1%"&gt;&amp;#160;&lt;/td&gt;
    &lt;td align="right" bgcolor="#e6efff" valign="bottom"
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kl5-20171231

-	
Diluted weighted average number of common shares outstanding	

kl5-20171231

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(0.11
</td>
<td align="left" valign="bottom" width="2%"&#160;)</td>
<td align="left" valign="bottom" width="1%"&#160;</td>
<td align="right" valign="bottom" width="10%"&#160;
(0.05
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(0.05
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(0.05
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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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kl5-20171231

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EMPLOYEE BENEFITS
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Total employee benefit expenses, including salary and wages, management compensation, share-based expense and benefits for the year ended December 31, 2017 amounted to \$3,448,877
(2016 - \$3,800,497
; 2015 - \$4,525,853).
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kl5-20171231

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SEGMENTED INFORMATION

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The Company operates in two business segments with operations and long-term assets in the United States. The two business segments include the design, production and distribution of various proprietary pressure relief valves, and active suspension control system for off road vehicles. At December 31, 2017, long-term assets of \$1,044,771

(2016 - \$247,547) relates to the active suspension control system segment and the remaining balance relates to pressure relief valves segment. During the years ended December 31, 2017, 2016 and 2015 there was no revenue related to the active suspension control system.

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kl5-20171231

SUBSEQUENT EVENTS

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Subsequent to the year-end, the Company paid \$25,000

and issued

250,000

shares to G&J Technologies for the third milestone payment of the G&J technology development agreement that was accrued at December 31, 2017 (Note 8).

</p></ifrs-full:DisclosureOfEventsAfterReportingPeriodExplanatory>

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