SECURITIES AND EXCHANGE COMMISSION

FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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SusGlobal Energy Corp. CIK:**1652539**| IRS No.: **000000000** | State of Incorp.:**DE** | Fiscal Year End: **1231** Type: **10-Q** | Act: **34** | File No.: **000-56024** | Film No.: **21949411** SIC: **4953** Refuse systems	Mailing Address *200 DAVENPORT ROAD* *TORONTO A6 M5R 1J2*	Business Address *200 DAVENPORT ROAD* *TORONTO A6 M5R 1J2* *4162238500*

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 10-Q

(Mark One)

[X] QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended **March 31, 2021**
or
[ ] TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from ________________to ________________
Commission file number **000-56024**

SUSGLOBAL ENERGY CORP.

(Exact name of registrant as specified in its charter)

Delaware	**38-4039116**
(State or other jurisdiction of incorporation or organization)	(I. R. S. Employer Identification No.)
200 Davenport Road **Toronto, ON**	**M5R 1J2**
(Address of principal executive offices)	(Zip Code)

416-223-8500
(Registrant's telephone number, including area code)
Not applicable
(Former name, former address and former fiscal year, if changed since last report)

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
N/A	N/A	N/A

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes [X] No [ ]

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Yes [X]   No [   ]

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer [   ]   Accelerated filer [   ]
Non-accelerated filer   [X]   Smaller reporting company [X]
Emerging growth company [X]

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided to Section 7(a)(2)(B) of the Securities Act. [X]

Indicate by check mark whether the registrant is a shell company (as defined in rule 12b-2 of the Exchange Act).

Yes [   ]   No [X]

The number of shares of the registrant's common stock outstanding as of May 21, 2021 was 89,584,951 shares.

SusGlobal Energy Corp.
INDEX TO FORM 10-Q
For the Three-Month Periods Ended March 31, 2021 and 2020

SUSGLOBAL ENERGY CORP.
INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2021 and 2020

(Expressed in United States Dollars)
(unaudited)

CONTENTS

SusGlobal Energy Corp.
Interim Condensed Consolidated Balance Sheets
As at March 31, 2021 and December 31, 2020
(Expressed in United States Dollars)
(unaudited)

		March 31, 2021		December 31, 2020
ASSETS				
Current Assets				
Cash	**$**	**166,998**	$	6,457
Trade receivables		**67,781**		182,871
Government remittances receivable		**5,832**		3,746
Other receivable		**52,559**		-
Inventory		**45,923**		24,740
Prepaid expenses and deposits		**442,500**		94,131
Deferred assets (note 6)		**214,704**		215,953
Total Current Assets		**996,297**		527,898
Intangible Assets (note 5)		**193,158**		188,180
Long-lived Assets, net (note 6)		**4,918,626**		5,042,225
Long-Term Assets		**5,111,784**		5,230,405
Total Assets	**$**	**6,108,081**	$	5,758,303
LIABILITIES AND STOCKHOLDERS' DEFICIENCY				
Current Liabilities				
Accounts payable (note 7)	**$**	**1,111,461**	$	1,073,454
Government remittances payable		**259,568**		229,358
Accrued liabilities (notes 7, 9, 11 and 13)		**979,119**		1,206.618
Advance (note 8)		**-**		15,460
Deferred revenue		**2,756**		4,790
Current portion of long-term debt (note 9)		**6,404,823**		6,327,520
Current portion of obligations under capital lease (note 10)		**177,830**		375,140
Convertible promissory notes (note 11)		**479,000**		1,092,100
Loan payable to related party (note 12)		**18,290**		33,772
Total Current Liabilities		**9,432,847**		10,358,212
Long-term debt (note 9)		**79,520**		78,540
Obligations under capital lease (note 10)		**176,427**		-
Deferred tax liability		**83,530**		82,501
Total Long-term Liabilities		**339,477**		161,041
Total Liabilities		**9,772,324**		10,519,253
Stockholders' Deficiency				
Preferred stock, $.0001 par value, 10,000,000 authorized, none issued and outstanding				
Common stock, $.0001 par value, 150,000,000 authorized, 89,184,951 (2020- 82,860,619) shares issued and outstanding (note 13)		**8,920**		8,288
Additional paid-in capital		**10,451,369**		9,045,187
Shares to be issued		**66,000**		8,580
Accumulated deficit		**(13,775,129)**		(13,468,794)
Accumulated other comprehensive loss		**(415,403)**		(354,211)
Stockholders' deficiency		**(3,664,243)**		(4,760,950)
Total Liabilities and Stockholders' Deficiency	**$**	**6,108,081**	$	5,758,303

Going concern (note 2)

Commitments (note 14)

Subsequent events (note 18)

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

SusGlobal Energy Corp.
Interim Condensed Consolidated Statements of Operations and Comprehensive Loss
For the three-month periods ended March 31, 2021 and 2020
(Expressed in United States Dollars)
(unaudited)

	For the three-month periods ended March 31, 2021	March 31, 2020
Revenue	**$ 192,660**	$ 350,197
Cost of Sales		
Opening inventory	**24,740**	5,389
Depreciation	**136,560**	113,109
Direct wages and benefits	**71,059**	76,183
Equipment rental, delivery, fuel and repairs and maintenance	**105,893**	61,302
Utilities	**18,263**	38,277
Outside contractors	**-**	3,573
	356,515	297,833
Less: closing inventory	**(45,923)**	(4,071)
Total cost of sales	**310,592**	293,762
Gross (loss) profit	**(117,932)**	56,435
Operating expenses		
Management compensation-stock- based compensation (notes 7 and 13)	**54,259**	-
Management compensation-fees (note 8)	**90,049**	51,357
Marketing	**45,727**	2,917
Professional fees	**64,402**	81,448
Interest expense and default amounts (notes 7, 9, 10 and 11)	**163,874**	312,291
Office and administration (note 5)	**75,215**	55,685
Rent and occupancy (note 7)	**32,339**	28,297
Insurance	**15,002**	18,179
Filing fees	**18,959**	13,880
Amortization of financing costs	**13,578**	92,538
Directors' compensation (note 7)	**10,664**	(1,420)
Stock-based compensation (note 13)	**8,073**	-
Repairs and maintenance	**13,189**	6,458
Foreign exchange (income) loss	**(12,118)**	150,095
Total operating expenses	**593,212**	811,725
Net loss from operating activities	**(711,144)**	(755,290)
Other income (note 15)	**404,809**	-
Net loss	**(306,335)**	(755,290)
Other comprehensive (loss) income		
Foreign exchange (loss) gain	**(61,192)**	301,639
Comprehensive loss	**$ (367,527)**	$ (453,651)
Net loss per share-basic and diluted	**$ (0.01)**	$ (0.01)
Weighted average number of common shares outstanding- basic and diluted	**86,818,361**	57,441,740

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

SusGlobal Energy Corp.
Interim Condensed Consolidated Statements of Changes in Stockholders' Deficiency
For the three-month periods ended March 31, 2021 and 2020
(Expressed in United States Dollars)
(unaudited)

	Number of Shares	Common Shares	Additional Paid- in Capital	Shares to be Issued	Stock Compensation Reserve	Accumulated Deficit	Accumulated Other Comprehensive Income (Loss)	Stockholders' Deficiency
Balance-December 31, 2020	**82,860,619**	**$ 8,288**	**$ 9,045,187**	**$ 8,580**	**$ -**	**$ (13,468,794)**	**$ (354,211)**	**$ (4,760,950)**
Shares issued for proceeds previously received	**400,000**	**40**	**8,540**	**(8,580)**	**-**	**-**	**-**	**-**
Shares issued to officers	**1,050,000**	**105**	**216,930**	**-**	**-**	**-**	**-**	**217,035**
Shares issued on conversion of related party debt and accounts payable to equity	**1,005,728**	**100**	**285,544**	**-**	**-**	**-**	**-**	**285,644**
Shares issued for conversion of debt to equity	**3,175,124**	**318**	**713,398**	**-**	**-**	**-**	**-**	**713,716**
Shares issued for professional services	**63,000**	**6**	**24,213**	**-**	**-**	**-**	**-**	**24,219**
Shares yet to be issued on issuance of convertible debt	**-**	**-**	**-**	**66,000**	**-**	**-**	**-**	**66,000**
Shares issued on private placement	**630,480**	**63**	**157,557**	**-**	**-**	**-**	**-**	**157,620**
Other comprehensive loss	**-**	**-**	**-**	**-**	**-**	**-**	**(61,192)**	**(61,192)**
Net loss	**-**	**-**	**-**	**-**	**-**	**(306,335)**	**-**	**(306,335)**
Balance-March 31, 2021	**89,184,951**	**$ 8,920**	**$10,451,369**	**$66,000**	**$ -**	**$ (13,775,129)**	**$ (415,403)**	**$ (3,664,243)**
Balance-December 31, 2019	51,784,504	5,180	7,450,091	-	1,000,000	(11,449,497)	(209,792)	(3,204,018)
Shares issued on vesting of 2019 stock award	1,000,000	100	999,900	-	(1,000,000)	-	-	-
Shares issued for conversion of debt to equity	7,717,326	772	75,955	-	-	-	-	76,727
Conversion of debt to equity on shares yet to be issued	-	-	-	7,250	-	-	-	7,250
Other comprehensive income	-	-	-	-	-	-	301,639	301,639
Net loss	-	-	-	-	-	(755,290)	-	(755,290)
Balance-March 31, 2020	60,501,830	$ 6,052	$ 8,525,946	$ 7,250	$ -	$ (12,204,787)	$ 91,847	$ (3,573,692)

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

SusGlobal Energy Corp.
Interim Condensed Consolidated Statements of Cash Flows
For the three-month periods ended March 31, 2021 and 2020
(Expressed in United States Dollars)
(unaudited)

		For the three-month period ended March 31, 2021		For the three-month period ended March 31, 2020
Cash flows from operating activities				
Net loss	**$**	**(306,335)**	$	(755,290)
Adjustments for:				
Depreciation		**137,751**		114,374
Amortization of intangible assets		**979**		551
Non-cash professional fees on conversion of debt		**275**		1,416
Non-cash interest expense on conversion of debt		**(32,444)**		-
Amortization of financing fees		**13,578**		92,538
Stock-based compensation		**62,332**		-
Gain on forgiveness of convertible promissory notes and accrued interest		**(359,460)**		-
Gain on disposal of long-lived assets		**(45,349)**		-
Changes in non-cash working capital:				
Trade receivables		**116,589**		(66,262)
Government remittances receivable		**(2,027)**		3,777
Other receivables		**(52,208)**		5,358
Inventory		**(20,735)**		912
Prepaid expenses and deposits		**(165,959)**		12,179
Deferred assets		**3,916**		-
Accounts payable		**104,781**		78,407
Government remittances payable		**27,166**		38,518
Accrued liabilities		**89,613**		218,222
Deferred revenue		**(2,080)**		8,188
Net cash used in operating activities		**(429,617)**		(247,112)
Cash flows from investing activities				
Purchase of intangible assets		**(3,593)**		(2,574)
Proceeds on disposal of long-lived assets		**47,394**		-
Adjustments (purchase) of long-lived assets		**45,475**		(50,352)
Net cash provided by (used in) investing activities		**89,276**		(52,926)
Cash flows from financing activities				
Repayments of advance		**(15,548)**		(3,147)
Repayment/advance of long-term debt		**(15,217)**		3,686
Repayments of obligations under capital lease		**(25,393)**		(35,856)
Advances and penalties on convertible promissory notes (ii)		**245,000**		103,441
Repayment of convertible promissory notes		**(50,000)**		-
Advances of loans payable to related parties(i)		**206,654**		74,430
Repayment of loans payable to related parties		**(15,798)**		-
Proceeds on private placement		**157,620**		-
Net cash provided by financing activities		**487,318**		142,554
Effect of exchange rate on cash		**13,564**		86,900
Increase (decrease) in cash		**160,541**		(70,584)
Cash and cash equivalents-beginning of period		**6,457**		7,926
Restricted cash-beginning of period		**-**		467,798
Cash and cash equivalents and restricted cash-beginning of period		**6,457**		475,724
Cash and cash equivalents and restricted cash-end of period	**$**	**166,998**	$	405,140

Supplemental Cash Flow Disclosure:				
Interest paid	**$**	**104,705**	$	51,620

(i) Refer to note 11, convertible promissory notes, for the issuance of capital stock on the conversion of debt (ii)Refer to note 12, loan payable to related party, for the issuance of capital stock on the conversion of debt.

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

SusGlobal Energy Corp.
Notes to the Interim Condensed Consolidated Financial Statements
March 31, 2021 and 2020
(Expressed in United States Dollars)
(unaudited)

1. Nature of Business and Basis of Presentation

SusGlobal Energy Corp. ("SusGlobal") was formed by articles of amalgamation on December 3, 2014, in the Province of Ontario, Canada and its executive office is in Toronto, Ontario, Canada. SusGlobal, a company in the start-up stages and Commandcredit Corp. ("Commandcredit"), an inactive Canadian public company, amalgamated to continue business under the name of SusGlobal Energy Corp. On May 23, 2017, SusGlobal filed an Application for Authorization to continue in another Jurisdiction with the Ministry of Government Services in Ontario and a certificate of corporate domestication and certificate of incorporation with the Secretary of State of the State of Delaware under which it changed its jurisdiction of incorporation from Ontario to the State of Delaware (the "Domestication"). In connection with the Domestication each of the currently issued and outstanding common shares were automatically converted on a one-for-one basis into common shares compliant with the laws of the state of Delaware (the "Shares"). As a result of the Domestication, pursuant to Section 388 of the General Corporation Law of the State of Delaware (the "DGCL"), SusGlobal continued its existence under the DGCL as a corporation incorporated in the State of Delaware. The business, assets and liabilities of SusGlobal and its subsidiaries on a consolidated basis, as well as its principal location and fiscal year, were the same immediately after the Domestication as they were immediately prior to the Domestication. SusGlobal filed a Registration Statement on Form S-4 to register the Shares and this registration statement was declared effective by the Securities and Exchange Commission on May 23, 2017.

On December 11, 2018, the Company began trading on the OTCQB venture market exchange, under the ticker symbol SNRG.

SusGlobal is a renewables company focused on acquiring, developing and monetizing a global portfolio of proprietary technologies in the waste to energy and regenerative products application.

These interim condensed consolidated financial statements of SusGlobal and its wholly-owned subsidiaries, SusGlobal Energy Canada Corp. (“SECC”), SusGlobal Energy Canada I Ltd. ("SGECI"), SusGlobal Energy Belleville Ltd. ("SGEBL") and 1684567 Ontario Inc. ("1684567") (together, the "Company"), have been prepared following generally accepted accounting principles in the United States ("US GAAP") for interim financial information and the Securities Exchange Commission ("SEC") instructions to Form 10-Q and Article 8 of SEC Regulation S-X, and are expressed in United States Dollars. The Company's functional currency is the Canadian Dollar ("C$"). In the opinion of management, all adjustments necessary for a fair presentation have been included.

2. Going Concern

The interim condensed consolidated financial statements have been prepared in accordance with US GAAP, which assumes that the Company will be able to meet its obligations and continue its operations for the next twelve months.

The Company incurred a net loss of $306,335 (2020-$755,290) for the three months ended March 31, 2021 and as at that date had a working capital deficit of $8,436,550 (December 31, 2020-$9,830,314) and an accumulated deficit of $13,775,129 (December 31, 2020-$13,468,794) and expects to incur further losses in the development of its business.

2. Going Concern, (continued)

On February 18, 2021, PACE and the Company reached a new agreement to repay all amounts owing to PACE on or before July 30, 2021. Management continues discussions with equity investors and a Canadian chartered bank to re-finance its remaining obligations to PACE and repay other creditors.

These factors cast substantial doubt as to the Company's ability to continue as a going concern, which is dependent upon its ability to obtain the necessary financing to further the development of its business, satisfy its obligations to PACE and its other creditors, whose debts are also in default, and upon achieving profitable operations. There is no assurance of funding being available or available on acceptable terms. Realization values may be substantially different from carrying values as shown.

Beginning in March 2020 the Governments of Canada and Ontario, as well as foreign governments, instituted emergency measures as a result of the novel strain of coronavirus ("COVID-19"). The virus has had a major impact on Canadian and international securities and currency markets and consumer activity which may impact the Company's financial position, its results of operations and its cash flows significantly. The situation is constantly evolving, however, so the extent to which the COVID-19 outbreak will impact businesses and the economy is highly uncertain and cannot be predicted. Accordingly, the Company cannot predict the extent to which its financial position, results of operations and cash flows will be affected in the future.

These interim condensed consolidated financial statements do not include any adjustments to reflect the future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result if the Company was unable to continue as a going concern.

3. Significant Accounting Policies

These interim condensed consolidated financial statements do not include all of the information and footnotes required by US GAAP for complete financial statements and should be read in conjunction with the consolidated financial statements of the Company for the years ended December 31, 2020 and 2019 and their accompanying notes.

4. Financial Instruments

The carrying value of cash, trade receivables, other receivables, accounts payable, accrued liabilities and deferred revenue approximated their fair values as of March 31, 2021 and December 31, 2020, due to their short-term nature. The carrying value of the advance, long-term debt, obligations under capital lease, convertible promissory notes and loan payable to related party approximated their fair values due to their market interest rates.

Interest, Credit and Concentration Risk

Interest rate risk is the risk borne by an interest-bearing asset or liability as a result of fluctuations in interest rates. Financial assets and financial liabilities with variable interest rates expose the Company to cash flow interest rate risk.

4. Financial Instruments, (continued)

The Company is exposed to significant interest rate risk on the current portion of its long-term debt and a portion of its convertible promissory notes of $6,583,823 (C$8,279,455) (2020-$6,327,520; C$8,056,430).

Credit risk is the risk of loss associated with a counterparty's inability to perform its payment obligations. As at March 31, 2021, the Company's credit risk is primarily attributable to cash and trade receivables. As at March 31, 2021, 2021, the Company's cash was held with reputable Canadian chartered banks, a credit union and a United States of America bank.

With regards to credit risk with customers, the customers' credit evaluation is reviewed by management and account monitoring procedures are used to minimize the risk of loss. The Company believes that no additional credit risk beyond amounts provided for by the allowance for doubtful accounts are inherent in accounts receivable. As at March 31, 2021, the allowance for doubtful accounts was $nil (C$nil) (December 31, 2020-$nil; C$nil).

As at March 31, 2021, the Company is exposed to concentration risk as it had three customers (December 31, 2020-five customers) representing greater than 5% of total trade receivables and three customers (December 31, 2020-five customers) represented 82% (December 31, 2020-96%) of trade receivables. The Company had certain customers whose revenue individually represented 10% or more of the Company's total revenue. These customers accounted for 82% (39%, 26% and 17%) (March 31, 2020-86%; 27%, 14%, 12%, 12%, 11% and 10%) of total revenue.

Liquidity Risk

Liquidity risk is the risk that the Company is unable to meet its obligations as they fall due. The Company takes steps to ensure it has sufficient working capital and available sources of financing to meet future cash requirements for capital programs and operations. Management is in discussions with a Canadian chartered bank to refinance its obligations to PACE and repay other creditors. Refer also to going concern, note 2.

The Company actively monitors its liquidity to ensure that its cash flows and working capital are adequate to support its financial obligations and the Company's capital programs. In order to continue operations, the Company will need to raise capital, repay PACE for all of its outstanding obligations by July 30, 2021 and complete the refinancing of its real property and organic waste processing and composting facility. There is no assurance of funding being available or available on acceptable terms. Realization values may be substantially different from carrying values as shown. Refer also to going concern, note 2.

Currency Risk

Although the Company's functional currency is the C$, the Company realizes a portion of its expenses in United States Dollars ("$"). Consequently, certain assets and liabilities are exposed to foreign currency fluctuations. As at March 31, 2021, $61,849 (December 31, 2020-$527,847, net monetary liabilities) of the Company's net monetary assets were denominated in $. The Company has not entered into any hedging transactions to reduce the exposure to currency risk.

5. Intangible Assets

	March 31, 2021	December 31, 2020
Customer lists-limited life-C$12,524) (net of accumulated amortization of $7,298) (C$12,798) (2020-$10,809 (C$13,763) (net of accumulated amortization of $9,078 (C$11,559))	**$ 9,959**	$ 10,809
Trademarks-indefinite life-C$47,682	**37,916**	33,878
Environmental compliance approvals-indefinite life- C$182,700	**145,283**	143,493
	$ 193,158	$ 188,180

For the three-month period ended March 31, 2021, the Company incurred fees in connection with various trademarks in the United States and Canada, in the amount $3,616 (C$4,547) (December 31, 2020-$21,723; C$27,658).

On September 15, 2017, the Company acquired the environmental compliance approvals, having an indefinite life, on the purchase of certain assets from BDO Canada Limited ("BDO") under an asset purchase agreement (the "APA").

Effective May 24, 2019, the Company acquired customer lists of $22,608 (C$30,400) relating to certain municipal contracts. These customer lists are being amortized over terms ranging from forty-five to sixty-six months. During the three -month period ended March 31, 2021, amortization of $979 (C$1,239) (2020-$506; $C680), disclosed under office and administration in the statements of operations and comprehensive loss and under amortization of intangible assets in the statements of cash flows.

6. Long-lived Assets, net

		March 31, 2021		December 31, 2020
	Cost	**Accumulated depreciation**	**Net book value**	Net book value
Land	**$ 1,676,282**	**$ -**	**$ 1,676,282**	$ 1,655,623
Composting buildings	**2,411,141**	**503,964**	**1,907,177**	1,965,959
Gore cover system	**1,119,659**	**369,777**	**749,882**	771,622
Driveway and paving	**368,576**	**104,430**	**264,146**	268,171
Machinery and equipment	**180,172**	**89,414**	**90,758**	99,227
Equipment under capital lease	**740,331**	**520,278**	**220,053**	269,116
Office trailer	**9,542**	**8,712**	**830**	1,527
Vacuum trailer	**5,964**	**3,131**	**2,833**	3,240
Computer equipment	**7,029**	**6,909**	**120**	385
Automotive equipment	**9,168**	**5,043**	**4,125**	4,754
Signage	**4,250**	**1,830**	**2,420**	2,601
	$ 6,532,114	**$ 1,613,488**	**$ 4,918,626**	$ 5,042,225

Depreciation is disclosed in cost of sales in the amount of $136,560 (C$172,883) (2020-$113,109; C$151,966) and in office and administration in the amount of $1,191 (C$1,508) (2020-$1,267; C$1,702), in the interim condensed consolidated statements of operations and comprehensive loss.

In addition, under deferred assets in the interim condensed consolidated balance sheets is an accrual in the amount of $214,704 ($C270,000) (December 31, 2020-$215,953; C$274,959), for certain long-lived assets not received by March 31, 2021.

7. Related Party Transactions

For three-month period ended March 31, 2021, the Company incurred $71,091 (C$90,000) (2020-$33,494; C$45,000), in management fees expense with Travellers International Inc. ("Travellers"), an Ontario company controlled by a director and the president and chief executive officer (the "CEO"); and $18,958 (C$24,000) (2020-$17,863; C$24,000) in management fees expense with the Company's chief financial officer (the "CFO"). As at March 31, 2021, unpaid remuneration and unpaid expenses in the amount of $388,948 (C$489,120) (December 31, 2020-$396,160; C$504,405) is included in accounts payable in the interim condensed consolidated balance sheets. This balance includes amounts owing to the former chief executive officer in the amount of $314,502 (C$395,500).

In addition, during the three-month period ended March 31, 2021, the Company incurred interest expense of $nil (C$nil) (2020-$441; C$592), on outstanding loans from Travellers.

For the three-month period ended March 31, 2021, the Company incurred $21,165 (C$26,795) (2020-$17,523; C$23,543) in rent expense paid under a lease agreement with Haute Inc. ("Haute"), an Ontario company controlled by the CEO.

For those independent directors providing their services throughout 2021, the Company accrued directors' compensation to each director in the amount of $4,937 (C$6,250), in total, $9,874 (C$12,500) (2020-($2,164)). Also included in directors' compensation for the three-month period ended March 31, 2021, is the audit committee chairman's fees, in the amount of $790 (C$1,000) (2020-$744; C$1,000). As at March 31, 2021, outstanding directors' compensation of $24,991 (C$31,427) (December 31, 2020-$2,663; C$3,390) is included in accounts payable and $28,714 (C$36,109) (December 31, 2020-$37,244; C$47,421) is included in accrued liabilities, in the interim condensed consolidated balance sheets.

Furthermore, for the three-month period ended March 31, 2021, the Company recognized management stock-based compensation expense of $54,259, on the common stock issued to the CEO and the CFO, 1,000,000 and 50,000 common stock, respectively, on commencement of their new executive consulting agreements, effective January 1, 2021. The total stock-based compensation on the issuance of the common stock totaled $217,035. The portion to be expensed for the balance of the year, $162,776 is included in prepaid expenses and deposits in the interim condensed consolidated balance sheets.

8. Advance

On August 4, 2020, the Company received an advance in the amount of $82,992 (C$110,700) from a private lender. The advance was repayable weekly at an amount of $4,881 (C$6,138). The amount was paid in full on January 26, 2021. For the three-month period ended March 31, 2021, the Company incurred interest charges of $697 (C$883) (2020-$nil; C$nil).

9. Long-Term Debt

	Credit Facility (a)	**Credit Facility** (b)	**Corporate Term Loan** (c)	**Mortgage Payable** (d)	**Canada Emergency Business Account** (e)	**March 31, 2021 Total**	December 31, 2020 Total
Long-Term Debt	**$ 771,593**	**$ 431,478**	**$ 2,614,803**	**$ 2,586,949**	**$ 79,520**	**$ 6,484,343**	$ 6,406,060
Current portion	**(771,593)**	**(431,478)**	**(2,614,803)**	**(2,586,949)**	**-**	**$ (6,404,823)**	(6,327,520)
Long-term portion	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,520**	**$ 79,520**	$ 78,540

9. Long-Term Debt, (continued)

On February 18, 2021, PACE and the Company reached a new agreement to repay all amounts owing to PACE on or before July 30, 2021. Management continues discussions with equity investors and a Canadian chartered bank to re-finance its remaining obligations to PACE and repay other creditors. In addition, the letter of credit the Company has with PACE in favor of the Ministry of the Environment, Conservation and Parks (the "MECP"), was renewed and will remain in effect to September 30, 2021, unless terminated by PACE. On April 3, 2020, the shares previously pledged as security to PACE, were released and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises.

Refer also to going concern, note 2.

The remaining PACE long-term debt was initially payable as noted below:

(a) The credit facility bears interest at the PACE base rate of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $6,969 (C$8,764) and matures on September 2, 2022. The first and only advance on the credit facility on February 2, 2017, in the amount of $1,272,320 (C$1,600,000), is secured by a business loan general security agreement, a $1,272,320 (C$1,600,000) personal guarantee from the CEO and a charge against the Haute leased premises. Also pledged as security are the shares of the wholly-owned subsidiaries, and a limited recourse guarantee against each of these parties. As noted above, the pledged shares were delivered by PACE and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises. The credit facility is fully open for prepayment at any time without notice or bonus.

(b) The credit facility advanced on June 15, 2017, in the amount of $477,120 (C$600,000), bears interest at the PACE base of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $3,897 (C$4,901), and matures on September 2, 2022. The credit facility is secured by a variable rate business loan agreement on the same terms, conditions and security as noted above.

(c) The corporate term loan advanced on September 13, 2017, in the amount of $2,961,442 (C$3,724,147), bears interest at PACE base rate of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $23,626 (C$29,711), and matures September 13, 2022. The corporate term loan is secured by a business loan general security agreement representing a floating charge over the assets and undertakings of the Company, a first priority charge under a registered debenture and a lien registered under the Personal Property Security Act in the amount of $3,181,578 (C$4,000,978) against the assets including inventory, accounts receivable and equipment. The corporate term loan also included an assignment of existing contracts included in the asset purchase agreement.

For the three-month period ended March 31, 2021, $77,265 (C$97,816) (2020-$76,749; C$103,116) in interest was incurred on the PACE long-term debt. As at March 31, 2021 $42,686 (C$53,680) (December 31, 2020-$18,319; C$23,325) in accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets.

(d) The Company obtained a 1st. mortgage provided by private lenders to finance the acquisition of the shares of 1684567 and to provide funds for additional financing needs, received in three tranches totaling $2,624,160 (C$3,300,000) (December 31, 2020-$2,591,820; C$3,300,000). The 1st. mortgage is repayable interest only on a monthly basis at an annual rate of the higher of the Royal Bank of Canada's prime rate plus 6.05% per annum (currently 8.50%) and 10% per annum with a maturity date of December 1, 2021. The mortgage payable is secured by the shares held of 1684567, a first mortgage on the land described in note 6, long-lived assets, in the interim condensed consolidated balance sheets with a carrying value of $1,676,282 (C$2,108,000) and a general assignment of rents. Financing fees on the mortgage totaled $179,478 (C$225,702). As at March 31, 2021 $42,418 (C$53,342) (December 31, 2020-$36,215; C$46,110) of accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets. In addition, as at March 31, 2021 there is $37,211 (C$46,794) (December 31, 2020-$50,253; C$63,984) of unamortized finance fees included in long-term debt in the interim condensed consolidated balance sheets.

9. Long-Term Debt, (continued)

For the three-month period ended March 31, 2021, $62,530 (C$79,162) (2020-$48,380; C$65,000) in interest was incurred on the mortgage payable.

(e) As a result of the COVID-19 virus, the Government of Canada launched the Canada Emergency Business Account (the "CEBA"), a program to ensure that small businesses have access to the capital they need to see them through the current challenges and better position them to quickly return to providing services to their communities and creating employment. The program is administered by Canadian chartered banks and credit unions.

The Company has received a total of $79,520 (C$100,000) under this program, from its Canadian chartered bank.

Under the initial term date of the loans, which is detailed in the CEBA term loan agreements, the amount is due on December 31, 2022 and is interest-free. If the loans are not repaid by December 31, 2022, the Company can make payments, interest only, on a monthly basis at an annual rate of 5%, under the extended term date, beginning January 31, 2023, maturing December 31, 2025.

In addition, if 75% of the loans are repaid by the initial term, December 31, 2022, the Company's Canadian chartered bank will forgive the balance. The CEBA term loan agreements contain a number of positive and negative covenants, for which the Company is not in full compliance.

10. Obligations under Capital Lease

	(a)	(b)	(c)	**March 31, 2021 Total**	December 31, 2020 Total
Obligations under Capital Lease	**$ 53,726**	**$ 61,879**	**$ 238,652**	**$ 354,257**	$ 375,140
Less: current portion	**(53,726)**	**(61,879)**	**(62,225)**	**(177,830)**	(375,140)
Long-term portion	**$ -**	**$ -**	**$ 176,427**	**$ 176,427**	$ -

Refer also to going concern, note 2.

(a) The lease agreement for certain equipment for the Company's organic waste processing and composting facility at a cost of $227,944 (C$286,650), is payable in monthly blended installments of principal and interest of $4,644 (C$5,840), plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of $22,743 (C$28,600), plus applicable harmonized sales taxes on October 31, 2021. The lease agreement bears interest at the rate of 5.982% annually, compounded monthly, due September 30, 2021.

(b) The lease agreement for certain equipment for the Company's organic composting facility at a cost of $196,772 (C$247,450), is payable in monthly blended installments of principal and interest of $4,070 (C$5,118), plus applicable harmonized sales taxes for a period of forty-six months plus the first two monthly blended installments of $7,952 (C$10,000) plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of $ 19,626 (C$24,680) plus applicable harmonized sales taxes on February 27, 2022. The leasing agreement bears interest at the rate of 6.15% annually, compounded monthly, due January 27, 2022.

(c) The lease agreement for certain equipment for the Company's organic waste processing and composting facility at a cost of $309,850 (C$389,650), is payable in monthly blended installments of principal and interest of $5,449 (C$6,852), plus applicable harmonized sales taxes for a period of fifty-nine months plus an initial deposit of $15,467 (C$19,450) plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of a nominal amount of $80 (C$100) plus applicable harmonized sales taxes on February 27, 2025. The leasing agreement bears interest at the rate of 3.59% annually, compounded monthly, due February 27, 2025.

The lease liabilities are secured by the equipment under capital lease as described in note 6.

10. Obligations under Capital Lease, (continued)

Minimum lease payments as per the original terms of the obligations under capital lease are as follows:

In the nine-month period ending December 31, 2021	**$**	**150,440**
In the year ending December 31, 2022		**89,084**
In the year ending December 31, 2023		**65,389**
In the year ending December 31, 2024		**65,389**
In the year ending December 31, 2025		**5,529**
		375,831
Less: imputed interest		**(21,574)**
Total	**$**	**354,257**

For the three-month period ended March 31, 2021, $4,093 (C$5,181) (2020-$3,089; C$4,150) in interest was incurred.

11. Convertible Promissory Notes

			March 31, 2021		December 31, 2020
(a)	**Convertible promissory notes-March 7 and March 8, 2019 (net of unamortized financing costs of $nil (2020- $nil))**	**$**	**300,000**	$	491,500
(b)	**Convertible promissory note-May 23, 2019 (net of unamortized financing costs of $nil (2020-$nil))**		**-**		242,000
(c)	**Convertible promissory note-July 19, 2019 (net of unamortized financing costs of $nil (2020-$nil))**		**-**		187,000
(d)	**Convertible promissory note-October 17, 2019 (net of accumulated financing costs of $nil (2020-$nil)**		**-**		171,600
(e)	**Convertible promissory note-March 31, 2021 (net of unamortized financing costs of $96,000 (2020-$nil)**		**179,000**		-
		$	**479,000**	$	1,092,100

(a) On March 7 and March 8, 2019, the Company entered into two securities purchase agreements (the "March 2019 SPAs") with two investors (the "March 2019 Investors") pursuant to which the Company issued to each March 2019 Investor two 12% unsecured convertible promissory notes comprised of the first notes (the "First Notes") being in the amount of $275,000 each, and the remaining notes in the amount of $275,000 each (the "Back-End Notes," and, together with the First Notes, the "March 2019 Investor Notes") in the aggregate principal amount of $1,100,000, with such principal and the interest thereon convertible into Common Stock at the March 2019 Investors' option. Each First Note contains a $25,000 Original Issue Discount such that the issue price of each First Note was $250,000. The proceeds on the issuance of the First Notes were received from the March 2019 Investors upon the signing of the March 2019 SPAs. The proceeds on the issuance of the Back-End Notes were initially received by the issuance of two offsetting $250,000 secured notes to the Company by the March 2019 Investors (the "Buyer Notes"), provided that prior to conversion of the Back-End Notes, the March 2019 Investors must have paid back the Back-End Notes in cash.

Although the March 2019 SPAs are dated March 7, 2019 and March 8, 2019 (each, a "March 2019 Effective Date"), they became effective upon the receipt in cash of the issue price by the March 2019 Investors. On March 11, 2019, the Company received cash of $456,000, net of transaction-related expenses, for the First Notes from the March 2019 Investors.

On April 24, 2019, the Company received one of the Back-End Notes from the March 2019 Investors in the face value amount of $275,000. The proceeds received by the Company was $228,000, net of $25,000 discount and financing costs. The maturity dates of the March 2019 Investor Notes were March 7, 2020 and March 8, 2020. The March 2019 Investor Notes bear interest at a rate of twelve percent (12%) per annum (the "March 2019 Interest Rate"), which interest shall be paid by the Company to the March 2019 Investors in Common Stock at any time the March 2019 Investors send a notice of conversion to the Company.

11. Convertible Promissory Notes, (continued)

The March 2019 Investors are entitled to, at their option, convert all or any amount of the principal face amount and any accrued but unpaid interest of the March 2019 Investor Notes into Common Stock, at any time, at a conversion price for each share of the Company.

Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Notes) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable March 2019 Effective Date; or (ii) the conversion date.

The Company reserved a minimum of eight (8) times the number of its authorized and unissued Common Stock (the "March 2019 Reserved Amounts"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the March 2019 Investor Notes. Upon full conversion of the March 2019 Investor Notes, any shares remaining in such reserve were cancelled.

Since the March 2019 Investor Notes were not repaid by their March 7, 2020 and March 8, 2020 maturity dates, they were also in default resulting in the outstanding balance (principal plus accrued interest) increasing by 10% and the interest rate on the 2019 March Investor Notes increasing from 12% to 24% annually, effective January 28, 2020.

On December 24, 2020, one of the two March 2019 Investors accepted a payment of $165,000 representing payment in full of all obligations due and owing under their March 2019 Investor Note. This resulted in a gain on forgiveness of debt of $119,983, including accrued interest of $68,085, in 2020.

On January 19, 2021, the remaining March 2019 Investor and the Company reached an agreement for payment in full of all obligations due and owing under its March 2019 Investor Notes by payments totaling $550,000, $50,000 paid on January 20, 2021, $200,000 on or before March 1, 2021, which was converted to 1,075,124 common shares on March 11, 2021 and $300,000 on or before March 31, 2021. The payment due on or before March 31, 2021 was extended to April 29, 2021. As of May 21, 2021, this amount has not been paid. This March 2019 Investor converted a total of $135,000 of one of his March 2019 Investor Notes for 1,075,124 common shares as noted above, including accrued interest of $32,444 (December 31, 2020-$91,802). The balance of the convertible promissory note was forgiven by the March 2019 Investor resulting in a forgiveness of debt of $135,641, including accrued interest of $129,141, disclosed under other income in the interim condensed consolidated financial statements.

(b) On May 23, 2019, the Company entered into a securities purchase agreement (the "May 2019 SPA") with one investor (the "May 2019 Investor") pursuant to which the Company issued to the May 2019 Investor one 12% unsecured convertible promissory note (the "May 2019 Investor Note") in the principal amount of $250,000. On this date, the Company received proceeds of $204,250, net of transaction related expenses of $45,750.

The maturity date of the May 2019 Investor Note was May 23, 2020. The May 2019 Investor Note bears interest at a rate of twelve percent (12%) per annum (the "May 2019 Interest Rate"), which interest shall be paid by the Company to the May 2019 Investor in Common Stock at any time the May 2019 Investor sends a notice of conversion to the Company. The May 2019 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the May 2019 Investor Note into Common Stock, at any time, at a conversion price for each share of Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Note) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable May 2019 Effective Date; or (ii) the conversion date.

The Company initially reserved 10,937,000 of its authorized and unissued Common Stock (the "May 2019 Reserved Amount"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the May 2019 Investor Note. Upon full conversion of the May 2019 Investor note, any shares remaining in such reserve were cancelled.

11. Convertible Promissory Notes, (continued)

As a result of the January 2019 Investor Notes and the March 2019 Investor Notes not having been repaid by their respective due dates, these defaults resulted in the interest rate on the May 2019 Investor Note increasing from 12% to 24% annually, effective January 28, 2020 and the principal balance of the May 2019 Investor Note increasing by 10% on May 23, 2020.

During the three-month period ended March 31, 2021, the May 2019 Investor converted a total of $nil (December 31, 2020-$15,000) of his May 2019 Note. And, on January 21, 2021, the May 2019 Investor converted the remaining balance of his May 2019 Investor Note for 846,154 common shares of the company. This satisfies in full all obligations due and owing under the May 2019 Investor Note. This resulted in a gain on forgiveness of debt of $95,346, including accrued interest of $73,346, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss.

(c) On July 19, 2019, the Company entered into a securities purchase agreement (the "July 2019 SPA") with one investor (the "July 2019 Investor") pursuant to which the Company issued to the July 2019 Investor one 12% unsecured convertible promissory note (the "July 2019 Investor Note") in the principal amount of $170,000. On this date, the Company received proceeds of $138,225, net of transaction related expenses of $31,775.

The maturity date of the July 2019 Investor Note was July 19, 2020. The July 2019 Investor Note bears interest at a rate of twelve percent (12%) per annum (the "July 2019 Interest Rate"), which interest shall be paid by the Company to the July 2019 Investor in Common Stock at any time the July 2019 Investor sends a notice of conversion to the Company. The July 2019 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the July 2019 Investor Note into Common Stock, at any time, at a conversion price for each share of Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Note) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable July 2019 Effective Date; or (ii) the conversion date.

The Company initially reserved 5,604,000 of its authorized and unissued Common Stock (the "July 2019 Reserved Amount"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the July 2019 Investor Note. Upon full conversion of the July 2019 Investor Note, any shares remaining in such reserve were cancelled.

As a result of the January 2019 Investor Notes, the March 2019 Investor Notes and the May 2019 Investor Note not having been repaid by their respective due dates, these defaults resulted in the interest rate on the July 2019 Investor Note increasing from 12% to 24% annually, effective January 28, 2020 and the principal balance of the July 2019 Investor Note increasing by 10% on July 19, 2020.

On January 21, 2021, the July 2019 Investor converted the remaining balance of his July 2019 Investor Note for 653,846 common shares of the company. This satisfies in full all obligations due and owing under the July 2019 Investor Note. This resulted in a gain on forgiveness of debt of $69,882, including accrued interest of $52,882, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss

(d) On October 17, 2019, the Company entered into a securities purchase agreement (the "October 2019 SPA") with one investor (the "October 2019 Investor") pursuant to which the Company issued to the October 2019 Investor one 12% unsecured convertible promissory note (the "October 2019 Investor Note") in the principal amount of $156,000. On this date, the Company received proceeds of $129,600, net of transaction related expenses of $26,400.

The maturity date of the October 2019 Investor Note was October 17, 2020. The October 2019 Investor Note bears interest at a rate of twelve percent (12%) per annum (the "October 2019 Interest Rate"), which interest shall be paid by the Company to the October 2019 Investor in Common Stock at any time the October 2019 Investor sends a notice of conversion to the Company. The October 2019 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the October 2019 Investor Note into Common Stock, at any time, at a conversion price for each share of Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Note) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable October 2019 Effective Date; or (ii) the conversion date.

11. Convertible Promissory Notes, (continued)

The Company initially reserved 22,153,000 of its authorized and unissued Common Stock (the "October 2019 Reserved Amount"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the October 2019 Investor Note. Upon full conversion of the October 2019 Investor Note, any shares remaining in such reserve were cancelled. As a result of the January 2019 Investor Notes, the March 2019 Investor Notes, the May 2019 Investor Note and the July 2019 Investor Note not having been repaid by their respective due dates, these defaults resulted in the interest rate on the October 2019 Investor Note increasing from 12% to 24% annually, effective January 28, 2020. On January 21, 2021, the October 2019 Investor converted the remaining balance of its October 2019 Investor Note for 600,000 common shares of the company. This satisfies in full all obligations due and owing under the October 2019 Investor Note. This resulted in a gain on forgiveness of debt of $58,591, including accrued interest of $42,991, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss.

(e) On March 31, 2021, the Company entered into a securities purchase agreement (the "March 2021 SPA") with one investor (the "March 2021 Investor") pursuant to which the Company issued to the March 2021 Investor one 10% unsecured convertible promissory note (the "March 2021 Investor Note") in the principal amount of $275,000. On this date, the Company received proceeds of $245,000, net of transaction related expenses of $30,000. In addition, the March 31, 2021 Investor was issued 200,000 common shares immediately subsequent to the issue date, determined to be valued at $66,000, based on the closing trading price at the time.

The maturity date of the March 2021 Investor Note is September 30, 2021. The March 2021 Investor Note bears interest at a rate of ten percent (10%) per annum (the "March 2021 Interest Rate"), which shall be paid by the Company to the March 2021 Investor in Common Stock at any time the March 2021Investor sends a notice of conversion to the Company. The March 2021 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the March 2021 Investor Note into Common Stock, at a conversion price of $0.20 per share. The original terms of the March 31, 2021 Investor Note may be prepaid until 180 days from its issue date at a prepayment premium of 125%.

The original terms of the convertible promissory notes described in paragraphs (a) through (e) above may be prepaid until 180 days from their applicable effective date with the following penalties: (i) if any of the convertible promissory notes are prepaid within sixty (60) days following their applicable effective date, then the prepayment premium shall be 125% of the face amount plus any accrued interest; (ii) if any of the convertible promissory notes are prepaid during the period beginning on the date which is sixty-one (61) days following their applicable effective date, and ending on the date which is ninety (90) days following their applicable effective date, then the prepayment premium shall be 135% of the face amount plus any accrued interest; (iii) if any of the convertible promissory notes are prepaid during the period beginning on the date which is ninety-one (91) days following their applicable effective date, and ending on the date which is one hundred eighty (180) days following their applicable effective date, then the prepayment premium shall be 145% of the face amount plus any accrued interest. Such prepayment redemptions must be closed and funded within three days of giving notice of prepayment or the right to prepay shall be forfeited.

Pursuant to the terms of the security purchase agreements for the convertible promissory notes described above, for so long as the noted investors own any shares of Common Stock issued upon the conversion of the applicable investor notes, the Company has covenanted to secure and maintain the listing of such shares of Common Stock. The Company is also subject to certain customary negative covenants under the investor notes and the security purchase agreements, including but not limited to the requirement to maintain its corporate existence and assets, require registration of or stockholder approval for the investor notes or the Common Stock upon the conversion of the applicable investor notes.

11. Convertible Promissory Notes, (continued)

The convertible promissory notes described above contain certain representations, warranties, covenants and events of default including if the Company is delinquent in its periodic report filings with the Securities and Exchange Commission which would increase the amount of the principal and interest rates under the convertible promissory notes in the event of such defaults. In the event of a default, at the option of the applicable investor and in their sole discretion, the applicable investor may consider any of their convertible promissory notes immediately due and payable.

For the three-month period ended March 31, 2021, the Company recorded interest of $14,756 (2020-$183,482, interest and default amounts). As at March 31, 2021, $nil (December 31, 2020-$316,048) of accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets. In addition, during the three-month period ended March 31, 2021, $32,444 (2020-$5,311) of accrued interest was converted.

Refer also to going concern, note 2.

12. Loan Payable to Related Party

	March 31, 2021	December 31, 2020
Director	**$ 18,290**	$ 33,772

The balance owing to director, is unsecured, non-interest bearing and due on demand.

During the three-month period ended March 31, 2021, the director's company, Travellers, converted a total of $205,321 (C$261,620) (December 31, 2020-$nil; C$nil) of loans provided during the period and $80,323 (C$101,700) of accounts payable owing to Travellers for 1,005,728 common shares.

13. Capital Stock

As at March 31, 2021, the Company had 150,000,000 common shares authorized with a par value of $.0001 per share and 89,184,951 (2020-82,860,619) common shares issued and outstanding.

For the three-month period ended March 31, 2021, the Company issued 3,175,124 common shares on the conversion of convertible promissory notes, in the amount of $713,716, including accrued interest and related costs of $32,716. The share conversion prices ranged from $0.156 to $0.26 per share. The Company also issued 1,005,728 common shares on the conversion of loans payable and accounts payable to related party (Travellers), in the amount of $285,644 (C$363,320).

In addition, the Company raised $157,620 (C$200,000) on a private place for 630,480 common shares at an issue price of $0.25 per share. Further, 63,000 common shares of the Company were issued for professional services valued at $24,219, based on the closing trading prices on issuance, disclosed as stock-based compensation in the interim condensed consolidated statements of operations and comprehensive loss.

13. Capital Stock, (continued)

On March 31, 2021, the Company issued a convertible promissory note to an investor, the March 2021 Investor, and issued, subsequent to March 31, 2021, 200,000 common shares, representing financing fees valued at $66,000, based on the closing trading price on issuance, disclosed under note 11(e), convertible promissory notes.

On January 4, 2021, the Company issued 1,000,000 common shares to the CEO and 50,000 common shares to the CFO in connection with their executive consulting agreements, valued at $217,035, based on the closing trading price on issuance. Included under management stock-based compensation in the interim condensed consolidated statements of operations and comprehensive loss, is an amount of $54,259, representing that portion of the stock-based compensation for the period. Also, on January 4, 2021, the Company issued 400,000 common shares on proceeds previously received on a conversion of debt in December 2020.

During the year ended December 31, 2020, the convertible promissory note holders converted a total of $181,058 of their convertible notes, including accrued interest and related costs of $20,910 for 27,118,109 common shares. The share conversion prices ranged from $0.0036 to $0.0176 per share. On December 31, 2020, the Company issued 287,984 (2019-80,000 common shares) in the amount $60,670 to certain independent directors for their 2019 and 2020 services. In addition, the Company issued a total of 15,000 common shares to employees in the amount of $2,550 and 3,184,992 common shares on the conversion of loans payable to related party.

The Company canceled the 529,970 shares previously held by BDO Canada Limited, whose shares were returned to the Company on April 1, 2020, in the amount of $7,036. Further, on January 10, 2020, the CEO's remaining RSUs were exchanged into 1,000,000 common shares of the Company. In addition, on December 21, 2020, the Company received a notice of conversion from one of the January 2019 Investors in the amount of $7,830 plus legal fees of $750. The 400,000 common shares on this conversion were issued on January 4, 2021, as noted above.

14. Commitments

a) Effective January 1, 2021, new executive consulting agreements were finalized for the services of the CEO and the CFO, for two years and one year, respectively. The CEO's monthly fee is $23,856 (C$30,000) for 2021 and 2022 $31,808 (C$40,000) for 2022 and for the CFO $6,362 (C$8,000). The future minimum commitment under these consulting agreements, is as follows:

For the nine-month period ending December 31, 2021	**$**	**271,962**
For the year ended December 31, 2022		**381,696**
	$	**653,658**

b) The Company has agreed to lease its office premises from Haute on a month-to-month basis, at the monthly rate of $5,566 (C$7,000). The Company is responsible for all expenses and outlays in connection with its occupancy of the leased premises, including, but not limited to utilities, realty taxes and maintenance.

c) The Company was assigned the land lease on the purchase of certain assets of Astoria Organic Matters Ltd., and Astoria Organic Matters Canada LP. The land lease, which comprises 13.88 acres in Roslin, Ontario, Canada, has a term expiring March 31, 2034. The basic monthly rent on the net lease is $2,386 (C$3,000) and is subject to adjustment based on the consumer price index as published by Statistics Canada ("CPI"). To date, no adjustment for CPI has been charged. The Company is also responsible for any property taxes, maintenance, insurance and utilities. In addition, the Company has the right to extend the lease for five further terms of five years each and one further term of five years less one day. As the Company acquired the business of 1684567, the previous landlord, in 2019, there are no future commitments for this lease. The Company is responsible through a special provision of the site plan agreement with the City of Belleville (the "City"), Ontario, Canada, that it is required to fund road maintenance required by the City through to September 30, 2025 at an annual rate of $7,952 (C$10,000). The future minimum commitment is as follows:

14. **Commitments**, (continued)

For the nine-month period ending December 31, 2021	**$**	**7,952**
For the year ending December 31, 2022		**7,952**
For the year ending December 31, 2023		**7,952**
For the year ending December 31, 2024		**7,952**
For the year ending December 31, 2025		**7,952**
	$	**39,760**

d) On February 10, 2021, the Company signed an Agreement of Purchase and Sale (the "APS") for certain assets located in Hamilton, Ontario for $3,578,400 (C$4,500,000), including a vendor take-back mortgage of $1,590,400 (C$2,000,000) at an annual interest rate of 2% maturing two years after closing. A deposit of $159,040 (C$200,000) was paid by the Company on February 10, 2021. The APS was amended on April 8, 2021, to revise the closing date to June 4, 2021, subject to successful completion of the due diligence process and the completion of the Phase II Environmental Site Assessment at a cost of $39,601 (C$49,800), plus applicable harmonized sales taxes, expected on or before May 19, 2021. On May 20, 2021, the Company and the vendor signed a waiver and amending agreement, waiving the due diligence process and revising the closing date to June 16, 2021.

PACE has provided the Company a letter of credit in favor of the MECP in the amount of $220,136 (C$276,831) and, as security, has registered a charge of lease over the premises, located at 704 Phillipston Road, Roslin, Ontario, Canada. The Company is required to provide for environmental remediation and clean-up costs for its organic waste processing and composting facility.

The letter of credit is a requirement of the MECP and is in connection with the financial assurance provided by the Company for it to be in compliance with the MECPs environmental objectives. The MECP regularly evaluates the Company's organic waste processing and composting facility to ensure compliance is adhered to and the letter of credit is subject to change by the MECP. The Company is currently updating its financial assurance with the MECP. As a result of audits conducted by the MECP in December of 2020, the Company has accrued estimated and actual costs for corrective measures as a result of the MECP's audits totaling $630,171 (C$792,469). Of this accrual, $56,544 (C$71,584) has been charged to operations in the current period. The balance of $214,704 (C$270,000) is disclosed as deferred assets. As at March 31, 2021, the MECP has not drawn on the letter of credit. The letter of credit was renewed and will remain in effect to September 30, 2021, unless terminated by PACE.

15. Other Income

		March 31, 2021		March 31, 2020
(a) Gain on forgiveness of convertible promissory notes	$	**359,460**	$	-
(b) Gain on disposal of long-lived assets		**45,349**		-
	$	**404,809**	$	-

(a) On January 19, 2021, the remaining March 2019 Investor and the Company reached an agreement for payment in full of all obligations due and owing under his convertible promissory notes by payments totaling $550,000, $50,000 on January 20, 2021, $200,000 on or before March 1, 2021, which was converted to 1,075,124 common shares on March 11, 2021 and $300,000 on or before March 31, 2021. The payment due on or before March 31, 2021 was extended to April 29, 2021. As of May 21, 2021, this amount has not been paid. This resulted in a gain on forgiveness of the remaining March 2019 Investor Notes, in the amount of $135,641, including accrued interest of $129,141. Refer to note 11(a), convertible promissory notes.

And on January 20, 2021, the May 2019 Investor, the July 2019 Investor and the October 2019 Investor accepted in full 2,100,000 common shares of the Company representing payment in full of all obligations due and owing under their convertible promissory notes. This resulted in a gain on forgiveness of convertible promissory notes of $223,819, including accrued interest of $169,219. Refer to note 11(b) (c) and (d), convertible promissory notes.

15. Other Income, (continued)

(b) On January 8, 2021, the Company disposed of certain long-lived assets for proceeds of $47,394 (C$60,000) and realized a gain on disposal of $45,349 (C$57,411). The long-lived assets were maintained at landfills the Company managed up until early January 2021. Prior to disposal, the long-lived assets were disclosed under machinery and equipment in note 6, long-lived assets, net.

16. Economic Dependence

The Company generated 82% of its revenue from three customers, during the three-month period ended March 31, 2021 (2020-86% from six customers).

17. Legal Proceedings

From time to time, the Company may become involved in litigation relating to claims arising from the ordinary course of business. Management believes that there are currently no claims or actions pending against us, the ultimate disposition of which would have a material adverse effect on our results of operations, financial condition or cash flows.

The Company has a claim against it for unpaid legal fees in the amount $51,880 (C$65,241). The amount is included in accounts payable on the Company's consolidated balance sheets.

On September 24, 2020, the Company filed a statement of claim against the former chief executive officer and his company, LFGC, which was defended and counterclaimed. The Company's claim relates to damages for breach of contract, non-performance of contractual duties, breach of fiduciary duty, misrepresentation and breach of a duty of fidelity in the amount of $795,200 (C$1,000,000).

On October 26, 2020, the Company received a statement of defense and counterclaim from the defendants in response to the Company's statement of claim. The defendants are seeking $408,852 (C$514,150) in special damages and $397,600 (C$500,000) in punitive and exemplary damages. The Company filed its reply and defense to counterclaim on November 13, 2020. The plaintiffs by counterclaim filed their defense to counterclaim on November 23, 2020, denying all claims in the Company's reply and defense to counterclaim. Included in accounts payable on the Company's interim condensed consolidated balance sheets is an amount for unpaid fees to the former chief executive officer in the amount of $314,502 (C$395,500).

18. Subsequent Events

The Company's management has evaluated subsequent events up to the date the interim condensed consolidated financial statements were issued, pursuant to the requirements of ASC 855 and has determined the following to be material subsequent events:

18. Subsequent Events, (continued)

(a) On April 1, 2021, the Company entered into a securities purchase agreement with an investor (the "April 2021 Investor"), in which the Company issued a 10% unsecured convertible promissory note in the aggregate principal amount of $275,000 to the April 2021 Investor, due September 30, 2021, convertible at any time after issuance at a per share price at $0.20. In addition, the April 2021 Investor received 200,000 common shares of the Company on issuance. On April 5, 2021, the Company received $245,000, net of transaction related expenses of $30,000.

(b) On April 7, 2021, the Company paid the final deposit of $35,142 (C$44,193) for the purchase of the truck and hauling trailer and took delivery on April 8, 2021. The balance of the purchase price $159,040 (C$200,000) was financed over forty-eight months at a monthly repayment amount of $3,659 (C$4,601).

(c) On May 7, 2021, the Company received a signed letter of intent for the purchase of the shares of two corporations which own proprietary processes, manufacture liquid organic fertilizers and other products.
The total purchase price will be $15,904,000 (C$20,000,000) consisting of fifty percent in cash and fifty percent in common stock of the Company. The transaction is set to close on August 31, 2021.

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations

Certain statements in this Management's Discussion and Analysis ("MD&A"), other than purely historical information, including estimates, projections, statements relating to our business plans, objectives and expected operating results, and the assumptions upon which those statements are based, are "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995, Section 27A of the Securities Act of 1933 and Section 21E of the Securities Exchange Act of 1934. Forward-looking statements generally can be identified by the use of forward-looking terminology such as "may," "would," "expect," "intend," "could," "estimate," "should," "anticipate," or "believe," and similar expressions. Forward-looking statements are based on current expectations and assumptions that are subject to risks and uncertainties which may cause actual results to differ materially from the forward-looking statements. We undertake no obligation to update or revise publicly any forward-looking statements, whether as a result of new information, future events, or otherwise. Readers should carefully review the risk factors in our Annual Report on Form 10-K for the fiscal year ended December 31, 2020 filed with the Securities and Exchange Commission on April 15, 2021.

The following MD&A is intended to help readers understand the results of our operation and financial condition, and is provided as a supplement to, and should be read in conjunction with, our Interim Unaudited Financial Statements and the accompanying Notes to Interim Unaudited Financial Statements under Part 1, Item 1 of this Quarterly Report on Form 10-Q.

Growth and percentage comparisons made herein generally refer to the three-month period ended March 31, 2021 compared with the three-month period ended March 31, 2020 unless otherwise noted. Unless otherwise indicated or unless the context otherwise requires, all references in this document to "we, "us, "our," the "Company," and similar expressions refer to SusGlobal Energy Corp., and depending on the context, its subsidiaries.

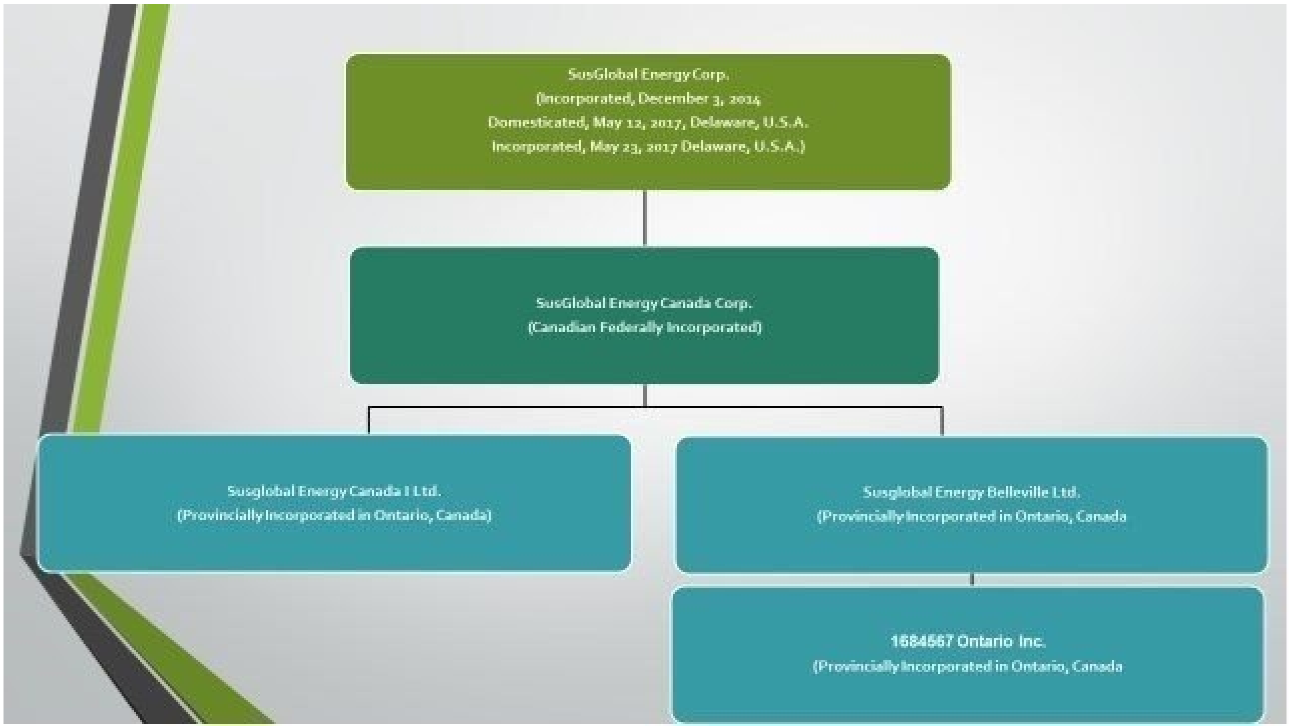
SPECIAL NOTICE ABOUT GOING CONCERN AUDIT OPINION

OUR AUDITOR ISSUED AN OPINION EXPRESSING SUBSTANTIAL DOUBT AS TO OUR ABILITY TO CONTINUE IN BUSINESS AS A GOING CONCERN FOR THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019. YOU SHOULD READ THIS QUARTERLY REPORT ON FORM 10-Q WITH THE "GOING CONCERN" ISSUES IN MIND.

This Management's Discussion and Analysis should be read in conjunction with the unaudited interim condensed consolidated financial statements included in this Quarterly Report on Form 10-Q (the "Financial Statements"). The financial statements have been prepared in accordance with generally accepted accounting policies in the United States ("GAAP"). Except as otherwise disclosed, all dollar figures included therein and in the following management discussion and analysis are quoted in United States dollars.

OVERVIEW

The following organization chart sets forth our wholly-owned subsidiaries:



SusGlobal Energy Corp. ("SusGlobal") was formed by articles of amalgamation on December 3, 2014, in the Province of Ontario, Canada and its executive office is in Toronto, Ontario, Canada. SusGlobal, a company in the start-up stages and Commandcredit Corp. ("Commandcredit"), an inactive Canadian public company, amalgamated to continue business under the name of SusGlobal Energy Corp. On May 23, 2017, SusGlobal filed an Application for Authorization to continue in another Jurisdiction with the Ministry of Government Services in Ontario and a certificate of corporate domestication and certificate of incorporation with the Secretary of State of the State of Delaware under which it changed its jurisdiction of incorporation from Ontario to the State of Delaware (the "Domestication"). In connection with the Domestication each of the currently issued and outstanding common shares were automatically converted on a one-for-one basis into common shares compliant with the laws of the state of Delaware (the "Shares"). As a result of the Domestication, pursuant to Section 388 of the General Corporation Law of the State of Delaware (the "DGCL"), SusGlobal continued its existence under the DGCL as a corporation incorporated in the State of Delaware. The business, assets and liabilities of SusGlobal and its subsidiaries on a consolidated basis, as well as its principal location and fiscal year, were the same immediately after the Domestication as they were immediately prior to the Domestication. SusGlobal filed a Registration Statement on Form S-4 to register the Shares and this registration statement was declared effective by the Securities and Exchange Commission on May 23, 2017.

On December 11, 2018, the Company began trading on the OTCQB venture market exchange, under the ticker symbol SNRG.

When the terms "the Company," "we," "us" or "our" are used in this document, those terms refer to SusGlobal Energy Corp., and its wholly-owned subsidiaries, SusGlobal Energy Canada Corp., SusGlobal Energy Canada I Ltd. and SusGlobal Energy Belleville Ltd.

SusGlobal is a renewables company focused on acquiring, developing and monetizing a global portfolio of proprietary technologies in the waste to energy and regenerative products application.

With the growing amount of organic wastes being produced by society as a whole, a solution for sustainable global management of these wastes must be achieved. SusGlobal through its proprietary technology and processes is equipped and confident to deliver this objective. Management believes renewable energy is the energy of the future. Sources of this type of energy are more evenly distributed over the earth's surface than finite energy sources, making it an attractive alternative to petroleum-based energy. Biomass, one of the renewable resources, is derived from organic material such as forestry, food, plant and animal residuals. SusGlobal can therefore help you turn what many consider waste into precious energy and regenerative products. The portfolio will be comprised of four distinct types of technologies: (a) Process Source Separated Organics ("SSO") in anaerobic digesters to divert from landfills and recover biogas. This biogas can be converted to gaseous fuel for industrial processes, electricity to the grid or cleaned for compressed renewable gas. (b) Increasing the capacity of existing infrastructure (anaerobic digesters) to allow processing of SSO to increase biogas yield. (c) Utilize recycled plastics to produce liquid fuels and (d) process SSO and digestate to produce an organic compost or a pathogen free organic liquid fertilizer. The convertibility of organic material into valuable end products such as biogas, liquid biofuels, organic fertilizers and compost shows the utility of renewables. These products can be converted into electricity, fuels and marketed to agricultural operations that are looking for an increase in crop yields, soil amendment and environmentally-sound practices. This practice also diverts these materials from landfills and reduces Greenhouse Gas Emissions ("GHG") that result from landfilling organic wastes. The Company can provide peace of mind that the full lifecycle of organic material is achieved, global benefits are realized and stewardship for total sustainability is upheld. It is management's objective to grow SusGlobal into a significant sustainable waste to energy and regenerative products provider, as Leaders in The Circular Economy®.

We believe the project and services offered can benefit both the public and private markets. The following includes some of our work managing organic waste streams: Anaerobic Digestion, Dry Digestion, Biogas Production, Wastewater Treatment, In-Vessel Composting, SSO Treatment, Biosolids Heat Treatment, Leachate Management and Composting.

The Company can provide a full range of services for handling organic residuals in a period where innovation and sustainability are paramount. From start to finish we offer in-depth knowledge, a wealth of experience and cutting-edge technology for handling organic waste.

The primary focus of the services SusGlobal provides includes identifying idle or underutilized anaerobic digesters and integrating our technologies with capital investment to optimizing the operation of the existing digesters to reach their full capacity for processing SSO. Our processes not only divert significant organic waste from landfills, but also result in methane avoidance, with significant GHG reductions from waste disposal. The processes also produce renewable energy through the conversion of wastewater biosolids and organic wastes in the same equipment (co-digestion) and valuable end products such as biogas, electricity and organic fertilizer, both dry and liquid, considered Class AA organic fertilizer.

Currently, the primary customers are municipalities in both rural and urban centers throughout southern and central Ontario, Canada. Where necessary, to be in compliance with provincial and local environmental laws and regulations, SusGlobal submits applications to the respective authorities for approval prior to any necessary engineering being carried out.

The Coronavirus Outbreak ("COVID-19") May Adversely Affect Our Business Operations and Financial Condition

In December 2019, COVID-19 was reported. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. Developments in this area continue daily at the local, provincial and national levels. The Company has taking steps, consistent with directions from local, provincial and federal authorities, to mitigate known risks with the health and safety of its employees and customers as its first priority. The outbreak of COVID-19 was declared a national emergency. Many provinces and municipalities in Canada, announced aggressive actions to reduce the spread of COVID-19, including limiting non-essential gatherings of people, ceasing all non-essential travel, ordering certain businesses and government agencies to cease non-essential operations at physical locations and issuing "social or physical distancing" orders, which direct individuals to remain at their places of residence (subject to limited exceptions). COVID-19 poses the risk that we or our employees, contractors, customers, government and third-party payors and others may be prevented from conducting business activities for an indefinite period of time, including due to spread of the disease within these groups or due to shutdowns that have been and may continue to be requested or mandated by governmental authorities.

The Company has acted on the aggressive emergency measures set in place by the provincial government and federal authorities, keeping in mind, firstly, the immediate health and safety of our employees and customers. Employees in the head office, located in Toronto, Ontario, Canada had been working remotely for some time or alternating their office time, ensuring there is no more than one employee present, ensuring they are social distancing and wearing protective face covering within the office and elsewhere outside the office, as per the measures set in place by provincial and local authorities. Employees at the site in Belleville, Ontario, Canada, have also been following the same procedures. The Company has prohibited face to face meetings and all meetings are now and for some time, being held by teleconference.

The Company is fortunate that its operations have not been forced to close as we're considered an essential service. In the early stages of COVID-19, the receipt of organic waste had increased, the likely impact of the requirement for the public to stay in their residences, unless they themselves are employed in an essential business or service. A broad, sustained outbreak of COVID-19 will negatively impact our results and financial condition for the following reasons: (i) a large percentage of our customers are municipalities and their limited operations have resulted in a delay in the collection of outstanding receivables in the early months of COVID-19, impacting our cash flows, including the use of cash (ii) members of the board, management or employee team, some of whom are particularly at-risk for the severe symptoms of COVID-19, or of our small number of other employees, may become ill or have family members who are ill and are absent as a result, or they may elect not to come to work due to the illness affecting others in our office or facility (iii) the outbreak may materially impact our operations for a sustained period of time due to the current travel bans and restrictions, quarantines, social or physical distancing orders and shutdowns.

The occurrence of any of the these noted events and potentially others, could have a material adverse effect on our business, financial condition and results of operations. The COVID-19 outbreak and mitigation measures have had and may continue to have an adverse impact on global economic conditions which could have an adverse effect on our business and financial condition. The extent to which the COVID-19 outbreak impacts our results will depend on future developments that are highly uncertain and cannot be predicted, including new information that may emerge concerning the severity of COVID-19, the variants and the actions to contain its impact.

To date, there has been no material impact on the Company's workforce, operations, financial performance, liquidity, or supply chain as a result of COVID-19. However, the ultimate duration and severity of COVID-19 or its effects on the economy, the capital and credit markets, or the Company's workforce, customers, and suppliers, as well as governmental and regulatory responses, are uncertain.

RECENT BUSINESS DEVELOPMENTS

On May 7, 2021, the Company received a signed letter of intent for the purchase of the shares of two corporations which own proprietary processes, manufacture liquid organic fertilizers and other products.

The total purchase price will be $15,904,000 (C$20,000,000) consisting of fifty percent in cash and fifty percent in common stock of the Company. The transaction is set to close on August 31, 2021.

On April 28, 2021, the Company announced that it had received a (B-) score with scorecard from Circulytics®, launched by The Ellen MacArthur Foundation ("The Foundation"), a charity whose mission is to accelerate the transition to a circular economy.

The Foundation has developed this new digital tool to assess the circular economy performance of companies, which measures enablers within organizations. This measurement assists companies in achieving circular outcomes ("Circulytics" and the method used by Circulytics® being the "Circulytics Method"). The scorecard gives an overview of the company's progress on the journey towards the circular economy, by way of two overarching categories, 'Enablers' and 'Outcomes', as well as eleven themes within these categories, encouraging the company to improve and providing theme level scores to enable the company to prioritize certain activities.

On April 8, 2021, the Company completed the purchase of its new truck and hauling trailer for a total purchase price of $173,622 (C$218,338), plus the applicable harmonized sales taxes and administrative costs. The Company paid deposits of $39,118 (C$49,193) on this purchase and financed the balance over a period of forty-eight months at a monthly principal and interest payment of $3,659 (C$4,601) at an interest rate of 4.95% per annum.

On March 4, 2021, the Company announced it has signed a Capital Market Advisory Agreement (the "Agreement") with Exchange Listing, LLC ("Exchange Listing") to provide advisory services with respect to the Company's initiative to list its shares of Common Stock on the Nasdaq Capital Market.

Exchange Listing provides companies with cost-effective and efficient direct access to one-stop solutions in the strategic planning and implementation of listing on senior exchanges such as NASDAQ or NYSE. Focusing on company-specific structuring to meet listing requirements, Exchange Listing serves as the primary point of contact with the exchange, investment bankers and lawyers throughout the listing process. With extensive experience in investment banking, securities law, corporate governance and business management, Exchange Listing and its strategic partners facilitate its clients' listing and capital markets objectives.

On February 10, 2021, the Company signed an Agreement of Purchase and Sale (the "APS") for certain assets for $3,578,400 (C$4,500,000), including a vendor take-back mortgage of $1,590,400 (C$2,000,000) at an annual interest rate of 2% maturing two years after closing. A deposit of $157,080 (C$200,000) was paid by the Company on February 10, 2021. The APS was amended on April 8, 2021, to revise the closing date to June 4, 2021, subject to successful completion of the due diligence process and the completion of the Phase II Environmental Site Assessment at a cost of $39,601 C$49,800), plus applicable harmonized sales taxes, expected on or before May 19, 2021. On May 20, 2021, the Company and the vendor signed a waiver and amending agreement, waiving the due diligence process and revising the closing date to June 16, 2021.

Purchase of Additional Lands

On November 12, 2020, the Company acquired additional lands described in the Company's Share Purchase Agreement (the "SPA") of 1684567 Ontario Inc. ("1684567"), in May of 2019. The additional lands include a 6.60-acre licensed gravel pit and a 0.20 acre right of way for a purchase price of $166,992 (C$210,000) plus the applicable harmonized sales tax. The Company is now the owner of a 49-acre land parcel at its Belleville, Ontario, Canada, organic waste processing and composting facility. The purchase was funded through an additional advance of $556,640 (C$700,000) on its 1st. mortgage. The funds received, $412,898 (C$519,238), were net of financing fees of $58,626 (C$73,725) and expenses including accrued interest, property taxes and other disbursements of $90,134 (C$114,762). The new first mortgage of $2,624,160 (C$3,300,000) was registered on November 12, 2020. The terms of the new 1st. mortgage are as noted under long-term debt, note 9(d) to the interim condensed consolidated financial statements, including an interest rate at the higher of the Royal Bank of Canada's prime rate plus 7.55% (currently 10% per annum) and 10% per annum, and the principal amount is due December 1, 2021. Management used a portion of the additional advance to satisfy certain obligations with Pace Savings and Credit Union Limited ("PACE").

Business Acquisition

Effective May 24, 2019, the Company purchased all the issued and outstanding shares of 1684567. The transaction closed on May 28, 2019. The purchase consideration consisted of cash from working capital of $121,845 (C$163,836) and cash from a third-party mortgage obtained in the amount of $1,258,273 (C$1,691,910), net of financing fees of $84,894 (C$108,090)). The total purchase price includes the original offer of $1,314,304 (C$1,767,250) and reimbursement of vendor's expenses of $65,814 (C$88,496). The original first mortgage payable on this business acquisition had a principal amount of $1,431,360 (C$1,800,000). The terms of the first mortgage are as noted above. The first mortgage is secured by the shares held of 1684567, the land held having a total carrying value of $1,676,282 (C$2,108,000) and a general assignment of rents. In addition, on December 19, 2019, the Company received an additional advance of $628,320 (C$800,000) from one of the same private lenders and additional private lenders. Financing fees on the additional, advance totaled $34,469 (C$43,887) on the same terms and conditions.

SusGlobal Receives Trademark Registration for LEADERS IN THE CIRCULAR ECONOMY®

After having filed on March 13, 2019, trademark applications in Canada and the United States, on July 16, 2020, the Company announced it had received a Certificate of Registration from the United States Patent and Trademark Office ("USPTO") for the trademark LEADERS IN THE CIRCULAR ECONOMY (the "Mark").

The Mark was registered under Registration Number 6,098,063 on July 7, 2020 on the Supplemental Register. The registration will be in effect for an initial term of ten years, expiring on July 7, 2030, with the option of renewing the registration for successive ten-year terms for the following class:

> treatment and processing of organic waste; organic waste disposal services, namely, destruction and recycling of waste; organic waste management services, namely, converting waste into energy; recycling of organic waste; technical consulting in the field of waste management, namely, consulting in the field of waste treatment; recycling of plastic; recycling, namely, transform biosolids and organic waste into a pathogen free recognized organic fertilizer and compost and regenerative products, namely, biogas, electricity, liquid fertilizer, compost.

Now that the Mark is registered, The Company is permitted to use indicia of registration (e.g. ®, or phrases such as "Reg. U.S. Pat. and T.M. Office").

SusGlobal Receives a Certificate of Registration for the Trademark EARTH's JOURNEY® and the Trademark CARING FOR EARTH'S JOURNEY®

On November 24, 2020, the Company received a Certificate of Registration from the United States Patent and Trademark Office for the trademark **EARTH's JOURNEY®** and trademark **CARING FOR EARTH'S JOURNEY® (the "Marks")**. The Marks were registered under Registration Number 6,197,171 and Registration Number 6,195,955 on November 10, 2020 on the Supplemental Register. The registrations will be in effect for an initial term of ten years, expiring November 10, 2030, with the option of renewing the registrations for successive ten-year terms. Now that the Marks are registered, it is permitted to use indicia of registration (e.g. ®, or phrases such as "Reg U.S. Pat. And T.M. Office").

SusGlobal to Commence Integration of The Ydro Process(R) at Its Belleville Organic Waste Processing and Composting Facility

On May 27, 2020, the Company announced it has agreed to commence The Ydro Process® integration into the existing operations at the Organic Waste Processing and Composting Facility of its wholly owned subsidiary SusGlobal Energy Belleville Ltd. ("SusGlobal Belleville").

TradeWorks Environmental's Ydro Process® is integrated into the existing SusGlobal Belleville operations by applying the Ydro Series® Microorganisms product once during the preparation stage of the batches in the appropriate Gore® system windrows.

The integration of the Ydro Process® is expected to:

Reduce:

- Odors generated from the composting processing, its products (compost), as well as its by-products (i.e. leachate).
- Energy requirements, and the electrical consumption for aeration-heating purposes.

Increase:

- Degradation/decomposition rate and efficiency of the composting process.
- Composting process and reduce the compost processing time.
- Composting performance and efficiency of the system.
- System's composting capacity and composting cycles (over its design limit).
- Compost quality, compost maturity, N:P:K & C:N ratio.
- Composting temperature (naturally, through the biological activity).

Energy Retrofit Program

On January 15, 2020, the Independent Electrical System Operator (the "IESO") pre-approved the Company's Save on Energy Retrofit Program Application (the "Program"). The total cost of the Program was $94,384 ($C118,692). As the Program was successfully completed, the Company, on April 15, 2021, received the hydro grant from the IESO of $46,512 (C$58,491), plus the applicable harmonized sales taxes. The Program was designed to realize a savings of approximately 50% in hydro costs annually, with an overall return on investment estimated at 125%.

Financings

(a) Securities Purchase Agreements

On April 1, 2021, the Company entered into a securities purchase agreement with an investor (the "April 2021 Investor"), in which the Company issued to the investor a 10% unsecured convertible promissory note (the "April 2021 Investor Note") in the aggregate principal amount of $275,000, due September 30, 2021, convertible at any time after issuance at a per share price of $0.20. In addition, the April 2021 Investor received 200,000 common shares of the Company, on issuance of the April 2021 Investor Note. On April 5, 2021, the Company received $245,000, net of transaction related expenses of $30,000.

On March 31, 2021, the Company entered into a securities purchase agreement with an investor (the "March 2021 Investor"), in which the Company issued to the investor a 10% unsecured convertible promissory note (the "March 2021 Investor Note") in the aggregate principal amount of $275,000, due September 30, 2021, convertible at any time after issuance at a per share price of $0.20. In addition, the March 2021 Investor received 200,000 common shares of the Company, on issuance of the March 2021 Investor Note. On March 31, 2021, the Company received $245,000, net of transaction related expenses of $30,000.

On January 20, 2021, the May 2019 Investor, the July 2019 Investor and the October 2019 Investor reached an agreement with the Company and on January 21, 2021 converted the remaining balances of their convertible promissory notes, totaling $546,000 for 2,100,000 common shares of the Company, at a conversion price of $0.26 per share. This satisfies in full all obligations due and owing on their convertible promissory notes. This resulted in a gain on forgiveness of debt of $223,819, including accrued interest of $169,219, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss.

On January 19, 2021, the remaining March 2019 Investor and the Company reached an agreement for payment in full of all obligations due and owing under its March 2019 Investor Notes by payments totaling $550,000, $50,000 paid on January 20, 2021, $200,000 on or before March 1, 2021, which was converted to 1,075,124 common shares on March 11, 2021 and $300,000 on or before March 31, 2021. The payment due on or before March 31, 2021 was extended to April 29, 2021. As of May 21, 2021, this amount has not been paid. As noted, the March 2019 Investor a total of $135,000 of one of his March 2019 Investor Notes, including accrued interest of $32,444 and related expense of $275 into 1,075,124 common shares of the Company, a conversion price of $0.156 per share. The balance of the convertible promissory note was forgiven by the March 2019 Investor resulting in a forgiveness of debt of $135,641, including accrued interest of $129,141, disclosed under other income in the interim condensed consolidated financial statements.

(b) Pace Savings & Credit Union Limited ("PACE")

On February 18, 2021, PACE and the Company reached a new agreement to repay all amounts owing to PACE on or before July 30, 2021. Management continues discussions with equity investors and a Canadian chartered bank to re-finance its remaining obligations to PACE and repay other creditors. In addition, the letter of credit the Company has with PACE in favor of the Ministry of the Environment, Conservation and Parks (the "MECP"), was renewed and will remain in effect to September 30, 2021, unless terminated by PACE. On April 3, 2020, the shares previously pledged as security to PACE, were released and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises.

The remaining PACE long-term debt was initially payable as noted below:

(i) The credit facility bears interest at the PACE base rate of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $6,969 (C$8,764) and matures on September 2, 2022. The first and only advance on the credit facility on February 2, 2017, in the amount of $1,272,320 (C$1,600,000), is secured by a business loan general security agreement, a $1,272,320 (C$1,600,000) personal guarantee from the CEO and a charge against the Haute leased premises. Also pledged as security are the shares of the wholly-owned subsidiaries, and a limited recourse guarantee against each of these parties. As noted above, the pledged shares were delivered by PACE and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises. The credit facility is fully open for prepayment at any time without notice or bonus.

(ii) The credit facility advanced on June 15, 2017, in the amount of $477,120 (C$600,000), bears interest at the PACE base of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $3,897 (C$4,901), and matures on September 2, 2022. The credit facility is secured by a variable rate business loan agreement on the same terms, conditions and security as noted above.

(iii) The corporate term loan advanced on September 13, 2017, in the amount of $2,961,442 (C$3,724,147), bears interest at PACE base rate of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $23,626 (C$29,711), and matures September 13, 2022. The corporate term loan is secured by a business loan general security agreement representing a floating charge over the assets and undertakings of the Company, a first priority charge under a registered debenture and a lien registered under the Personal Property Security Act in the amount of $3,181,578 (C$4,000,978) against the assets including inventory, accounts receivable and equipment. The corporate term loan also included an assignment of existing contracts included in the asset purchase agreement.

For the three-month period ended March 31, 2021, $77,265 (C$97,816) (2020-$76,749; C$103,116), in interest was incurred on the PACE long-term debt. As at March 31, 2021 $42,686 (C$$53,680) (December 31, 2020-$18,319; C$23,325) in accrued interest is included in accrued liabilities.

(c) Other Financings

(i) The Company obtained a 1st. mortgage provided by private lenders to finance the acquisition of the shares of 1684567 and to provide funds for additional financing needs, received in three tranches totaling $2,624,160 (C$3,300,000) (December 31, 2020-$2,591,820; C$3,300,000). The 1st. mortgage is repayable interest only on a monthly basis at an annual rate of the higher of the Royal Bank of Canada's prime rate plus 6.05% per annum (currently 8.50%) and 10% per annum with a maturity date of December 1, 2021. The mortgage payable is secured by the shares held of 1684567, a first mortgage on the land described in note 6, long-lived assets, in the interim condensed consolidated balance sheets with a carrying value of $1,676,282 (C$2,108,000) and a general assignment of rents. Financing fees on the mortgage totaled $179,478 (C$225,702). As at March 31, 2021 $42,418 (C$53,342) (December 31, 2020-$36,215; C$46,110) of accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets. In addition, as at March 31, 2021 there is $37,211 (C$46,794) (December 31, 2020-$50,253; C$63,984) of unamortized finance fees included in long-term debt in the interim condensed consolidated balance sheets.

For the three-month period ended March 31, 2021, $62,530 (C$79,162) (2020-$48,380; C$65,000) in interest was incurred on the mortgage payable.

(ii) As a result of COVID-19, the Government of Canada launched the Canada Emergency Business Account (the "CEBA"), a program to ensure that small businesses have access to the capital they need to see them through the current challenges and better position them to quickly return to providing services to their communities and creating employment. The program is administered by Canadian chartered banks and credit unions.

The Company has received a total of $79,520 (C$100,000) under this program, from its Canadian chartered bank.

Under the initial term date of the loans, which is detailed in the CEBA term loan agreements, the amount is due on December 31, 2022 and is interest-free. If the loans are not repaid by December 31, 2022, the Company can make payments, interest only, on a monthly basis at an annual rate of 5%, under the extended term date, beginning January 31, 2023, maturing December 31, 2025.

In addition, if 75% of the loans are repaid by the initial term, December 31, 2022, the Company's Canadian chartered bank will forgive the balance. The CEBA term loan agreements contain a number of positive and negative covenants, for which the Company is not in full compliance.

(iii) On August 4, 2020, the Company received an advance in the amount of $82,992 (C$110,700) from a private lender. The advance was repayable weekly at an amount of $4,881 (C$6,138). The amount was paid in full on January 26, 2021. For the three-month period ended March 31, 2021, the Company incurred interest charges of $697 (C$883) (2020-$nil; C$nil).

(iv) During the three-month period ended March 31, 2021, Travellers International Inc. ("Travellers"), a company controlled by the president and chief executive officer (the "CEO") of the Company, who is also a director, loaned the Company $205,321 (C$261,620). The loans were converted along with of $80,323 (C$101,700) of accounts payable owing to Travellers into 1.005,728 common shares of the Company based on the closing trading price of the shares on conversion.

There are no written agreements evidencing the Travellers loans other than resolutions of the Board with attached loan schedules.

(d) Financings Related to Obligations Under Capital Lease

There were no new capital leases entered into by the Company during the three-month period ended March 31, 2021.The original terms of the obligations under capital lease are noted below under paragraphs (i), (ii) and (iii).

(i) The lease agreement for certain equipment for the Company's organic waste processing and composting facility at a cost of $227,944 (C$286,650), is payable in monthly blended installments of principal and interest of $4,644 (C$5,840), plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of $22,743 (C$28,600), plus applicable harmonized sales taxes on October 31, 2021. The lease agreement bears interest at the rate of 5.982% annually, compounded monthly, due September 30, 2021.

(ii) The lease agreement for certain equipment for the Company's organic composting facility at a cost of $196,772 (C$247,450), is payable in monthly blended installments of principal and interest of $4,070 (C$5,118), plus applicable harmonized sales taxes for a period of forty-six months plus the first two monthly blended installments of $7,952 (C$10,000) plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of $ 19,626 (C$24,680) plus applicable harmonized sales taxes on February 27, 2022. The leasing agreement bears interest at the rate of 6.15% annually, compounded monthly, due January 27, 2022.

(iii) The lease agreement for certain equipment for the Company's organic waste processing and composting facility at a cost of $309,850 (C$389,650), is payable in monthly blended installments of principal and interest of $5,449 (C$6,852), plus applicable harmonized sales taxes for a period of fifty-nine months plus an initial deposit of $15,467 (C$19,450) plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of a nominal amount of $80 (C$100) plus applicable harmonized sales taxes on February 27, 2025. The leasing agreement bears interest at the rate of 3.59% annually, compounded monthly, due February 27, 2025.

For the three-month period ended March 31, 2021, $4,093 (C$5,181) (2020-$3,089; C$4,150) in interest was incurred.

Treatment of Organic Waste and Septage

On February 28, 2019, the Company announced that it had received the project completion report titled: Development Optimization and Validation of an Innovative Integrated Anaerobic Thermophilic Digester Treatment of Organic Waste and Septage. The report was written by a research team at Fleming College's Centre for Advancement of Water and Wastewater Technologies, located in Lindsay, Ontario, Canada. The collaborative project was supported by the Advancing Water Technologies Program (the "AWT Program") of Southern Ontario Water Consortium. The project focused on the development of a new and innovative technology for handling and processing organic residuals. This new technology utilizes the anaerobic mesophilic digestion process coupled with thermophilic digestion to maximize biogas yields and produce organic fertilizer through optimal operations.

Asset Purchase

On September 15, 2017, the Company entered into an asset purchase agreement (the "APA) with Astoria Organic Matters Ltd., and Astoria Organic Matters Canada LP ("Astoria"), pursuant to which the Company purchased certain assets of Astoria from the court appointed receiver of Astoria, BDO Canada Limited (the "Receiver"). The purchase price for the composting buildings, Gore cover system, driveway and paving, office trailer, certain machinery and equipment, computer equipment, computer software and intangible assets (the "Assets") consisted of cash of $3,167,250 (C$4,100,000), funded by PACE and 529,970 restricted common shares of the Company, determined to be valued at $529,970 (C$$700,000) based on private placement pricing at the time. In addition, legal costs of $22,598 (C$29,253) in connection with acquiring the Assets are included in the cost of the organic composting facility. In addition, the Company purchased certain accounts receivable which it was required to collect, totaling $134,529 (C$174,147) and a deposit with a local municipality in the amount of $38,625 (C$50,000).

Other

On May 9, 2017, the company signed a memorandum of agreement with Kentech (the "Kentech Agreement"), a corporation existing under the laws of the province of Ontario, Canada ("Kentech"). The Kentech Agreement provides the Company the right to acquire and the right to use the equipment and innovative processes of Kentech in relation to the production of liquid fertilizer from organic waste material. The Kentech Agreement is for a period of five years, commencing on the date of the Kentech Agreement. The Kentech Agreement may be terminated by either party upon providing six months' notice.

The Company's activities all contribute to GHG reductions, so we will be a key part of Ontario's initiative. The Company has also contacted counterparties in Quebec and California to explore opportunities for relevant projects. SusGlobal is committed to making all its commercial activities carbon neutral. New Cap and Trade regulations became effective January 2017. On July 3, 2018, the new premier of the Province of Ontario announced the end of the Cap-and-Trade program in Ontario. In January 2019, a Climate Change Leadership Team (the "CCLT") was established. The CCLT is a cross-ministry group responsible for embedding climate change in government procurement, building understanding and capacity within government, and creating a process to update internal directives and guidance to help ensure climate change is considered.

Operations

The Company owns the Environmental Compliance Approvals (the "ECAs") issued by the MECP from the Province of Ontario, in place to accept up to 70,000 metric tonnes ("MT") of waste annually from the provinces of Ontario, Quebec and from New York state, and to operate a waste transfer station with the capacity to process up to an additional 50,000 MT of waste annually. Once built, the location of the waste transfer station will be alongside the organic waste processing and composting facility which is currently operating in Belleville, Ontario, Canada.

Waste Transfer Station- Access to the waste transfer station is critical to haulers who collect waste in areas not in close proximity to disposal facilities where such disposal continues to be permitted. Tipping fees charged to third parties at waste transfer stations are usually based on the type and volume or weight of the waste deposited at the waste transfer station, the distance to the disposal site, market rates for disposal costs and other general market factors.

Organic Composting Facility- As noted above, the Company's organic waste processing and composting facility, located in Belleville, Ontario Canada, has ECAs in place to accept up to 70,000 MT of waste annually and is currently in operation. Certain assets of the organic waste processing and composting facility, including the ECAs for the waste transfer station (not yet built), were acquired by the Company on September 15, 2017, from the Receiver for Astoria, under the APA. The Company charges tipping fees for the waste accepted at the organic waste composting facility based on arrangements in place with the customers and the type of waste accepted. Typical waste accepted includes, leaf and yard, biosolids, food, liquid, paper sludge and source separated organics. During three-month period ended March 31, 2021, tipping fees ranged from $55 (C$69) to $118 (C$150) per MT.

LIQUIDITY AND CAPITAL RESOURCES

As of March 31, 2021, the Company had a bank balance of $166,998 (December 31, 2020-$6,457) and current debt obligations and other current liabilities in the amount of $9,432,847 (December 31, 2020-$10,358,212). As at March 31, 2021, the Company had a working capital deficit of $8,436,550 (December 31, 2020-$9,830,314). The Company does not currently have sufficient funds to satisfy the current debt obligations.

On February 18, 2021, PACE and the Company reached a new agreement to repay all amounts owing to PACE on or before July 30, 2021. Management continues discussions with equity investors and a Canadian chartered bank to re-finance its remaining obligations to PACE and repay other creditors. In addition, the letter of credit the Company has with PACE in favor of the Ministry of the Environment, Conservation and Parks (the "MECP"), was renewed and will remain in effect to September 30, 2021, unless terminated by PACE. On April 3, 2020, the shares previously pledged as security to PACE, were released and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises.

The Company's total assets as at March 31, 2021 were $6,108,081 (December 31, 2020-$5,758,303) and total current liabilities were $9,432,847 (December 31, 2020-$10,358,212). Significant losses from operations have been incurred since inception and there is an accumulated deficit of $13,775,129 as at March 31, 2021 (December 31, 2020 -$13,468,794). Continuation as a going concern is dependent upon generating significant new revenue and generating external capital and securing debt to satisfy its creditors' demands and to achieve profitable operations while maintaining current fixed expense levels.

To pay current liabilities and to fund any future operations, the Company requires significant new funds, which the Company may not be able to obtain. In addition to the funds required to liquidate the $9,432,847 in current debt obligations and other current liabilities, the Company estimates that approximately $13,000,000 must be raised to fund capital requirements and general corporate expenses for the next 12 months.

In the normal course of business, we are exposed to market risks, including changes in interest rates, certain commodity prices and Canadian currency rates. The Company does not use derivatives to manage these risks.

During the three-month period ended March 31, 2021, the investors of the unsecured convertible promissory notes, converted a total of $681,000 of their unsecured convertible promissory notes, along with a portion of their accrued interest and related costs of $32,719, a total of $713,719 for 3,175,124 common shares of the Company at prices ranging from $0.156 to $0.26 per share.

As at March 31, 2021, the current and long-term portions of our debt obligations totaled $7,335,890 (December 31, 2020-$7,922,532). In addition, as at March 31, 2021, the Company had an outstanding letter of credit provided by PACE, in the amount of $220,136 (C$276,831), in favor of the MECP. The letter of credit is a requirement of the MECP and is in connection with the financial assurance provided by the Company, for it to be in compliance with the MECPs environmental objectives. The MECP regularly evaluates the Company's organic waste processing and composting facility to ensure compliance is adhered to and the letter of credit is subject to change by the MECP. The Company is currently updating its financial assurance with the MECP. The letter of credit was renewed and will remain in effect to September 30, 2021, unless terminated by PACE.

CONSOLIDATED RESULTS OF OPERATIONS - FOR THE THREE-MONTH PERIOD ENDED MARCH 31, 2021 COMPARED TO THE THREE-MONTH PERIOD ENDED MARCH 31, 2020

	For the three-month periods ended	
	March 31, 2021	March 31, 2020
Revenue	**$ 192,660**	$ 350,197
Cost of Sales		
Opening inventory	**24,740**	5,389
Depreciation	**136,560**	113,109
Direct wages and benefits	**71,059**	76,183
Equipment rental, delivery, fuel and repairs and maintenance	**105,893**	61,302
Utilities	**18,263**	38,277
Outside contractors	**-**	3,573
	356,515	297,833
Less: closing inventory	**(45,923)**	(4,071)
Total cost of sales	**310,592**	293,762
Gross (loss) profit	**(117,932)**	56,435
Operating expenses		
Management compensation-stock-based compensation	**54,259**	-
Management compensation-fees	**90,049**	51,357
Marketing	**45,727**	2,917
Professional fees	**64,402**	81,448
Interest expense and default amounts	**163,874**	312,291
Office and administration	**75,215**	55,685
Rent and occupancy	**32,339**	28,297
Insurance	**15,002**	18,179
Filing fees	**18,959**	13,880
Amortization of financing costs	**13,578**	92,538
Directors' compensation	**10,664**	(1,420)
Stock-based compensation	**8,073**	-
Repairs and maintenance	**13,189**	6,458
Foreign exchange (income) loss	**(12,118)**	150,095
Total operating expenses	**593,212**	811,725
Net loss from operating activities	**(711,114)**	(755,290)
Other Income	**404,809**	-
Net Loss	**$ (306,335)**	$ (755,290)

During the three-month period ended March 31, 2021, the Company generated $192,660 of revenue from its organic waste processing and composting facility and its garbage collection operations compared to $350,197 in the three-month period ended March 31, 2020. The reduction in revenue is primarily due to changes in the customer base including an expiring contract at prior year-end and reductions in certain waste disposed of by several customers. The majority of the revenue from the organic waste processing and composting facility relates to revenue from tipping fees charged for organic and other waste accepted and a lesser portion relating to the sale of compost processed.

In the operation of the organic waste processing and composting facility, the Company processes organic and other waste received and produces the end product, compost. The cost of producing the compost totaled $310, 592 for the three-month period ended March 31, 2021 compared to $293,762 for the three-month period ended March 31, 2020. These costs include equipment rental, delivery, fuel, repairs and maintenance, direct wages and benefits, depreciation, utilities and outside contractors. The additional costs include an estimate for the clean-up of certain waste as ordered by the MECP.

Operating expenses were reduced by $218,513, from $811,725 in the three-month period ended March 31, 2020 to $593,212 in the three-month period ended March 31, 2021, explained further below.

Management compensation related to stock-based compensation increased by $54,259, in the three-month period ended March 31, 2021, as a result of the common stock issued to the officers on the commencement of their new executive consulting contracts, effective January 1, 2021. The total stock-based compensation valued at $217,035, based on the trading price of the shares on issuance, will be expensed over year. And, the management compensation relating to fees increased by $38,692, from $51,357 in the three-month period ended March 31, 2020 to $90,049 in the three-month period ended March 31, 2021, the result of increased monthly fees for the CEO.

The Company commenced a new marketing program effective February 1, 2021 for a period of five months to June 30, 2021, at a cost of $20,000 per month, which significantly contributed to the total marketing expense of $45,727 in the three-month period ended March 31, 2021.

Professional fees were reduced by $17,046, from $81,448 in the three-month period ended March 31, 2021 to $64,402 in the three-month period ended March 31, 2021, primarily due to the absence of certain legal fees in connection with refinancing.

Interest expense and default amounts reduced by $148,417 from $312,291 in the three-month period ended March 31, 2020 to $163,874 in the three-month period ended March 31, 2021. This was primarily due to the payoff agreements finalized with the convertible promissory note holders at the end of the prior year and during the three-month period ended March 31, 2021, a reduction of $164,800. This was offset primarily by increases in the interest on the 1st mortgage payable, whose principal balance increased by $556,640 (C$700,000).

Office and administration expenses increased by $19,530 from $55,685 in the three-month period ended March 31, 2020 to $75,215 in the three-month period ended March 31, 2021, primarily due to the cost of new marketing reports and logo artwork.

Rent and occupancy increased by $4,042, from $28,297 in the three-month period ended March 31, 2020 to $32,339 in the three-month period ended March 31, 2021, primarily due to an increase in the monthly rent for the Company's Toronto, Ontario, Canada office.

Insurance reduced by $3,177 from $18,179 in the three-month period ended March 31, 2020 to $15,002 in the three-month period ended March 31, 2021, primarily due to the Company self-insuring certain property at its organic waste processing and composting facility.

Filing fees increased by $5,079 from $13,880 in the three-month period ended March 31, 2020 to $18,959 in the three-month period ended March 31, 2021, primarily due to costs associated with increased filings.

The amortization of financing costs incurred reduced by $78,960 from $92,538 in the three-month period ended March 31, 2020 to $13,578 in the three-month period ended March 31, 2021, due primarily to the absence of the amortization of financing costs for the convertible promissory notes, all of which were fully amortized during the prior year. For the three-month period ended March 31, 2021, the amortization relates fully to the financing fees on the 1st mortgage payable.

Directors' compensation increased from a credit of $1,420 in the three-month period ended March 31, 2020 to $10,664 in the three-month period ended March 31, 2021, an increase of $12,084. In the prior year, the majority of the directors' compensation was based on an accrual for the issuance of stock to satisfy the amounts owed and was a credit balance due to the reducing trading price of the common stock. In the current year, the directors' compensation is recorded as an accrual of fees owed.

Stock-based compensation of $8,073 relates to stock issued for professional services provided in the current period with no comparable amount in the prior period. The balance of the stock-based compensation, determined to be valued at $24,219, will be expensed over the duration of the professional services contacts, which expire July 31, 2021.

Repairs and maintenance increase by $6,731, from $6,458 in the three-month period ended March 31, 2020 to $13,189 in the three-month period ended March 31, 2021, due to additional repairs necessary at the Company's waste processing and organic composting facility.

The foreign exchange income increased by $162,213, from a loss of $150,095 in the three-month period ended March 31, 2021 to income of $12,118 in the three-month period ended March 31, 2021, due primarily to the significant recovery of the Canadian dollar compared to the United States dollar.

The Company recorded other income of $404,809 in the three-month period ended March 31, 2021, with no comparable amount in the three-month period ended March 31, 2020. This is comprised of two components, a gain on forgiveness of convertible promissory notes of $359,460, including accrued interest of $298,360 and a gain on the disposal of long-lives assets in the amount of $45,349.

As at March 31, 2021, the Company had a working capital deficit of $8,436,550 (December 31, 2020-$9,830,314), incurred a net loss of $306,335 (2020-$755,290) for the three months ended March 31, 2021 and had an accumulated deficit of $13,775,129 (December 31, 2020-$13,468,794) and expects to incur further losses in the development of its business.

These factors cast substantial doubt as to the Company's ability to continue as a going concern, which is dependent upon its ability to obtain the necessary financing to further the development of its business, satisfy its obligations to PACE and its other creditors and upon achieving profitable operations. There is no assurance of funding being available or available on acceptable terms. Realization values may be substantially different from carrying values as shown.

Beginning in March 2020 the Governments of Canada and Ontario, as well as foreign governments instituted emergency measures as a result of COVID-19. The virus has had a major impact on Canadian and international securities and currency markets and consumer activity which may impact the Company's financial position, its results of operations and its cash flows significantly. The situation is constantly evolving, however, so the extent to which the COVID-19 outbreak will impact businesses and the economy is highly uncertain and cannot be predicted. Accordingly, the Company cannot predict the extent to which its financial position, results of operations and cash flows will be affected in the future.

The interim condensed consolidated financial statements do not include any adjustments to reflect the future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result if the Company was unable to continue as a going concern.

CRITICAL ACCOUNTING ESTIMATES

Use of estimates

The preparation of the Company's consolidated financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. These estimates are based on management's best knowledge of current events and actions the Company may undertake in the future. The Company regularly evaluates estimates and assumptions. The Company bases its estimates and assumptions on current facts, historical experience and various other factors that it believes to be reasonable under the circumstances, the results of which form the basis for making judgements about the carrying values of assets and liabilities and the accrual of costs and expenses that are not readily apparent from other sources. Areas involving significant estimates and assumptions include: the allowance for doubtful accounts, inventory valuation, useful lives of long-lived and intangible assets, impairment of long-lived assets and intangible assets, valuation of asset acquisition, accruals, deferred income tax assets and related valuation allowance, environmental remediation costs, stock-based compensation and going concern. Actual results could differ from these estimates. These estimates are reviewed periodically and as adjustments become necessary, they are reported in earnings in the period in which they become available.

Stock-based compensation

From time to time the Company may grant options and/or warrants to management, directors, employees and consultants. The Company recognizes compensation expense at fair value. Under this method, the fair value of each warrant is estimated on the date of the grant and amortized over the vesting period, with the resulting amortization credited to paid in capital. The fair value of each grant is determined using the Black-Scholes option-pricing model. Consideration paid upon exercise of stock options and/or warrants is recorded in equity as share capital.

Long-Lived Asset Impairments

We assess our long-lived assets for impairment as required under the applicable accounting standards. If necessary, impairments are recorded in (income) expense from divestitures, asset impairments and unusual items, net in our Interim Condensed Consolidated Statements of Operations and Comprehensive Loss.

Indefinite-Lived Intangible Assets - At least annually, and more frequently if warranted, we assess the indefinite-lived intangible assets, including the goodwill of our reporting units for impairment using Level 3 inputs.

RECENTLY ADOPTED ACCOUNTING PRONOUNCEMENTS

From time to time, new accounting pronouncements are issued by the financial accounting standards board (the "FASB") or other standard setting bodies and adopted by the Company as of the specified effective date or possibly early adopted, where permitted. Unless otherwise discussed, the impact of recently issued standards that are not yet effective are not expected to have a material impact on the Company's financial position, results of operations or cash flows.

There were no new accounting pronouncements adopted during the three months ended March 31, 2021.

EQUITY

As at March 31, 2021 and as of the date of this filing, the Company had 89,584,951 common shares issued and outstanding.

STOCK OPTIONS, WARRANTS AND RESTRICTED STOCK UNITS

The Company has no stock options, warrants or restricted stock units outstanding as at March 31, 2021 and as of the date of this filing.

RELATED PARTY TRANSACTIONS

For three-month period ended March 31, 2021, the Company incurred $71,091 (C$90,000) (2020-$33,494; C$45,000), in management fees expense with Travellers International Inc. ("Travellers"), an Ontario company controlled by a director and the president and chief executive officer (the "CEO"); and $18,958 (C$24,000) (2020-$17,863; C$24,000) in management fees expense with the Company's chief financial officer (the "CFO"). As at March 31, 2021, unpaid remuneration and unpaid expenses in the amount of $388,948 (C$489,120) (December 31, 2020-$396,160; C$504,405) is included in accounts payable in the interim condensed consolidated balance sheets. This balance includes amounts owing to the former chief executive officer in the amount of $314,502 (C$395,500).

In addition, during the three-month period ended March 31, 2021, the Company incurred interest expense of $nil (C$nil) (2020-$441; C$592), on outstanding loans from Travellers.

For the three-month period ended March 31, 2021, the Company incurred $21,165 (C$26,795) (2020-$17,523; C$23,543) in rent expense paid under a lease agreement with Haute Inc. ("Haute"), an Ontario company controlled by the CEO.

For those independent directors providing their services throughout 2021, the Company accrued directors' compensation to each director in the amount of $4,937 (C$6,250), in total, $9,874 (C$12,500) (2020-($2,164)). Also included in directors' compensation for the three-month period ended March 31, 2021, is the audit committee chairman's fees, in the amount of $790 (C$1,000) (2020-$744; C$1,000). As at March 31, 2021, outstanding directors' compensation of $24,991 (C$31,427) (December 31, 2020-$2,663; C$3,390) is included in accounts payable and $28,714 (C$36,109) (December 31, 2020-$37,244; C$47,421) is included in accrued liabilities, in the interim condensed consolidated balance sheets.

Furthermore, for the three-month period ended March 31, 2021, the Company recognized management stock-based compensation expense of $54,259, on the common stock issued to the CEO and the CFO, 1,000,000 and 50,000 common stock, respectively, on commencement of their new executive consulting agreements, effective January 1, 2021. The total stock-based compensation on the issuance of the common stock totaled $217,035. The balance will be expensed over the balance of the year.

During the three-month period ended March 31, 2021, the director's company, Travellers, converted a total of $205,321 (C$261,620) (December 31, 2020-$nil; C$nil) of loans provided during the period and $80,323 (C$101,700) of accounts payable owing to Travellers for 1,005,728 common shares.

There are no written agreements evidencing these loans from Travellers other than resolutions of the Board with attached loan schedules.

On December 17, 2020, the Company entered into an Executive Chairman Consulting Agreement (the "CEO's Consulting Agreement"), by and among the Company, Travellers International Inc. ("Travellers"), and the CEO, who is also a director, the Executive Chairman and President of the Company, effective January 1, 2021 (the "Effective Date"). The CEO's Consulting Agreement replaced the consulting agreement which expired on December 31, 2020.

Pursuant to the terms of the CEO's Consulting Agreement, for his services as the CEO, the compensation is at a rate of $23,856 (C$30,000) per month for twelve (12) months, beginning on the Effective Date, and at a rate of $31,808 (C$40,000) per month for twelve (12) months, beginning January 1, 2022. In addition, the Company agreed to grant the CEO 1,000,000 restricted shares of the Company's common stock, par value of $0.0001 per share (the "Common Stock") on the Effective Date, and 1,000,000 shares of Common Stock on January 1, 2022. The Company has also agreed to reimburse the CEO for certain out-of-pocket expenses incurred by the CEO.

The CEO's Consulting Agreement is for a term of twenty-four (24) months. Upon a Constructive Discharge (as defined in the CEO's Consulting Agreement) and subject to certain notification requirements and the Company's opportunity to cure the Constructive Discharge, the CEO will be entitled to a compensation of twelve (12) months' fees, as well as any bonus compensation owing.

On December 17, 2020, the Company entered into an Executive Consulting Agreement (the "CFO Consulting Agreement"), by and between the Company and the CFO of the Company, effective January 1, 2021. Pursuant to the terms of the CFO Consulting Agreement, the CFO is entitled to fees of $6,362 (C$8,000) per month for his services. In addition, the Company has also agreed to grant the CFO 50,000 restricted shares of the Company's Common Stock, par value of $0.0001 per share on the Effective Date. The Company has also agreed to reimburse the CFO for certain out-of-pocket expenses incurred by the CFO. The CFO's Consulting Agreement replaced the consulting agreement which expired on December 31, 2020.

The CFO's Consulting Agreement is for a term of twelve (12) months. Upon a Constructive Discharge (as defined in the CFO's Consulting Agreement) and subject to certain notification requirements and the Company's opportunity to cure the Constructive Discharge, the CFO will be entitled to a compensation of two (2) months' fees, as well as any bonus compensation owing.

OFF-BALANCE SHEET ARRANGEMENTS

We do not have any off-balance sheet arrangements that are reasonably likely to have a current or future effect on our financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures, or capital resources that is material to investors.

Item 3. Quantitative and Qualitative Disclosures about Market Risk.

As a smaller reporting company, as that term is defined in Item 10(f)(1) of Regulation S-K, we are not required to provide information required by this Item.

Item 4. Controls and Procedures.

Evaluation of Disclosure Controls and Procedures

Our management, with the participation of our CEO and CFO, evaluated the effectiveness of our disclosure controls and procedures (as defined in Rule 13a-15 under the Securities Exchange Act of 1934, as amended (the "Exchange Act") as of the end of the period covered by this Quarterly Report on Form 10-Q.

Our disclosure controls and procedures are designed to provide reasonable, not absolute, assurance that the objectives of our disclosure control system are met. Due to inherent limitations in all control systems, no evaluation of controls can provide absolute assurance that all control issues, if any, within a company have been detected. Based on our evaluation, our CEO and CFO have concluded that, as of the end of the period covered by this report, our disclosure controls and procedures were not effective due primarily to the small size of the Company and the lack of a segregation of duties.

Notwithstanding this material weakness, management has concluded that the unaudited interim condensed consolidated financial statements included elsewhere in this Quarterly Report on Form 10-Q present fairly, in all material respects, the financial position, results of operations and cash flows in conformity with generally accepted accounting principles.

Changes in Internal Control over Financial Reporting

There was no change in our internal control over financial reporting during the three-month period ended March 31, 2021 that has materially affected or is reasonably likely to materially affect our internal control over financial reporting.

PART II: OTHER INFORMATION

Item 1A. Legal Proceedings.

From time to time, the Company may become involved in litigation relating to claims arising from the ordinary course of business. Management believes that there are currently no claims or actions pending against us, the ultimate disposition of which would have a material adverse effect on our results of operations, financial condition or cash flows.

The Company has a claim against it for unpaid legal fees in the amount $51,880 (C$65,241). The amount is included in accounts payable on the Company's interim condensed consolidated balance sheets.

On September 24, 2020, the Company filed a statement of claim against the former chief executive officer and his company, Landfill Gas Canada Ltd., which was defended and counterclaimed. The Company's claim relates to damages for breach of contract, non-performance of contractual duties, breach of fiduciary duty, misrepresentation and breach of a duty of fidelity in the amount of $795,200 (C$1,000,000).

On October 26, 2020, the Company received a statement of defense and counterclaim from the defendants in response to the Company's statement of claim. The defendants are seeking $408,852 (C$514,150) in special damages and $397,600 (C$500,000) in punitive and exemplary damages. The Company filed its reply and defense to counterclaim on November 13, 2020. The plaintiffs by counterclaim filed their defense to counterclaim on November 23, 2020, denying all claims in the Company's reply and defense to counterclaim. Included in accounts payable on the Company's interim condensed consolidated balance sheets is an amount for unpaid fees to the former chief executive officer in the amount of $314,502 (C$395,500).

Item 1A. Risk Factors.

As a smaller reporting company, we are not required to provide the information required by this item.

Item 2. Unregistered Sales of Equity Securities and Use of Proceeds.

During the three-month period ended March 31, 2021, the Company issued:

(i) 1,000,000 common shares issued to the CEO on commencement of his 2021 executive consulting agreement and 50,000 common shares issued to the CFO on commencement of his 2021 executive consulting agreement.

(ii) 3,175,124 common shares issued on the conversion of certain convertible promissory notes to equity.
(iii) 1,005,728 common shares issued on the conversion of related party debt and accounts payable to equity.
(iv) 63,000 common shares issued for professional services.

(v) 630,480 common shares issued on a private placement in the amount of $157,620.

(vi) 400,000 common shares issued to a convertible note holder for a conversion prior to December 31, 2020.

The securities above were offered and sold pursuant to an exemption from the registration requirements under Section 4(a)(2) of the Securities Act since, among other things, the transactions did not involve a public offering.

Item 3. Defaults upon Senior Securities.

None.

Item 4. Mine Safety Disclosures.

Not Applicable.

Item 5. Other Information.

Not Applicable.

Item 6. Exhibits.

The following exhibits are filed as part of this quarterly report on Form 10-Q:

Exhibit No.	**Description**
4.1	Form of Convertible Promissory Note issued by SusGlobal Energy Corp. on March 31, 2021 (filed as Exhibit 4.6 to the Registrant's 10-K filed with the SEC on April 15, 2021 and incorporated herein by reference).
10.1*	Agreement of Purchase and Sale between Ric (Nash) Inc., and SusGlobal Energy Canada I Ltd., dated February 10, 2021.
10.2	Form of Securities Purchase Agreement dated March 31, 2021 (filed as Exhibit 10.29 to the Registrant’s 10-K filed with the SEC on April 15, 2021 and incorporated herein by reference).
10.3*	Amending Agreement between Rick (Nash) Inc., and SusGlobal Energy Canada I Ltd., dated April 8, 2021.
31.1*	Certification of Chief Executive Officer pursuant to Rule 13a-14(a) or 15d-14(a) under the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2*	Certification of Chief Financial Officer pursuant to Rule 13a-14(a) or 15d-14(a) under the Securities Exchange Act of 1934, as amended, as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1+	Certification of the Chief Executive Officer pursuant to 18 U.S.C. Section 1350 (Section 906 of Sarbanes-Oxley Act of 2002).
32.2+	Certification of Chief Financial Officer pursuant to 18 U.S.C. Section 1350 (Section 906 of Sarbanes-Oxley Act of 2002)
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema Document
101.CAL*	XBRL Taxonomy Calculation Linkbase Document
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document
101.LAB*	XBRL Taxonomy Label Linkbase Document
101.PRE*	XBRL Taxonomy Presentation Linkbase Document

* Filed herewith
\+ In accordance with SEC Release 33-8238, Exhibit 32.1 and 32.2 are being furnished and not filed.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SUSGLOBAL ENERGY CORP.

May 21, 2021

By: /s/ Marc Hazout

Marc Hazout

Executive Chairman, President and Chief Executive Officer

May 21, 2021

By: /s/ Ike Makrimichalos

Ike Makrimichalos

Chief Financial Officer (Principal Financial and Accounting Officer)

AGREEMENT OF PURCHASE AND SALE

THIS AGREEMENT made the 10th day of February, 2021 (the "**Effective Date**"),

BETWEEN:

RIC (NASH) INC. , a corporation incorporated under the laws of the Province of Ontario,
(the "**Vendor**")
– and –
SUSGLOBAL ENERGY CANADA I LTD., a corporation incorporated under the laws of the Province of Ontario,
(the "Purchaser")

RECITALS:

A. The Vendor is the registered and beneficial owner of the lands described in Schedule "A" attached hereto (the "**Lands**").

B. The Vendor has agreed to sell, transfer, assign, set over and convey its interests in the Purchased Assets (as defined below) to the Purchaser, and the Purchaser has agreed to purchase, acquire and assume the Purchased Assets from the Vendor, on the terms and conditions set forth in this Agreement.

NOW THEREFORE, in consideration of the foregoing and the representations, warranties, covenants, conditions, agreements and promises contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties to this Agreement, the Parties agree as follows:

ARTICLE I

DEFINITIONS AND RULES OF INTERPRETATION

1.1 Definitions

Throughout this Agreement, the following terms shall have the following corresponding meanings:

"Agreement", "this Agreement", "the Agreement", "hereof", "herein", "hereto", "hereby", "hereunder" and similar expressions mean this Purchase Agreement dated as of the date hereof between the Parties. All references to "Articles" and "Sections" mean and refer to the specified article and section of this Agreement.

"**Applicable Law**" means: (a) any domestic or foreign statute, law (including common and civil law), treaty, code, ordinance, rule, regulation, restriction or by-law (zoning or otherwise); (b) any judgement, order, writ, injunction, decision, ruling, decree or award; (c) any regulatory policy, practice, guideline or directive; or (d) any franchise, licence, qualification, authorization, consent, exemption, waiver, right, permit or other approval of any Governmental Entity, binding on or affecting the Person referred to in the context in which the term is used or binding on or affecting the property of such Person, in each case whether or not having the force of law.

"**Building**" means the building, structure, improvements and fixtures located on the Lands, together with all fixtures, appurtenances and attachments thereto, including systems of a mechanical nature.

"**Business Day**" means every day except a Saturday, Sunday or a day that is a statutory holiday in the Province of Ontario.

"**Chattels**" means any equipment or other tangible personal property owned by the Vendor and used in the operation and maintenance of the Property.

"**Claims**" means all past, present and future claims, suits, proceedings, liabilities, obligations, losses, damages, penalties, judgments, costs, expenses, fines, disbursements, legal fees on a full indemnity basis and other professional fees and disbursements, interest, demands and actions of any nature or any kind whatsoever, but for greater certainty shall exclude punitive or exemplary damages between the Vendor and the Purchaser.

"**Closing**" means the closing and consummation of the purchase and sale of the Purchased Assets pursuant to this Agreement, including payment of the Purchase Price and delivery of the Closing Documents, on the Closing Date.

"**Closing Date**" means April 28, 2021.

"**Closing Documents**" means the agreements, instruments and other documents and deliveries to be delivered on Closing by the Vendor to the Purchaser pursuant to Section 7.2 and the agreements, instruments and other documents and deliveries to be delivered on Closing by the Purchaser to the Vendor pursuant to Section 7.3.

"**Contracts**" means all existing contracts and agreements with third parties in respect of the ownership, maintenance, repair, operation, management, or servicing of the Property, but excluding, for greater certainty, employment contracts.

"**Deposit**" shall have the meaning given to it in Section 3.1.

"**Due Diligence Condition**" has the meaning given to it in Section 5.1(a).

"**Due Diligence Date**" shall mean the day that is forty five (45) days following the Effective Date.

"**Effective Date**" has the meaning given to it on the first page of this Agreement.

"**Encumbrances**" means any charge, mortgage, lien, pledge, restriction, restrictive covenant, security interest, easement, servitude, right of way, development or like agreement, license, lease, encroachment or other encumbrance, whether created or arising by agreement, statute or otherwise at law, attaching to property, interests or rights, whether registered or unregistered.

"**Environmental Conditions**" means, collectively, (i) discharges, deposits, spills, escapes, or releases of any Hazardous Substances into the natural environment in, on, over, under or at the Property in violation of Environmental Law; (ii) claims, actions, prosecutions, charges, hearings or other proceedings of any kind in any court or tribunal which relate to the Property or any violation of any Environmental Law relating to the Property; (iii) violations of, or any orders or directions with respect to, any applicable Environmental Law relating to the Property; (iv) use of the Property for a waste disposal site and there is no fill material on or forming any portion of the Property; and (v) injunctions, orders or judgments outstanding relating to environmental matters with respect to the Property.

"**Environmental Law**" means, collectively, the *Environmental Protection Act* (Ontario) and any other Applicable Law rendered by any Governmental Entity relating to protection of human health and the environment, including the regulation of Hazardous Substances.

"**First Deposit**" shall have the meaning given to it in Section 3.1(a).

"**Governmental Entity**" means any domestic or foreign government, including any federal, provincial, state, territorial or municipal government, and any government agency, tribunal, commission or other authority exercising executive, legislative, judicial, regulatory or administrative functions of, or pertaining to, government, in each case, having jurisdiction.

"**Hazardous Substances**" means those substances generally considered hazardous to human health and includes any pollutants, liquid wastes, industrial wastes, hauled liquid wastes, toxic wastes, dangerous or hazardous wastes, materials or substances or contaminants.

"**HST Act**" shall have the meaning given to it in Section 3.7(b).

"**HST Certificate**" shall have the meaning given to it in Section 3.7(e).

"**Lands**" shall have the meaning given to it in the Recitals.

"**Leases**" means all offers to lease, agreements to lease, leases, renewals of leases and other rights and licenses (including all security, guarantees and indemnities thereunder) granted by the Vendor or their predecessor in title to possess or occupy any portion of the Property; and "**Lease**" means any one of the Leases.

"**Notice**" shall have the meaning given to it in Section 9.2.

"**Parties**" means, collectively, the Vendor and the Purchaser, and "**Party**" means any of them.

"**Permitted Encumbrances**" means the Encumbrances set out in Schedule "B" hereto.

“**Person**” means an individual, partnership, limited partnership, corporation, trust, unincorporated organization, government or any department or agency thereof, and the successors and assigns thereof or the heirs, executors, administrators or other legal representatives of an individual.

“**Property**” means, collectively, the Lands, the Building, and all easements, rights-of-way, servitudes and other rights enjoyed by the Vendor as appurtenant to or in conjunction therewith.

“**Purchased Assets**” means, collectively:

(a) the Property;
(b) the Leases;
(c) the Permitted Encumbrances;
(d) the Warranties; and
(e) the Chattels.

“**Purchase Price**” shall have the meaning given to it in Section 3.1.

“**Purchaser’s Solicitors**” means Goodmans LLP or such other firm or firms of solicitors or agents as are appointed by the Purchaser from time to time and Notice of which is provided to the Vendor or the Vendor’s Solicitors.

“**Realty Tax Refunds**” shall have the meaning given to it in Section 3.5.

“**Representatives**” means, in respect of a Party, any related entities, equity partners and joint venture partners, and its and their respective directors, officers, employees, agents, consultants, financial advisors, lenders and legal counsel.

“**Second Deposit**” shall have the meaning given to it in Section 3.1(b).

“**Transaction**” shall have the meaning given to it in Section 2.1.

“**Transfer Taxes**” shall have the meaning given to it in Section 7.4.

“**Unsatisfied Condition**” shall have the meaning given to it in Section 5.3(b).

“**Vendor’s Solicitors**” means Dickinson Wright LLP or such other firm or firms of solicitors or agents as are appointed by the Vendor from time to time and Notice of which is provided to the Purchaser or the Purchaser’s Solicitors.

“**VTB Loan**” means the principal amount of TWO MILLION DOLLARS ($2,000,000), which amount reflects the portion of the Purchase Price payable by the Purchaser pursuant to Section 3.1(d).

"**VTB Mortgage**" means the first-ranking vendor take-back charge/mortgage in respect of the Property to be granted by the Purchaser on Closing in favour of the Vendor, or as it may direct, as security for the VTB Loan.

"**Warranties**" means any existing warranties and guarantees in favour of the Vendor in connection with the construction, maintenance, repair and operation of the Building.

1.2 Certain Rules of Interpretation

In this Agreement:

(a) **Time** – Time is of the essence in and of this Agreement.

(b) **Calculation of Time** – Unless otherwise specified, time periods within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends. Where the last day of any such time period is not a Business Day, such time period shall be extended to the next Business Day following the day on which it would otherwise end.

(c) **Business Days** – Whenever any action to be taken or payment to be made pursuant to this Agreement would otherwise be required to be made on a day that is not a Business Day, such action shall be taken or such payment shall be made on the first Business Day following such day.

(d) **Currency** – Unless otherwise specified, all references to amounts of money in this Agreement refer to the lawful currency of Canada.

(e) **Headings** – The descriptive headings preceding Articles and Sections of this Agreement are inserted solely for convenience of reference and are not intended as complete or accurate descriptions of the content of such Articles or Sections. The division of this Agreement into Articles and Sections shall not affect the interpretation of this Agreement.

(f) **Including** – Where the word "**including**" or "**includes**" is used in this Agreement, it means "**including without limitation**" or "**includes without limitation**".

(g) **Plurals and Gender** – The use of words in the singular or plural, or referring to a particular gender, shall not limit the scope or exclude the application of any provision of this Agreement to such persons or circumstances as the context otherwise permits.

(h) **Statutory References** – Any reference to a statute shall mean the statute in force as at the date of this Agreement (together with all regulations promulgated thereunder), as the same may be amended, re-enacted, consolidated or replaced from time to time, and any successor statute thereto, unless otherwise expressly provided.

1.3 Schedules

The schedules to this Agreement are an integral part of this Agreement:

Schedule A	-	Legal Description of the Lands
Schedule B	-	Permitted Encumbrances
Schedule C	-	Form of HST Certificate
Schedule D	-	VTB Loan Particulars
Schedule E	-	Deliveries

ARTICLE II
PURCHASE AND SALE

2.1 Transfer of Purchased Assets

The Vendor hereby sells to the Purchaser, and the Purchaser hereby purchases from the Vendor, the Purchased Assets, upon the terms and conditions hereinafter set forth as of the date of this Agreement (the "**Transaction**"). The Closing shall be completed electronically on the Closing Date.

ARTICLE III
PURCHASE PRICE

3.1 Purchase Price

The purchase price for the Purchased Assets shall be $4,500,000 (the "**Purchase Price**"), payable as follows:

(a) The sum of TWO HUNDRED THOUSAND DOLLARS ($200,000), payable within two (2) Business Days of the Effective Date to the Vendor's Solicitors in trust for the Vendor (the "**First Deposit**");

(b) The sum of ONE HUNDRED FIFTY THOUSAND DOLLARS ($150,000) payable within two (2) Business Days of waiver or satisfaction of the Due Diligence Condition to the Vendor's Solicitors in trust for the Vendor (the "**Second Deposit**"). The First Deposit and Second Deposit shall collectively be referred to as the "**Deposit**", and collectively shall be credited to the Purchase Price on Closing or otherwise dealt with pursuant to Section 3.2;

(c) The sum of TWO MILLION ONE HUNDRED FIFTY THOUSAND DOLLARS ($2,150,000), subject to adjustments, payable on Closing to the Vendor's Solicitors in trust for the Vendor by way of wire transfer; and

(d) The sum of TWO MILLION DOLLARS ($2,000,000) to be satisfied in the form of a take-back mortgage granted in favour of the Vendor on Closing, on and subject to the terms contained herein (the "**VTB Loan**").

3.2 Deposit

(a) The Parties acknowledge that the Vendor's Solicitors shall be mere stakeholders of the Deposit as between the Parties and, in the event of a dispute between the Vendor and the Purchaser as to entitlement to, or disposition of, the Deposit and/or any accrued interest thereon, the Vendor's Solicitors shall be entitled to pay the Deposit and/or such interest into court and thereafter shall have no further responsibility with regard thereto, and the Vendor's Solicitors may act in the interest of the Vendor in the matter of any dispute between the Parties, while still holding the Deposit in trust (or having deposited the Deposit into court). The Vendor's Solicitors shall be entitled to represent the Vendor in all matters regarding this Agreement and the Purchased Assets, regardless of the termination of this Agreement for any cause.

(b) The Vendor's Solicitors will hold the Deposit, in trust, pending completion or other termination of this Agreement in an interest-bearing trust account with one of the five (5) largest Canadian Schedule I chartered banks, to be credited on account of the Purchase Price on Closing, with interest accruing to the Purchaser. The Vendor's Solicitors shall forthwith deliver the Deposit to the Vendor following Closing.

(c) If the Due Diligence Condition is not satisfied or waived, the Deposit shall be refunded to the Purchaser with accrued interest.

(d) Following the satisfaction or waiver by the Purchaser of the Due Diligence Condition, the Deposit shall be non-refundable to the Purchaser, save and except as provided in Section 3.2(e)(i).

(e) If the Closing is not completed:

(i) due to the default of the Vendor, the Purchaser shall be entitled to the return of the Deposit with accrued interest, and in addition to seek damages against the Vendor in an amount not to exceed the amount of the Deposit actually paid by the Purchaser. For greater certainty, an action in damages shall be the sole and exclusive remedy available to the Purchaser in the event that the Transaction is not completed as a result of the default of the Vendor;

(ii) due to a default of the Purchaser, the Deposit then paid and any accrued interest thereon shall be immediately paid by the Vendor's Solicitors to the Vendor, as liquidated damages (and not as a penalty), without further recourse of the Vendor against the Purchaser of any kind; and

(iii) for any reason other than due to a default of the Vendor or the Purchaser, the Deposit and any accrued interest thereon shall be returned to the Purchaser forthwith without deduction.

3.3 Adjustments

(a) The balance due on Closing shall be adjusted for realty taxes, local improvements, lot levies, dedications, sewer impost fees, special assessments, capital levies, water, utilities, and all other similar costs and fees pertaining to the Property as are customarily adjusted in transactions similar to the Transaction in Ontario. Adjustments shall be calculated as of the Closing Date, with the Vendor responsible for all expenses and entitled to any revenue accruing from the Purchased Assets for the day ending prior to the Closing Date, and the Purchaser responsible for all expenses and entitled to any revenue accruing from the Purchased Assets from and after the Closing Date.

(b) At least five (5) Business Days prior to the Closing Date, the Vendor shall cause to be delivered to the Purchaser, for its review and approval, a statement of adjustments for the Property. The statement of adjustments shall have annexed to it, to the extent available, details of the calculations used by the Vendor to arrive at all debits and credits on the statement of adjustments. The Vendor shall give the Purchaser reasonable access to the Vendor’s working papers and back-up materials in order to confirm the statement of adjustments.

3.4 Allocation of the Purchase Price

On or before the Closing Date, the Parties shall use reasonable commercial efforts to agree on an allocation of the Purchase Price between the Lands and the Building for the Property, provided that if the Parties are unable to agree on such allocation, they shall be entitled to proceed with their own allocations between the Lands and the Building for the Property.

3.5 Realty Tax Refunds

In the event that there are any realty or business tax appeals for 2020 or any prior calendar year for the Property, the Vendor shall, at its option, be entitled to continue such appeals and shall be entitled to receive any payment resulting therefrom (the “**Realty Tax Refunds**”), it being understood that the Vendor shall then reimburse the Purchaser for its per diem share of any Realty Tax Refunds received for the calendar year in which Closing occurs as part of post- closing adjustments. The Purchaser agrees to co-operate with the Vendor with respect to all such appeals. To the extent the Purchaser receives any of the aforementioned Realty Tax Refunds (or credits therefor) on or after the Closing Date, it shall hold such Realty Tax Refunds (or credits) in trust and forthwith remit them to the Vendor.

3.6 Vendor Take-Back Loan

On Closing, the VTB Mortgage will be granted by the Purchaser in favour of the Vendor, on and subject to the terms and conditions contained in Schedule "D" hereto.

3.7 HST

The Purchaser hereby represents and warrants to the Vendor as follows:

(a) the Purchaser shall be purchasing the Property on the Closing Date as principal for its own account and not as agent, trustee or otherwise on behalf of another Person;

(b) the Purchaser shall be registered under subdivision d of Division V of Part IX of the *Excise Tax Act* (Canada) (the "**HST Act**") for the purposes of collection and remittance of HST, and shall be liable, shall self-assess and remit to the appropriate Governmental Entity all HST which is payable under the HST Act in connection with the transfer of the Property made pursuant to the Agreement, all in accordance with the HST Act;

(c) the Vendor shall not collect HST on Closing regarding the Property and shall allow the Purchaser to self-assess and remit HST to the Receiver General in accordance with the HST Act;

(d) the Purchaser shall indemnify and save harmless the Vendor from and against any and all HST, penalties, costs and/or interest which may become payable by or assessed against the Vendor as a result of any inaccuracy, misstatement or misrepresentation made by the Purchaser on the Closing Date in connection with any matter raised in this Section; and

(e) the Purchaser shall tender on Closing a certificate and indemnity with respect to the foregoing, substantially in the form of Schedule "C" (the "**HST Certificate**").

ARTICLE IV
DUE DILIGENCE INSPECTIONS AND MATERIALS

4.1 Deliveries

(a) Within three (3) Business Days of the Effective Date, the Vendor shall make available to the Purchaser, via an electronic data room or other electronic means, but only to the extent such items currently exist and are within the possession and control of the Vendor, the items identified in Schedule "E" hereto (being collectively referred to as the "**Deliveries**").

(b) In addition to the Deliveries, the Purchaser shall be entitled to receive, and the Vendor shall provide to the Purchaser, within a reasonable time following any request given by the Purchaser at any time prior to the Due Diligence Date, such additional material information pertaining to the Property or the Purchased Assets as the Purchaser may reasonably request so long as the same is in the possession and control of the Vendor, provided that for greater certainty, such requests shall not include requests for copies of Permitted Encumbrances or any other documents or information that are publicly available.

4.2 Access

(a) From the time period between the Effective Date and the Due Diligence Date, the Purchaser and its Representatives shall, upon three (3) Business Days' written Notice to the Vendor, be given reasonable access to the Property to carry out, at the Purchaser's sole expense and risk, such non-invasive and non-intrusive tests (subject to Section 4.2(b)), studies, investigations and inspections as the Purchaser may deem necessary with respect to the Property. The Purchaser shall indemnify and hold the Vendor harmless from any and all Claims (including construction liens) arising from such entry of the Purchaser and its Representatives prior to the Due Diligence Date, such indemnity to survive any termination of this Agreement. The Purchaser shall forthwith repair any damage to the Property arising from such entry and any testing conducted thereon. The testing, studying, investigating and inspecting of the Building and the Lands by the Purchaser and its Representatives prior to the Due Diligence Date shall be conducted in a manner that minimizes interference with the Property and does not constitute a default under any Permitted Encumbrances.

(b) The Parties agree that the Purchaser shall be permitted to perform such structural, building condition and/or environmental testing (the "**Testing**") at the Property as it may deem prudent, provided that the Purchaser otherwise complies with the provisions of this Section 4.2. As of the Effective Date, the Purchaser anticipates conducting architectural, structural, environmental, and building condition reports and tests, along with such other reports and tests as the Purchaser may deem prudent, provided the Purchaser shall not perform invasive (i.e. Phase II) environmental testing without the prior written consent of the Vendor. Notwithstanding any other provision in this Agreement that provides for the return of the Deposit to the Purchaser, such Deposit shall not be returned to the Purchaser until any damage to the Property arising from the Purchaser's entry and any Testing has been repaired by the Purchaser to the reasonable satisfaction of the Vendor.

(c) Prior to the Due Diligence Date, the Vendor shall execute and deliver (or cause the Nominee to execute and deliver) to the Purchaser, within three (3) Business Days after receipt of a written request by the Purchaser, authorizations to Governmental Entities necessary to permit the Purchaser to obtain information from their files, but such authorizations shall not authorize or permit any inspections of the Property.

(d) This Section 4.2 shall survive any termination of this Agreement.

ARTICLE V
CLOSING CONDITIONS

5.1 Conditions in favour of the Purchaser

The obligation of the Purchaser to complete the Transaction shall be subject to the following conditions to be waived or satisfied on or before 5:00 p.m. EST on the date specified therefor:

(a) by the Due Diligence Date, the Purchaser shall have satisfied itself in its sole, subjective, absolute, and unfettered discretion with the results of its due diligence investigations and inspections of the Purchased Assets, including the investigations and inspections contemplated in Article IV, and all title and off-title matters (including, for greater certainty, its acceptance of the Permitted Encumbrances identified in Schedule "B" hereto) (such condition, the "**Due Diligence Condition**");

(b) on the Closing Date, all of the terms, covenants and conditions of this Agreement to be complied with or performed by the Vendor shall have been complied with or performed at the times contemplated herein in all material respects;

(c) all of the representations and warranties in Section 6.1 shall be true and accurate in all material respects, in each case, at and as of the Closing Date, as if made as of the Closing Date (except to the extent such representations and warranties expressly and only relate to an earlier date, in which event such representations and warranties shall be true and accurate in all material respects, as applicable, on and as of such earlier date); and

(d) on or before the Closing Date, the Vendor's Closing Documents shall have been delivered as required by Section 7.2;

The conditions set forth in this Section 5.1 are for the sole benefit of the Purchaser and may be waived in whole or in part by the Purchaser by the time specified for satisfaction or waiver of that condition in accordance with Section 5.3 below.

5.2 Conditions in favour of the Vendor

The obligation of the Vendor to complete the Transaction shall be subject to the following conditions to be waived or satisfied on or before 5:00 p.m. EST on the date specified therefor:

(a) on the Closing Date, all of the terms, covenants and conditions of this Agreement to be complied with or performed by the Purchaser shall have been complied with or performed at the times contemplated herein in all material respects;

(b) all of the representations and warranties in Section 6.2 shall be true and accurate in all material respects, in each case, at and as of the Closing Date, as if made as of the Closing Date (except to the extent such representations and warranties expressly and only relate to an earlier date, in which event such representations and warranties shall be true and accurate in all material respects, as applicable, on and as of such earlier date);

(c) on or before the Closing Date, the Purchaser's Closing Documents shall have been delivered as required by Section 7.3; and

(d) on or before the Closing Date, the Purchase Price, as adjusted, shall have been paid or satisfied as set forth in Section 3.1.

The conditions precedent set forth in this Section 5.2 are for the sole benefit of the Vendor and may be waived in whole or in part by the Vendor by the time specified for satisfaction or waiver of that condition in accordance with Section 5.3 below.

5.3 Non-Satisfaction of Conditions

(a) In the event the Due Diligence Condition is not satisfied or waived by the Purchaser by Notice to the Vendor in writing on or before the Due Diligence Date, this Agreement shall be null and void and all of the obligations of the Parties provided for herein shall be at an end (except those which are to survive termination pursuant to this Agreement), and the First Deposit, together with accrued interest shall, subject to Section 4.2(b), be immediately returned to the Purchaser. Should the Purchaser provide Notice of the satisfaction or waiver of the Due Diligence Condition, it shall be deemed to have agreed to proceed with the purchase of the Purchased Assets subject to the provisions of this Agreement, and shall pay the Second Deposit within two (2) Business Days as provided in Section 3.1(b).

(b) In the event any of the conditions outlined in Sections 5.1 to 5.2 inclusive (other than the Due Diligence Condition) are not satisfied or waived as therein provided on or before the applicable date or time referred therein, (such condition being referred to as the "**Unsatisfied Condition**"), this Agreement shall, upon Notice by the Party having the benefit of the Unsatisfied Condition to the other Party, be terminated and the Deposit and interest accrued thereon shall be dealt with in the manner set forth in Section 3.2 and the Parties shall be released from all obligations hereunder (except those which are to survive termination pursuant this Agreement) unless the reason for the Unsatisfied Condition not being satisfied is the breach by a Party of an obligation under this Agreement, in which case, a Claim may be made against such Party, subject to the limitations set forth in Section 3.2.

(c) If by the applicable date or time referred to in Section 5.1 or 5.2 the Party having the benefit of the condition to be satisfied by such date or time has not given Notice to the other Party that the condition has been waived or satisfied, such condition shall be deemed not to have been waived or satisfied, unless in the case of any condition to be satisfied by Closing, the Party shall have proceeded to close the Transaction, in which event all such conditions shall be deemed to have been waived or satisfied without affecting liability of the Parties for misrepresentations of representations under Sections 6.1 and 6.2 that the affected Party does not discover until after Closing.

5.4 Reasonable and Diligent Efforts to Satisfy Conditions

Each Party agrees to proceed in good faith and with promptness and reasonable diligence to attempt to satisfy those conditions in favour of the other Party contained in this Article V that are within its responsibility or control, acting reasonably, provided that no Party shall be required to spend money or incur additional obligations to obtain the necessary assistance or co-operation of any third party to satisfy any condition, other than expenditure of reasonable legal fees and provided that neither Party to this Agreement shall have a right to advance a Claim against the other with respect to an Unsatisfied Condition unless it results in the termination of this Agreement, and the reason for the condition not being satisfied is the breach by such Party of an obligation under this Agreement, in which case a Claim may be made by such Party, subject to the other provisions of this Agreement, including, the limitations set forth in Section 3.2 and provided further that the foregoing shall not limit or prejudice the rights of any Party to be satisfied in its sole and unfettered discretion as to the fulfilment of a condition in its respective favour if such right is provided pursuant to the terms of such condition. Without limiting the generality of the foregoing, the Vendor covenants to assist if and as reasonably required to transfer the existing Environmental Compliance Approvals benefitting the Property to the Purchaser (or as it may direct).

ARTICLE VI
REPRESENTATIONS AND WARRANTIES

6.1 Representations and Warranties of the Vendor

The Vendor hereby represents and warrants to the Purchaser that, with respect to its interest in the Purchased Assets:

(a) The Vendor is a corporation existing, governed and in good standing under the laws of its jurisdiction of incorporation, and has the necessary power, capacity and authority to own its interest in the Purchased Assets, to enter into this Agreement, the Closing Documents to which it is a party and the Transaction, and to carry out the agreement of purchase and sale constituted on the execution and delivery of this Agreement and the Closing Documents to which it is a party on the terms and conditions herein contained;

(b) this Agreement and the Closing Documents to which it is a party and the Transaction contemplated thereby have been duly and validly authorized and constitute legal, valid and binding obligations of the Vendor enforceable against it in accordance with their terms subject to: (i) bankruptcy, insolvency, moratorium, reorganization and other laws relating to or affecting the enforcement of creditors' rights generally; and (ii) the fact that equitable remedies, including the remedies of specific performance and injunction, may only be granted in the discretion of a court;

(c) the Vendor (i) is not an insolvent person within the meaning of the *Bankruptcy and Insolvency Act* (Canada) or the *Winding up and Restructuring Act* (Canada), (ii) has not made an assignment in favour of its creditors or a proposal in bankruptcy to its creditors or any class thereof, (iii) has not had any petition for a receiving order presented in respect of it, and (iv) has not initiated proceedings with respect to a compromise or arrangement with its creditors or for its winding up, liquidation or dissolution;

(d) the Vendor is the sole and absolute registered and beneficial owner of the Property, with good and valid marketable title thereto, free and clear of all Encumbrances other than Permitted Encumbrances;

(e) there are no Leases or any other contracts granting any Person the right to lease, license, use, occupy, or otherwise enjoy the Property;

(f) there are no Contracts in respect of the Property;

(g) there are no options or rights to purchase, rights of first offer or refusal, offers to lease or license, offers to purchase, or any other purchase or occupancy rights, conditional or otherwise, with respect to the Purchased Assets or any part thereof, or the Property or any part thereof, in favour of any Person(s) other than this Agreement;

(h) to the knowledge of the Vendor, there are not currently, and have not in the past been except as previously disclosed to the Purchaser, any Environmental Conditions affecting the Property, and no facts or circumstances in existence that, with the passage of time or the giving of notice or both, would give rise to Environmental Conditions;

(i) all accounts for labour, work and services performed or materials placed or furnished upon or in respect of connection at the Property has been fully paid, and no Person has a right to file a construction lien against the Property;

(j) the Vendor is not now, and will not be on Closing, a “non-resident” of Canada within the meaning of Section 116 of the ITA;

(k) the Property has not been occupied by any shareholder, director or officer of the Vendor and his or her spouse as their matrimonial home;

(l) there is not now any agreement or other instrument binding upon the Vendor that will prevent the performance or satisfaction by the Vendor of any of the terms and conditions of this Agreement, nor is any approval or consent required from any Governmental Entity (except as may be contained in any Permitted Encumbrance) to consummate the Transaction herein contemplated; and

(m) the Vendor has not received any written notice of any intention of any Governmental Entity to expropriate or condemn all or any material part of the Property, and to the best of the Vendor's knowledge, no such expropriation or condemnation is planned or threatened.

6.2 Representations and Warranties of the Purchaser

The Purchaser hereby represents and warrants to the Vendor that:

(a) the Purchaser is a corporation existing, governed and in good standing under the laws of its jurisdiction of incorporation, has the necessary authority, power and capacity to enter into this Agreement and the Closing Documents to which it is a party and the Transaction contemplated herein, and to carry out the agreement of purchase and sale constituted on the execution and delivery of this Agreement and the Closing Documents to which it is a party and the Transaction contemplated herein on the terms and conditions herein contained;

(b) this Agreement, the agreement of purchase and sale constituted on the execution and delivery thereof and the obligations of the Purchaser hereunder and the documents and the Transaction contemplated herein have been duly and validly authorized by all requisite proceedings and constitute legal, valid and binding obligations of the Purchaser enforceable against the Purchaser in accordance with their terms subject to (i) bankruptcy, insolvency, moratorium, reorganization and other laws relating to or affecting the enforcement of creditors' rights generally, and (ii) the fact that equitable remedies, including the remedies of specific performance and injunction, may only be granted in the discretion of a court;

(c) the Purchaser (i) is not an insolvent person within the meaning of the *Bankruptcy and Insolvency Act* (Canada) or the *Winding up and Restructuring Act* (Canada), (ii) has not made an assignment in favour of its creditors or a proposal in bankruptcy to its creditors or any class thereof, (iii) has not had any petition for a receiving order presented in respect of it, and (iv) has not initiated proceedings with respect to a compromise or arrangement with its creditors or for its winding up, liquidation or dissolution;

(d) no approval or consent of any Governmental Entity is required by the Purchaser in connection with the execution, delivery and performance of this Agreement or any Closing Document by the Purchaser and the completion of the Transaction;

(e) the Purchaser is not a “non-Canadian” for the purposes of the *Investment Canada Act* (Canada); and

(f) the Purchaser has not received any notice in writing that there is any outstanding proceeding with respect to the Purchaser’s intended purchase of the Purchased Assets which could adversely affect the right or ability of the Purchaser to complete the purchase of the Purchased Assets in accordance with the terms of this Agreement.

6.3 Survival of Representations and Warranties

The Parties’ representations, warranties, covenants and agreements contained in this Agreement shall not merge on but shall survive for a period of TWELVE (12) months following the Closing. Each of the Vendor and the Purchaser covenants with the other that if the Closing takes place, it shall indemnify and hold harmless the other from any and all Claims suffered by the other as a result of any material breach by it of any of the representations, warranties or covenants contained herein provided that the material breach was not known to the Purchaser or the Vendor on or prior to the Closing Date.

ARTICLE VII

THE CLOSING

7.1 Closing

The closing of the transactions contemplated hereby shall occur electronically on the Closing Date, at which time:

(a) the Vendor shall deliver the Purchased Assets to the Purchaser, including vacant possession of the Property, free and clear of all Encumbrances other than Permitted Encumbrances; and

(b) the parties shall exchange the Closing Documents.

7.2 Vendor’s Closing Documents

On or before Closing, subject to the provisions of this Agreement, the Vendor shall execute or cause to be executed and shall deliver or cause to be delivered to the Purchaser or Purchaser’s Solicitors the following, and as appropriate:

(a) a registrable transfer of an undivided 100% legal and beneficial interest in the Lands in favour of the Purchaser or as the Purchaser directs (the “**Transfer**”);

(b) the VTB Mortgage;

(c) an assignment and assumption agreement with respect to Permitted Encumbrances and Warranties;

(d) any specific assignment and assumption agreements that may be required by the terms of any Permitted Encumbrance;

(e) a general conveyance in respect of the Chattels;

(f) a certificate of an officer confirming the Vendor (i) is not a non-resident of Canada within the meaning of Section 116 of the *Income Tax Act* (Canada), and (ii) is receiving the Purchase Price for its own account and not as an agent, trustee or otherwise on behalf of another Person;

(g) an undertaking to readjust following Closing;

(h) a direction to the Purchaser regarding payment of the balance of the Purchase Price;

(i) all keys to the Building and original executed copies of any Warranties in the possession or control of the Vendor; and

(j) all other conveyances, documents and deliverables which are required and which the Purchaser has requested on or before the Closing Date to give effect to the proper sale, transfer, assignment and conveyance of the Purchased Assets by the Vendor to the Purchaser, free and clear of all Encumbrances other than Permitted Encumbrances.

7.3 Purchaser's Closing Documents

On or before Closing, subject to the provisions of this Agreement, the Purchaser shall execute or cause to be executed and shall deliver or cause to be delivered to the Vendor or Vendor's Solicitors the following:

(a) the Purchase Price;

(b) the VTB Mortgage;

(c) a direction re title to the Lands, if required;

(d) the assignment and assumption agreement described in Section 7.2(c);

(e) any specific assignment and assumption agreements that may be required by the terms of any Permitted Encumbrance;

(f) an undertaking to readjust following Closing;

(g) the HST Certificate; and

(h) all other conveyances, documents and deliverables which are required and which the Vendor has requested on or before the Closing Date to give effect to the proper transfer, assignment and conveyance of the Purchased Assets by the Vendor to the Purchaser, free and clear of all Encumbrances other than Permitted Encumbrances.

7.4 Transfer Taxes

The Purchaser shall pay or cause the payment of all applicable HST, land transfer taxes, sales taxes, registration fees or other like charges properly payable on or in connection with the purchase of the Purchased Assets hereunder (collectively, the "**Transfer Taxes**") as and when such Transfer Taxes are payable pursuant to the applicable taxing legislation. The Purchaser and the Vendor acknowledge and agree that the Purchase Price and all other amounts referenced herein are exclusive of all Transfer Taxes.

7.5 Form of Closing Documents

All Closing Documents to be delivered by the Parties hereunder shall be in form and substance satisfactory to the Parties and their respective solicitors, in each case acting reasonably, provided that none of such documents shall contain covenants, representations or warranties which are in addition to or more onerous upon the Vendor or the Purchaser than those expressly set forth in this Agreement, or which are inconsistent or in conflict with Article VI.

7.6 Closing Procedures

(a) The Vendors and the Purchaser covenant and agree to cause their respective solicitors to enter into the most recent document registration agreement adopted by the Law Society of Ontario, as same may be reasonably amended by the agreement of both the Vendors' Solicitors and the Purchaser's Solicitors (the "**DRA**"), together with the requirement that the registering solicitor shall be obliged to provide the non-registering solicitor with a copy of the registration report printed by the electronic registration system ("**TERS**") upon the registration of the electronic documents, as evidence of the registration thereof, on the Closing Date. The DRA shall outline or establish the procedures and timing for completing the Transaction and shall be executed by both the Vendors' Solicitors and the Purchaser's Solicitors and exchanged between such solicitors (such that each solicitor has a copy of the DRA duly executed by both solicitors) prior to the Closing Date.

(b) The delivery and exchange of the Closing Documents and funds, and the release thereof to the Vendors and the Purchaser, as the case may be, shall be governed by the DRA, pursuant to which the solicitor receiving any Closing Documents and/or funds will be required to hold them in escrow and will not be entitled to release them except in strict accordance with the provisions of the DRA.

(c) Notwithstanding anything contained in this Agreement or in the DRA to the contrary, it is expressly understood and agreed by the Parties that an effective tender shall be deemed to have been validly made by either Party (the "**Tendering Party**") upon the other Party (the "**Receiving Party**") when the solicitor for the Tendering Party has: (A) delivered all applicable Closing Documents and funds to the Receiving Party's solicitor in accordance with the provisions of the DRA; (B) advised the solicitor for the Receiving Party, in writing, that the Tendering Party is ready, willing and able to complete the Transaction in accordance with the terms and provisions of this Agreement; and (C) completed all steps required by TERS to complete the Transaction that can be performed or undertaken by the Tendering Party's solicitor without the cooperation or participation of the Receiving Party's solicitor, and specifically when the Tendering Party's solicitor has electronically "signed" the Transfer/Deeds of Land for the Lands and other documents to be electronically registered for completeness and granted "access" to the Receiving Party's solicitor (but without the Tendering Party's solicitor releasing such Transfer/Deeds of Land for registration by the Receiving Party's solicitor), without the necessity of personally attending upon the Receiving Party or the Receiving Party's solicitor with the Closing Documents and/or funds, and without any requirement to have an independent witness evidencing the foregoing.

ARTICLE VIII
OPERATIONS UNTIL CLOSING

8.1 Work Order

Following waiver or satisfaction of the Due Diligence Condition, the Vendor covenants and agrees with the Purchaser that in respect of any work order, deficiency notice, order to comply or other directive or notice of non-conformity from a Governmental Entity that relates to any defect or deficiency in the construction, state of repair or state of completion of the Property (a "**Work Order**"), the Vendor shall, to the extent reasonably possible, comply with same prior to Closing at its expense and deliver evidence of such compliance to the Purchaser or an undertaking to comply with same at its sole expense as soon as reasonably possible after the Closing. Notwithstanding the foregoing, if in the reasonable opinion of the Purchaser's arm's length independent architect, engineer or other qualified expert, the cost to effect such compliance exceeds the amount of One Hundred Thousand Dollars ($100,000.00), the Purchaser shall so advise the Vendor and the Purchaser may either (i) assume such excess costs and proceed to Closing, with the Purchaser entitled to an adjustment on Closing in its favour equal to the estimated cost of compliance, or (ii) not complete the purchase of the Purchased Assets, in which case this Agreement shall be terminated, null and void and of no further force or effect whatsoever, each of the Vendor and the Purchaser shall be released from all of its liabilities and obligations under this Agreement (other than those liabilities and obligations which are expressly stated to survive the termination of this Agreement), and the Deposit and accrued interest shall, subject to Section 4.2(b), be returned to the Purchaser.

8.2 Damage Before Closing

(a) The interests of the Vendor in and to the Property being purchased, acquired and assumed by the Purchaser pursuant to the terms and conditions of this Agreement shall be at the risk of the Vendor until Closing. If any loss or damage occurs before Closing to the Building, in excess of ten percent (10%) of the Purchase Price (such loss or damage and replacement cost to be determined by the Purchaser's arm's length, independent architect, engineer or other qualified expert, acting reasonably), the Purchaser, within five (5) Business Days after disclosure to the Purchaser by the Vendor of the loss or damage and the extent thereof, shall by Notice to the Vendor elect either (i) to complete the purchase of the Property, in which event the Purchaser shall be entitled to the proceeds of insurance, if any, in respect of the loss or damage and the Vendor shall pay any deductibles in respect of such loss or damage, or (ii) not to complete the purchase of the Property, in which case this Agreement shall be terminated, null and void and of no further force or effect whatsoever, each of the Vendor and the Purchaser shall be released from all of its liabilities and obligations under this Agreement (other than those liabilities and obligations which are expressly stated to survive the termination of this Agreement), and the Deposit and accrued interest shall, subject to Section 4.2(b), be returned to the Purchaser.

(b) If other loss or damage to the Building occurs, the Purchaser shall have no right to elect to terminate this Agreement, the Purchaser shall be entitled to all proceeds of insurance in respect of such loss or damage (plus the reimbursement by the Vendor of any deductibles), and the Parties shall complete the within Transaction.

8.3 Ordinary Course/Specific Transactions

From the Effective Date until Closing, the Vendor shall operate the Property or cause the Property to be operated in the same manner as it has been operated prior to the Effective Date and, in any event, in accordance with sound business and management practices as would a reasonable owner of comparable properties, and not deal with the Property prior to the Closing Date in any way that could reasonably adversely affect the proposed use of the Property by the Purchaser.

8.4 Leasing and Contracts Prior to Closing

From and after the Effective Date, the Vendor may not enter into any Lease, Contract or Permitted Encumbrance affecting the Property without the prior written consent of the Purchaser, which may be withheld in its sole, absolute and unfettered discretion as to Leases and Contracts, and which may not be unreasonably withheld as to Permitted Encumbrances. Notwithstanding the foregoing, the Vendor may enter into customary maintenance and/or operational Contracts after the Effective Date without the approval of the Purchaser, provided the Vendor (i) notifies the Purchaser of same, and (ii) terminates such Contracts at its sole cost and expense prior to Closing, or such Contracts expire prior to Closing.

8.5 Assignment of Purchased Assets

Nothing in this Agreement shall be construed as an assignment of, or an attempt to assign to the Purchaser, any right, title or interest in any Purchased Asset which is (i) not assignable, or (ii) not assignable without the approval or consent of the other party or parties thereto, without first obtaining such approval or consent (collectively "**Non-Assignable Rights**"). In connection with such Non-Assignable Rights the Vendor shall, at the request of the Purchaser and in each case at the Purchaser's expense:

(a) apply for and use all reasonable commercial efforts to obtain all such consents or approvals, in a form satisfactory to the Purchaser acting reasonably, provided that nothing herein shall require the Vendor to make any payment or incur any obligations to any other party; and

(b) co-operate with the Purchaser in any reasonable and lawful arrangements designed to provide the benefits of such Non-Assignable Rights to the Purchaser, including without limitation, holding any such Non-Assignable Rights in trust for the Purchaser as the Purchaser may so direct or acting as agent for the Purchaser, as the Purchaser may so direct, provided that pursuant to such arrangements the Purchaser fully indemnifies the Vendor for all costs, obligations or liabilities incurred thereunder or in connection therewith.

ARTICLE IX
MISCELLANEOUS

9.1 As Is, Where Is

The Purchaser acknowledges and agrees, except as otherwise expressly provided for in this Agreement, that:

(a) the Purchased Assets are being purchased and assumed by the Purchaser on an "as is, where is" basis as of the Closing Date, in the condition or state as they exist as of the Closing Date, and without any express or implied agreement, representation or warranty of any kind whatsoever, including but not limited to the Building does not have electrical service throughout the Building;

(b) on Closing, title to the Property will be subject to Permitted Encumbrances; and

(c) in entering into this Agreement, the Purchaser has relied and will continue to rely entirely and solely upon its own inspections and investigations with respect to the Purchased Assets, including without limitation, the physical and environmental condition of the Property and the review of the documentation made available to the Purchaser.

This section shall not merge on, but shall survive, the Closing Date.

9.2 Notice

Any notice, demand, waiver, instrument, approval, consent, information, agreement, offer, payment, request or other communication (herewith referred to as a "**Notice**") to be given under or in connection with this Agreement shall, unless otherwise agreed to in writing, be in writing and shall be given by personal delivery, addressed or sent as set out below or to such other address as may from time to time be the subject of a notice, or be given by facsimile or email communication, as all set forth below:

To the Purchaser:

c/o SusGlobal Energy Corp.
200 Davenport Road
Toronto, ON M5R 1J2

Attention: Mr. Marc Hazout
Email: mhazout@susglobalenergy.com

With a copy to:

Goodmans LLP
Bay Adelaide Centre
333 Bay Street, Suite 3400
Toronto, ON M5H 2S7

Attention: Neill May/Tyler D'Angelo
Email: nmay@goodmans.ca
tdangelo@goodmans.ca

To the Vendor:

c/o Romspen Investment Corporation
162 Cumberland Street, Suite 300
Toronto, Ontario M5R 3N5

Attention; Richard Weldon
Email: RichardWeldon@romspen.com

With a copy to:

Dickinson Wright LLP
199 Bay Street, Suite 2200
Toronto, ON M5L 1G4

Attention: Paul A. Muchnik
Email: PMuchnik@dickinsonwright.com

A Notice is deemed to be given and received (i) if sent by personal delivery or same day courier, on the date of delivery if it is a Business Day and the delivery was made prior to 4:00 p.m. (Local Time) and otherwise on the next Business Day, (ii) if sent by email prior to 5:00 p.m., upon the day such email is sent, unless such email is not delivered to the recipient's inbox, in which case it shall be deemed delivered on the next Business Day; or (iii) if sent by overnight courier, on the next Business Day if the delivery was made prior to 4:00 p.m. (local time in place of receipt) on such Business Day and otherwise on the next Business Day. A Party may change its address for service from time to time by providing a Notice in accordance with the foregoing. Any subsequent Notice must be sent to the party at its changed address. Any element of a party's address that is not specifically changed in a Notice will be assumed not to be changed.

9.3 Assignment and Enurement

Neither this Agreement nor any benefits or burdens under this Agreement shall be assignable by any Party, and no Party may amalgamate or merge with any other person, without the prior written consent of each of the other Parties. Notwithstanding the foregoing, the Purchaser may, without the consent of the Vendor, but on Notice to the Vendor, assign this Agreement to a related entity to the Purchaser. In connection with any assignment of this Agreement, the Purchaser shall deliver to the Vendor, prior to such assignment becoming effective, a covenant executed by the assignee and the Purchaser, in favour of the Vendor, wherein the assignee agrees to assume, observe, perform and be bound by all of the Purchaser's obligations under this Agreement. No assignment of the Purchaser’s interest in this Agreement will release the Purchaser from its obligations hereunder. Subject to the foregoing, this Agreement shall enure to the benefit of and be binding upon the Parties and their respective successors (including any successor by reason of amalgamation or merger of any Party) and permitted assigns hereunder.

9.4 Expenses

Each Party shall pay its respective legal, accounting and other professional advisory fees, costs and expenses incurred in connection with the negotiation, preparation and execution of this Agreement and all documents and instruments executed or delivered pursuant to this Agreement, as well as any other fees, costs and expenses incurred.

9.5 Planning Act (Ontario)

This Agreement shall be effective to create an interest in the Purchased Assets only if the provisions of the *Planning Act* (Ontario) are complied with by the Vendor prior to the transfer of the Purchased Assets.

9.6 Further Assurances

The Parties shall do all such things and provide all such reasonable assurances as may be required to consummate the transactions contemplated by this Agreement, and each Party shall provide such further documents or instruments required by any other Party as may be reasonably necessary or desirable to effect the purpose of this Agreement and carry out its provisions.

9.7 Entire Agreement

This Agreement, and the agreements and other documents required to be delivered pursuant to this Agreement, constitute the entire agreement between the Parties and set out all of the covenants, promises, warranties, representations, conditions and agreements between the Parties in connection with the subject matter of this Agreement and supersede all prior agreements, understandings, negotiations and discussions, whether oral or written, pre-contractual or otherwise. There are no covenants, promises, warranties, representations, conditions or other agreements whether oral or written, pre-contractual or otherwise, express, implied or collateral, whether statutory or otherwise, between the Parties in connection with the subject matter of this Agreement except as specifically set forth in this Agreement and any document required to be delivered pursuant to this Agreement.

9.8 Amendments in Writing

No supplement, modification, waiver or termination of this Agreement shall be binding unless executed in writing by the Parties hereto in the same manner as the execution of this Agreement.

9.9 Severability

If any immaterial covenant, obligation, agreement or part thereof or the application thereof to any Person or circumstance, to any extent, shall be invalid or unenforceable, the remainder of this Agreement or the application of such covenant, obligation or agreement or part thereof to any Person, party or circumstance, other than those to which it is held invalid or unenforceable, shall not be affected thereby. Each covenant, obligation and agreement in this Agreement shall be separately valid and enforceable to the fullest extent permitted by law.

9.10 Applicable Law

This Agreement shall be construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein and shall be treated, in all respects, as an Ontario contract.

9.11 Time of the Essence

Time shall be of the essence of this Agreement and the transactions contemplated herein. Where anything is required to be done under this Agreement on a day that is not a Business Day, then the day for such thing to be done shall be the next following Business Day.

9.12 Waiver

No waiver of any of the provisions of this Agreement shall constitute or shall be deemed to constitute a waiver of any other provision (whether or not similar), nor shall any waiver constitute a continuing waiver unless otherwise expressed or provided.

9.13 Force Majeure

No Party shall be liable or responsible to the other Party, nor be deemed to have breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement when and to the extent such failure or delay is caused by or results from acts beyond such Party's control, including acts of God, flood, fire, earthquake, tsunami, epidemics, pandemics or epidemics (including the coronavirus pandemic), explosion, war, invasion, hostilities, terrorist threats or acts, riot, or other civil unrest, actions, embargoes, or blockades in effect on or after the date of this Agreement, national or regional emergency, strikes, labour stoppages or slowdowns, or other industrial disturbances, shortage of adequate power or transportation facilities, other similar events beyond the control of the affected Party, and any action by any Governmental Entity (including any Applicable Law) in response to any of the foregoing.

9.14 Interpretation

The Parties hereto acknowledge and agree that:

(a) each Party and its solicitors reviewed and negotiated the terms and provisions of this Agreement and have contributed to their revision;

(b) the rule of construction to the effect that any ambiguities are resolved against the drafting Party shall not be employed in the interpretation of this Agreement; and

(c) the terms and provisions of this Agreement shall be construed fairly as to all Parties and not in favour of or against any Party, regardless of which party was generally responsible for the preparation of this Agreement.

9.15 Disclosure

The Vendor acknowledges that the Purchaser is a wholly-owned subsidiary of SusGlobal Energy Corp., a public entity subject to reporting and disclosure requirements imposed by Applicable Law. Following the waiver of the Due Diligence Condition, the Purchaser may publicly announce the pending Transaction as the Purchaser deems advisable, or as otherwise required under Applicable Law.

9.16 Counterparts

This Agreement may be signed in one or more counterparts, each of which so signed shall be deemed to be an original, and such counterparts together shall constitute one and the same instrument. Counterparts may be executed and exchanged in electronic format, including by way of "DocuSign" or other similar electronic signature software. Notwithstanding the date of execution or transmission of any counterpart, each counterpart shall be deemed to have the effective date first written above.

[Signature Page to Follow]

IN WITNESS WHEREOF the Parties have duly executed this Agreement on the date first written above.

RIC (NASH) INC.

Per: ________________________________

Name: Richard Weldon

Title: President

Per: ________________________________

Name:

Title:

I/We have authority to bind the Corporation.

SUSGLOBAL ENERGY CANADA I LTD.

Per: Marc Hazout

Name: Marc Hazout

Title: President and CEO

Per: ________________________________

Name:

Title:

I/We have authority to bind the Corporation.

SCHEDULE "A"
LANDS

PIN 17566-0044 (LT)
PT LT 28 CON 1 SALTFLEET, PART 1 ON 62R9597, EXCEPT PARTS 1 & 2 ON EXPROPRIATION PLAN WE158566, S/T NS288847 ; HAMILTON
Municipal Address: 520 Nash Road North, Hamilton, Ontario L8H 7R9

SCHEDULE “B”
PERMITTED ENCUMBRANCES

General Permitted Encumbrances

1. The exceptions and qualifications contained in Section 44(1) of the *Land Titles Act*, R.S.O 1990, and any amendments thereto or any successor legislation, except paragraphs 1, 2, 3, 4, 5, 6 and 11, and not including any circumstances by which all or any part of the Lands may have escheated to the Crown.
2. The reservations, limitations, provisos and conditions expressed in the grant from the Crown.
3. Any registered easements or rights of way in favour of any Governmental Entity or public utility provided that none of the foregoing interferes in any material adverse respect with the current use or value of the Property and provided that there is no default thereunder known to the Vendor.
4. Inchoate liens for realty taxes, rates, utility charges, assessments or governmental charges or levies that have accrued but are not yet due and payable.
5. All registered agreements for utilities and services for hydro, water, heat, power, sewer and telephone serving the Property, provided none of the foregoing interferes in any material adverse respect with the current use or value of the Property, and provided that there is no default thereunder known to the Vendor.
6. Zoning, land use and building restrictions, by-laws, regulations and ordinances of federal, provincial, municipal or other governmental bodies or regulatory authorities.

Specific Permitted Encumbrances

7. Instrument No. BL1819.
8. Instrument No. HL167546.
9. Instrument No. 62R9579.
10. Instrument No. 62R9597.
11. Instrument No. 62R15125.
12. Instrument No. 62R15591.
13. Instrument No. WE528492.

SCHEDULE "C"
FORM OF HST CERTIFICATE

TO:	**RIC (NASH) INC. (the "Vendor")**
RE:	Agreement of purchase and sale made as of April 28, 2021 between **SUSGLOBAL ENERGY CANADA I LTD. (the "Purchaser"), as purchaser,** and the Vendor, as vendor (the "**Purchase Agreement**"), for the purchase and sale of the lands and premises legally described in PIN 17566-0044 (LT) (collectively, the "**Property**")
DATE:	February 11, 2021

Capitalized terms used herein and not defined herein shall have the meanings ascribed to them in the Purchase Agreement.

IN CONSIDERATION of the completion of the transaction set out in the Purchase Agreement, the undersigned hereby certifies and agrees as follows:

a) the Property is being purchased by the Purchaser as principal for its own account and not as an agent, trustee or otherwise on behalf of or for another person;

b) the Purchaser is registered under Subdivision d of Division V of Part IX of the *Excise Tax Act* (Canada) (the "**Act**") for the collection and remittance of harmonized sales tax ("**HST**") and its registration number is **792621096 RT0001** and such registration is in good standing and has not been varied, cancelled or revoked;

c) the Purchaser shall be liable for, shall self-assess and shall remit to the appropriate governmental authority, all HST which is payable under the Act in connection with the transfer of the Property made pursuant to the Purchase Agreement, all in accordance with the Act; and

d) the Purchaser shall indemnify and save harmless each Vendor from and against any and all HST, penalties, costs and/or interest which may become payable by or be assessed against such Vendor as a result of any inaccuracy, misstatement or misrepresentation made by the Purchaser in connection with any matter contained in this Certificate and Indemnity.

This Certificate and Indemnity may be executed and delivered by electronic means.

[Signature Page to Follow]

SUSGLOBAL ENERGY CANADA I LTD.

Per: Marc Hazout

Name: Marc Hazout
Title: President and CEO

Per:

Name:
Title:

SCHEDULE “D”
VTB LOAN PARTICULARS

Principal:	$2,000,000
Interest Rate:	$2% per annum, interest only, compounded and paid monthly, not in advance
Term:	Two (2) years and one day, expiring April 28, 2023 (“**Maturity Date**”)
Prepayment:	The Purchaser shall be entitled when not in default hereunder and at any time or times before the Maturity Date to prepay the VTB Mortgage, in whole or in part, together with the interest charged on a per-diem basis up to the day of prepayment, the whole without penalty, bonus or notice.

SCHEDULE "E"
DELIVERIES

1. True copies of any studies, tests, audits, surveys, investigations, reports (including environmental, geotechnical and soils reports), plans, service records, and other information concerning the Property, to the extent in the possession or control of the Vendor;
2. Any material correspondence with any Governmental Entity in respect of the use and/or operation of the Property (including with respect to existing Environmental Compliance Approvals);
3. copies of the following, or acknowledgment that none exist: (i) any Contracts, including a list of all suppliers and addresses; (ii) any Warranties; and (iii) any Leases, to the extent in the possession or control of the Vender;
4. a list describing all Personal Property, or acknowledgement none exist;
5. a list of any fixed equipment, improvements, Chattels or fixtures located on, in or under the Lands, which are not owned or leased by the Vendor;
6. all building plans and specifications of the Building as built and other improvements to be built within the Property, together with any plans/proposals/renderings for these Building and any expansion to the Building to the extent in the possession or control of the Vendor;
7. up-to-date surveys showing the location of the Building and other improvements presently situated thereon and planned and all easements and rights-of-way thereon and any encroachments on or affecting the Property prepared by a qualified Land Surveyor, to the extent in the possession of the Vendor;
8. copies of any unregistered agreements with, and permits and licenses from Governmental Entities or owners of adjoining lands relating to the development or operation of the Property, or the construction of the Building to the extent in the possession or control of the Vender; and
9. any operating, property and security manuals with respects to the Chattels or Building, and the fixtures and systems located within, thereon and thereunder, to the extent in the possession or control of the Vender.

AMENDING AGREEMENT

THIS AGREEMENT is made as of the 8TH___ day of April, 2021 (the "**Agreement**").

BETWEEN:

RIC (NASH) INC.
(the "**Vendor**")
\- and -
SUSGLOBAL ENERGY CANADA I LTD.
(the "Purchaser")

RECITALS:

A. The Purchaser and the Vendor entered into an agreement of purchase and sale dated February 10, 2021 (as extended via email between counsel to the Purchaser and Vendor, the "**Purchase Agreement**") with respect to the purchase and sale of the Purchased Assets.

B. The parties hereto have agreed to amend certain terms of the Purchase Agreement, all on the terms hereinafter set forth.

C. All capitalized terms used but not otherwise defined herein shall have the meaning ascribed thereto in the Purchase Agreement.

NOW THEREFORE THIS AGREEMENT WITNESSES that, in consideration of the sum of $10.00, the mutual covenants, terms, and conditions set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. The recitals hereto are true and accurate in all material respects.

2. The Vendor acknowledges receiving the proposed scope of work for a Phase II environmental site assessment to be conducted by Trafalgar Environmental Consultants on the Property, at the sole cost and expense of the Purchaser, and hereby consents to the carrying out of such Phase II, the whole in accordance with Section 4.2(b) of the Purchase Agreement.

3. The defined term "Closing Date" is hereby amended by deleting the definition of Closing Date in its entirety, and replacing it with the following:

" "**Closing Date**" means June 4, 2021, subject to Section 7.1(b)."

4. The defined term "Due Diligence Date" is hereby amended by deleting the definition of Due Diligence Date in its entirety, and replacing it with the following:

" "**Due Diligence Date**" means May 19, 2021, subject to Section 7.1(b)."

5. Section 4.2(b) is hereby amended by adding the following to the end of the provision:

   "The Purchaser shall provide the Vendor with copies of all environmental and physical reports it receives from its consultants forthwith after the Due Diligence Date (together with reliance letters in respect of the environmental reports in favour of the Vendor as mortgagee under the VTB Loan), or, if the Purchaser does not waive its Due Diligence Condition, forthwith after the date of the termination of this Agreement."

6. Section 5.1(a) is hereby struck in its entirety and replaced with the following:

   "by the Due Diligence Date, the Purchaser's Phase II environmental site assessment (i) shall not disclose the presence of contaminants in soil or groundwater at the Property beyond the applicable site condition standards set out in '*Soil, groundwater and sediment standards for use under Part XV.1 of the Environmental Protection Act*', promulgated by the Ontario Ministry of the Environment, Conservation and Parks, and (ii) shall not recommend any further testing or monitoring of soil, groundwater, or other environmental conditions present at the Property (such condition, the "**Due Diligence Condition**"). For greater certainty, in the event (and only in the event) both aforementioned conditions in subsections (i) and (ii) are satisfied, the Purchaser's Due Diligence Condition shall be deemed waived. Otherwise, the Purchaser's decision to deem the Due Diligence Condition waived or satisfied shall be made in the Purchaser's sole, subjective, absolute, and unfettered discretion;"

7. Section 5.4 is hereby amended by striking the last sentence and replacing it with the following:

   "Without limiting the generality of the foregoing, the Vendor covenants to assist if and as reasonably required (including by coordinating with Rosen Goldberg Inc., or such other party as may be reasonably required) (i) to transfer the existing Environmental Compliance Approvals benefitting the Property to the Purchaser (or as it may direct), and (ii) to assist the Purchaser in supplanting the existing Financial Assurance security in the amount of approximately $100,000 held by the Ministry of the Environment, Conservation and Parks with new security to be posted by the Purchaser. This covenant shall survive Closing."

8. The following sentence shall be added below Section 7.1(b):

   "Notwithstanding anything to the contrary herein, if the Purchaser receives the Phase II environmental site assessment prior to the Due Diligence Date and, as a result of subsections (i) and (ii) of Section 5.1(a) being satisfied, the Due Diligence Condition is deemed waived, the Purchaser shall advise the Vendor within two (2) Business Days of receipt of such Phase II, and both the Closing Date and Due Diligence Date shall be amended and brought forward by an equal number of days between the original Due Diligence Date (being May 19, 2021) and the date that the Purchaser notifies the Vendor as contemplated above."

9. The following shall be added to the end of Schedule B:

“The Vendor acknowledges the following Encumbrances are not Permitted Encumbrances and are to be discharged from title to the Lands prior to Closing:

(i) Instrument No. WE1357585, registered May 31, 2019, being a charge securing the original principal amount of $30,026,129.00 in favour of RIC (Enviromaster) Inc. (“**RIC (Enviromaster)**”).

(ii) Instrument No. WE1357586, registered May 31, 2019, being a notice of assignment of rents – general in favour of RIC (Enviromaster) relating to Instrument No. WE1357585.

(iii) Instrument No. WE1424360, registered April 6, 2020, being a construction lien securing the original principal amount of $313,156 in favour of 880430 Ontario Inc. (“**880430**”).

(iv) Instrument No. WE1440256, registered July 6, 2020, being a certificate of action in favour of 880430 relating to Instrument No. WE1424360.

The Vendor shall also discharge existing registrations under the *Personal Property Security Act* (Ontario) in favour of RIC (Enviromaster), or obtain and deliver no- interest letters in respect of the Property.”

10. The third line in Schedule D shall be deleted in its entirety and replaced with the following:

“**Term:** Two (2) years, expiring the day prior to the second (2nd) anniversary of the Closing Date (or, if such day is not a Business Day, the next following Business Day).

11. The Purchase Agreement, as amended by this Agreement, is hereby ratified and confirmed and is binding upon the parties hereto in accordance with its terms and, except as expressly provided in this Agreement, remains unamended and in full force and effect and time shall continue to be of the essence.

12. This Agreement may be executed in counterparts, each of which shall be an original and all counterparts together shall constitute a single document. The fact of execution of this Agreement may be communicated to the other parties by facsimile or email (with a .pdf attachment) transmission of the signature page of this Agreement.

13. This Agreement shall be binding upon and shall enure to the benefit of the parties hereto and their respective successors and assigns.

[Signature Page Follows]

IN WITNESS WHEREOF the parties have executed this Agreement as of the first date written above.

SUSGLOBAL ENERGY CANADA I LTD.

Per: Marc Hazout

Name: Marc Hazout
Title: President and CEO

Per: ____________________

Name:
Title:

RIC (NASH) INC.

Per: ____________________

Name:
Title:

Per: ____________________

Name:
Title:

IN WITNESS WHEREOF the parties have executed this Agreement as of the first date written above.

SUSGLOBAL ENERGY CANADA I LTD.

Per: ______________________________
Name:
Title:

Per: ______________________________
Name:
Title:

RIC (NASH) INC.

Per: ______________________________
Name: RICHARD WELDON
Title: PRESIDENT

Per: ______________________________
Name:
Title:

Exhibit 31.1

CERTIFICATION

I, Marc Hazout, certify that:

1. I have reviewed this quarterly report on Form 10-Q of SusGlobal Energy Corp. (the "Company");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this report;

4. The Company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Company and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and

5. The Company's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company's auditors and the Company's board of directors:

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial information; and

   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: May 21, 2021

By: /s/ Marc Hazout
Marc Hazout
Executive Chairman, President and Chief Executive Officer
(Principal Executive Officer)

Exhibit 31.2

CERTIFICATION

I, Ike Makrimichalos, certify that:

1. I have reviewed this quarterly report on Form 10-Q of SusGlobal Energy Corp. (the "Company");

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the Company as of, and for, the periods presented in this report;

4. The Company's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the Company and have:

   (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the Company, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   (c) Evaluated the effectiveness of the Company's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   (d) Disclosed in this report any change in the Company's internal control over financial reporting that occurred during the Company's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting; and

5. The Company's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the Company's auditors and the Company's board of directors:

   (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial information; and

   (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

Date: May 21, 2021

By: /s/ Ike Makrimichalos
Ike Makrimichalos
Chief Financial Officer
(Principal Financial and Accounting Officer)

Document and Entity Information - shares	3 Months Ended Mar. 31, 2021	May 21, 2021
Cover [Abstract]		
Entity Registrant Name	SusGlobal Energy Corp.	
Entity Central Index Key	0001652539	
Entity Current Reporting Status	Yes	
Current Fiscal Year End Date	--12-31	
Entity Filer Category	Non-accelerated Filer	
Entity Common Stock, Shares Outstanding		89,584,951
Document Type	10-Q	
Document Period End Date	Mar. 31, 2021	
Amendment Flag	false	
Document Fiscal Period Focus	Q1	
Document Fiscal Year Focus	2021	
Entity Small Business	true	
Entity Emerging Growth Company	true	
Entity Ex Transition Period	true	
Entity Shell Company	false	
Entity Interactive Data Current	Yes	

Consolidated Balance Sheets	Mar. 31, 2021 USD ($)	Dec. 31, 2020 USD ($)
Current Assets		
Cash	$ 166,998	$ 6,457
Trade receivables	67,781	182,871
Government remittances receivable	5,832	3,746
Other receivable	52,559	0
Inventory	45,923	24,740
Prepaid expenses and deposits	442,500	94,131
Deferred assets	214,704	215,953
Total Current Assets	996,297	527,898
Intangible Assets	193,158	188,180
Long-lived Assets, net	4,918,626	5,042,225
Long-Term Assets	5,111,784	5,230,405
Total Assets	6,108,081	5,758,303
Current Liabilities		
Accounts payable	1,111,461	1,073,454
Government remittances payable	259,568	229,358
Accrued liabilities	979,119	1,206,618
Advance		15,460
Deferred revenue	2,756	4,790
Current portion of long-term debt	6,404,823	6,327,520
Current portion of obligations under capital lease	177,830	375,140
Convertible promissory notes	479,000	1,092,100
Loan payable to related party	18,290	33,772
Total Current Liabilities	9,432,847	10,358,212
Long-term debt	79,520	78,540
Obligations under capital lease	176,427	0
Deferred tax liability	83,530	82,501
Total Long-term Liabilities	339,477	161,041
Total Liabilities	9,772,324	10,519,253
Stockholders' Deficiency		
Preferred stock, $.0001 par value, 10,000,000 authorized, none issued and outstanding		
Common stock, $.0001 par value, 150,000,000 authorized, 89,184,951 (2020-82,860,619) shares issued and outstanding	8,920	8,288
Additional paid-in capital	10,451,369	9,045,187
Shares to be issued	66,000	8,580
Accumulated deficit	(13,775,129)	(13,468,794)
Accumulated other comprehensive loss	(415,403)	(354,211)
Stockholders' deficiency	(3,664,243)	(4,760,950)
Total Liabilities and Stockholders' Deficiency	$ 6,108,081	$ 5,758,303

Consolidated Balance Sheets (Parenthetical) - $ / shares	Mar. 31, 2021	Dec. 31, 2020
Statement of Financial Position [Abstract]		
Preferred Stock, Par Value Per Share	$ 0.0001	$ 0.0001
Preferred Stock, Shares Authorized	10,000,000	10,000,000
Preferred Stock, Shares Issued		
Preferred Stock, Shares Outstanding		
Common Stock, Par Value Per Share	$ 0.0001	$ 0.0001
Common Stock, Shares Authorized	150,000,000	150,000,000
Common Stock, Shares, Issued	89,184,951	82,860,619
Common Stock, Shares, Outstanding	89,184,951	82,860,619

Consolidated Statements of Operations and Comprehensive Loss	3 Months Ended			
	Mar. 31, 2021 CAD ($) shares	Mar. 31, 2021 USD ($) $ / shares shares	Mar. 31, 2020 CAD ($) shares	Mar. 31, 2020 USD ($) $ / shares shares
Revenue		$ 192,660		$ 350,197
Cost of Sales				
Opening inventory		24,740		5,389
Depreciation	$ 172,883	136,560	$ 151,966	113,109
Less: closing inventory		(45,923)		(4,071)
Total cost of sales		310,592		293,762
Gross (loss) profit		(117,932)		56,435
Operating expenses				
Management compensation-stock- based compensation		54,259		
Management compensation-fees		90,049		51,357
Marketing		45,727		2,917
Professional fees		64,402		81,448
Interest expense and default amounts		163,874		312,291
Office and administration		75,215		55,685
Rent and occupancy		32,339		28,297
Insurance		15,002		18,179
Filing fees		18,959		13,880
Amortization of financing costs		13,578		92,538
Directors' compensation		10,664		(1,420)
Stock-based compensation		8,073		
Repairs and maintenance		13,189		6,458
Foreign exchange (income) loss		(12,118)		150,095
Total operating expenses		593,212		811,725
Net loss from operating activities		(711,144)		(755,290)
Other income		404,809		0
Net loss		(306,335)		(755,290)
Other comprehensive (loss) income				
Foreign exchange (loss) gain		(61,192)		301,639
Comprehensive loss		$ (367,527)		$ (453,651)
Net loss per share-basic and diluted (in dollars per share) | $ / shares		$ (0.01)		$ (0.01)
Weighted average number of common shares outstanding- basic and diluted (in shares) | shares	86,818,361	86,818,361	57,441,740	57,441,740
Direct wages and benefits [Member]				
Cost of Sales				
Total cost of sales		$ 71,059		$ 76,183

Equipment rental, delivery, fuel and repairs and maintenance [Member]		
Cost of Sales		
Total cost of sales	105,893	61,302
Utilities [Member]		
Cost of Sales		
Total cost of sales	18,263	38,277
Outside contractors [Member]		
Cost of Sales		
Total cost of sales		3,573
Cost of Goods and Service Benchmark [Member]		
Cost of Sales		
Total cost of sales	$ 356,515	$ 297,833

Consolidated Statements of Changes in Stockholders' Equity	Common Shares [Member] USD ($) shares	Additional Paid-in Capital [Member] USD ($)	Shares to be Issued [Member] USD ($)	Stock Compensation Reserve [Member] USD ($)	Accumulated Deficit [Member] USD ($)	Accumulated Other Comprehensive Income (Loss) [Member] USD ($)	CAD ($)	USD ($)
Beginning Balance at Dec. 31, 2019	$ 5,180	$ 7,450,091	$ 0	$ 1,000,000	$ (11,449,497)	$ (209,792)		$ (3,204,018)
Beginning Balance (Shares) at Dec. 31, 2019 | shares	51,784,504							
Shares issued on vesting of 2019 stock awards	$ 100	999,900		(1,000,000)				
Shares issued on vesting of 2019 stock awards (Shares) | shares	1,000,000							
Shares issued on conversion of debt to equity	$ 772	75,955						76,727
Shares issued on conversion of debt to equity (shares) | shares	7,717,326							
Shares yet to be issued on issuance of convertible debt			7,250					7,250
Other comprehensive loss						301,639		301,639
Net loss					(755,290)			(755,290)
Ending Balance at Mar. 31, 2020	$ 6,052	8,525,946	7,250	0	(12,204,787)	91,847		(3,573,692)
Ending Balance (Shares) at Mar. 31, 2020 | shares	60,501,830							
Beginning Balance at Dec. 31, 2019	$ 5,180	7,450,091	0	1,000,000	(11,449,497)	(209,792)		(3,204,018)
Beginning Balance (Shares) at Dec. 31, 2019 | shares	51,784,504							
Ending Balance at Dec. 31, 2020	$ 8,288	9,045,187	8,580	0	(13,468,794)	(354,211)		(4,760,950)
Ending Balance (Shares) at Dec. 31, 2020 | shares	82,860,619							
Shares issued for proceeds previously received	$ 40	8,540	(8,580)	0				
Shares issued for proceeds previously received (Shares) | shares	400,000							
Shares issued to officers	$ 105	216,930						217,035
Shares issued to officers (Shares) | shares	1,050,000							
Shares issued on conversion of related party debt and accounts payable to equity	$ 100	285,544						285,644
Shares issued on conversion of related party debt and accounts payable to equity (Shares) | shares	1,005,728							
Shares issued on conversion of debt to equity	$ 318	713,398						713,716
Shares issued on conversion of debt to equity (shares) | shares	3,175,124							

Shares issued for professional services	$ 6	24,213						24,219
Shares issued for professional services (Shares) | shares	63,000							
Shares yet to be issued on issuance of convertible debt			66,000					66,000
Shares issued on private placement	$ 63	157,557					$ 200,000	157,620
Shares issued on private placement (Shares) | shares	630,480							
Other comprehensive loss						(61,192)		(61,192)
Net loss					(306,335)			(306,335)
Ending Balance at Mar. 31, 2021	$ 8,920	$ 10,451,369	$ 66,000	$ 0	$ (13,775,129)	$ (415,403)		$ (3,664,243)
Ending Balance (Shares) at Mar. 31, 2021 | shares	89,184,951							

Consolidated Statements of Cash Flows - USD ($)	3 Months Ended	
	Mar. 31, 2021	Mar. 31, 2020
Cash flows from operating activities		
Net loss	$ (306,335)	$ (755,290)
Adjustments for:		
Depreciation	137,751	114,374
Amortization of intangible assets	979	551
Non-cash professional fees on conversion of debt	275	1,416
Non-cash interest expense on conversion of debt	(32,444)	
Amortization of financing fees	13,578	92,538
Stock-based compensation	62,332	
Gain on forgiveness of convertible promissory notes and accrued interest	(359,460)	
Gain on disposal of long-lived assets	(45,349)	
Changes in non-cash working capital:		
Trade receivables	116,589	(66,262)
Government remittances receivable	(2,027)	3,777
Other receivables	(52,208)	5,358
Inventory	(20,735)	912
Prepaid expenses and deposits	(165,959)	12,179
Deferred assets	3,916	
Accounts payable	104,781	78,407
Government remittances payable	27,166	38,518
Accrued liabilities	89,613	218,222
Deferred revenue	(2,080)	8,188
Net cash used in operating activities	(429,617)	(247,112)
Cash flows from investing activities		
Purchase of intangible assets	(3,593)	(2,574)
Proceeds on disposal of long-lived assets	47,394	
Adjustments (purchase) of long-lived assets	45,475	(50,352)
Net cash provided by (used in) investing activities	89,276	(52,926)
Cash flows from financing activities		
Repayments of advance	(15,548)	(3,147)
Repayment/advance of long-term debt	(15,217)	3,686
Repayments of obligations under capital lease	(25,393)	(35,856)
Advances and penalties on convertible promissory notes	245,000	103,441
Repayment of convertible promissory notes	(50,000)	
Advances of loans payable to related parties	206,654	74,430
Repayment of loans payable to related parties	(15,798)	
Proceeds on private placement	157,620	
Net cash provided by financing activities	487,318	142,554
Effect of exchange rate on cash	13,564	86,900
Increase (decrease) in cash	160,541	(70,584)
Cash and cash equivalents-beginning of period	6,457	7,926

Restricted cash-beginning of period		467,798
Cash and cash equivalents and restricted cash-beginning of period	6,457	475,724
Cash and cash equivalents and restricted cash-end of period	166,998	405,140
Supplemental Cash Flow Disclosure:		
Interest paid	$ 104,705	$ 51,620

Nature of Business and Basis of Presentation	3 Months Ended Mar. 31, 2021
Organization, Consolidation and Presentation of Financial Statements [Abstract]	
Nature of Business and Basis of Presentation [Text Block]	**1. Nature of Business and Basis of Presentation**

SusGlobal Energy Corp. ("SusGlobal") was formed by articles of amalgamation on December 3, 2014, in the Province of Ontario, Canada and its executive office is in Toronto, Ontario, Canada. SusGlobal, a company in the start-up stages and Commandcredit Corp. ("Commandcredit"), an inactive Canadian public company, amalgamated to continue business under the name of SusGlobal Energy Corp.

On May 23, 2017, SusGlobal filed an Application for Authorization to continue in another Jurisdiction with the Ministry of Government Services in Ontario and a certificate of corporate domestication and certificate of incorporation with the Secretary of State of the State of Delaware under which it changed its jurisdiction of incorporation from Ontario to the State of Delaware (the "Domestication"). In connection with the Domestication each of the currently issued and outstanding common shares were automatically converted on a one-for-one basis into common shares compliant with the laws of the state of Delaware (the "Shares"). As a result of the Domestication, pursuant to Section 388 of the General Corporation Law of the State of Delaware (the "DGCL"), SusGlobal continued its existence under the DGCL as a corporation incorporated in the State of Delaware. The business, assets and liabilities of SusGlobal and its subsidiaries on a consolidated basis, as well as its principal location and fiscal year, were the same immediately after the Domestication as they were immediately prior to the Domestication. SusGlobal filed a Registration Statement on Form S-4 to register the Shares and this registration statement was declared effective by the Securities and Exchange Commission on May 23, 2017.

On December 11, 2018, the Company began trading on the OTCQB venture market exchange, under the ticker symbol SNRG.

SusGlobal is a renewables company focused on acquiring, developing and monetizing a global portfolio of proprietary technologies in the waste to energy and regenerative products application.

These interim condensed consolidated financial statements of SusGlobal and its wholly-owned subsidiaries, SusGlobal Energy Canada Corp. ("SECC"), SusGlobal Energy Canada I Ltd. ("SGECI"), SusGlobal Energy Belleville Ltd. ("SGEBL") and 1684567 Ontario Inc. ("1684567") (together, the "Company"), have been prepared following generally accepted accounting principles in the United States ("US GAAP") for interim financial information and the Securities Exchange Commission ("SEC") instructions to Form 10-Q and Article 8 of SEC Regulation S-X, and are expressed in United States Dollars. The Company's functional currency is the Canadian Dollar ("C$"). In the opinion of management, all adjustments necessary for a fair presentation have been included.

Going Concern	3 Months Ended Mar. 31, 2021
Going Concern [Abstract]	
Going Concern [Text Block]	**2. Going Concern** The interim condensed consolidated financial statements have been prepared in accordance with US GAAP, which assumes that the Company will be able to meet its obligations and continue its operations for the next twelve months. The Company incurred a net loss of $306,335 (2020-$755,290) for the three months ended March 31, 2021 and as at that date had a working capital deficit of $8,436,550 (December 31, 2020-$9,830,314) and an accumulated deficit of $13,775,129 (December 31, 2020-$13,468,794) and expects to incur further losses in the development of its business. On February 18, 2021, PACE and the Company reached a new agreement to repay all amounts owing to PACE on or before July 30, 2021. Management continues discussions with equity investors and a Canadian chartered bank to re-finance its remaining obligations to PACE and repay other creditors. These factors cast substantial doubt as to the Company's ability to continue as a going concern, which is dependent upon its ability to obtain the necessary financing to further the development of its business, satisfy its obligations to PACE and its other creditors, whose debts are also in default, and upon achieving profitable operations. There is no assurance of funding being available or available on acceptable terms. Realization values may be substantially different from carrying values as shown. Beginning in March 2020 the Governments of Canada and Ontario, as well as foreign governments, instituted emergency measures as a result of the novel strain of coronavirus ("COVID-19"). The virus has had a major impact on Canadian and international securities and currency markets and consumer activity which may impact the Company's financial position, its results of operations and its cash flows significantly. The situation is constantly evolving, however, so the extent to which the COVID-19 outbreak will impact businesses and the economy is highly uncertain and cannot be predicted. Accordingly, the Company cannot predict the extent to which its financial position, results of operations and cash flows will be affected in the future. These interim condensed consolidated financial statements do not include any adjustments to reflect the future effects on the recoverability and classification of assets or the amounts and classification of liabilities that may result if the Company was unable to continue as a going concern.

Significant Accounting Policies	3 Months Ended Mar. 31, 2021
Accounting Policies [Abstract]	
Significant Accounting Policies [Text Block]	**3. Significant Accounting Policies** These interim condensed consolidated financial statements do not include all of the information and footnotes required by US GAAP for complete financial statements and should be read in conjunction with the consolidated financial statements of the Company for the years ended December 31, 2020 and 2019 and their accompanying notes.

Financial Instruments	3 Months Ended Mar. 31, 2021
Investments, All Other Investments [Abstract]	
Financial Instruments [Text Block]	**4. Financial Instruments** The carrying value of cash, trade receivables, other receivables, accounts payable, accrued liabilities and deferred revenue approximated their fair values as of March 31, 2021 and December 31, 2020, due to their short-term nature. The carrying value of the advance, long-term debt, obligations under capital lease, convertible promissory notes and loan payable to related party approximated their fair values due to their market interest rates. Interest, Credit and Concentration Risk Interest rate risk is the risk borne by an interest-bearing asset or liability as a result of fluctuations in interest rates. Financial assets and financial liabilities with variable interest rates expose the Company to cash flow interest rate risk. The Company is exposed to significant interest rate risk on the current portion of its long-term debt and a portion of its convertible promissory notes of $6,583,823 (C$8,279,455) (2020-$6,327,520; C$8,056,430). Credit risk is the risk of loss associated with a counterparty's inability to perform its payment obligations. As at March 31, 2021, the Company's credit risk is primarily attributable to cash and trade receivables. As at March 31, 2021, 2021, the Company's cash was held with reputable Canadian chartered banks, a credit union and a United States of America bank. With regards to credit risk with customers, the customers' credit evaluation is reviewed by management and account monitoring procedures are used to minimize the risk of loss. The Company believes that no additional credit risk beyond amounts provided for by the allowance for doubtful accounts are inherent in accounts receivable. As at March 31, 2021, the allowance for doubtful accounts was $nil (C$nil) (December 31, 2020-$nil; C$nil). As at March 31, 2021, the Company is exposed to concentration risk as it had three customers (December 31, 2020-five customers) representing greater than 5% of total trade receivables and three customers (December 31, 2020-five customers) represented 82% (December 31, 2020-96%) of trade receivables. The Company had certain customers whose revenue individually represented 10% or more of the Company's total revenue. These customers accounted for 82% (39%, 26% and 17%) (March 31, 2020-86%; 27%, 14%, 12%, 12%, 11% and 10%) of total revenue. Liquidity Risk Liquidity risk is the risk that the Company is unable to meet its obligations as they fall due. The Company takes steps to ensure it has sufficient working capital and available sources of financing to meet future cash requirements for capital programs and operations. Management is in discussions with a Canadian chartered bank to refinance its obligations to PACE and repay other creditors. Refer also to going concern, note 2. The Company actively monitors its liquidity to ensure that its cash flows and working capital are adequate to support its financial obligations and the Company's capital programs. In order to continue operations, the Company will need to raise capital, repay PACE for all of its outstanding obligations by July 30, 2021 and complete the refinancing of its real property and organic waste processing and composting facility. There is no assurance of funding being available or available on acceptable terms. Realization values may be substantially different from carrying values as shown. Refer also to going concern, note 2. Currency Risk

Although the Company's functional currency is the C$, the Company realizes a portion of its expenses in United States Dollars ("$"). Consequently, certain assets and liabilities are exposed to foreign currency fluctuations. As at March 31, 2021, $61,849 (December 31, 2020-$527,847, net monetary liabilities) of the Company's net monetary assets were denominated in $. The Company has not entered into any hedging transactions to reduce the exposure to currency risk.

Intangible Assets	**3 Months Ended Mar. 31, 2021**
Goodwill and Intangible Assets Disclosure [Abstract]	
Intangible Assets [Text Block]	**5. Intangible Assets**

	March 31, 2021		December 31, 2020
Customer lists-limited life-C$12,524) (net of accumulated amortization of $7,298) (C$12,798) (2020-$10,809 (C$13,763) (net of accumulated amortization of $9,078 (C$11,559))	**$ 9,959**	$	10,809
Trademarks-indefinite life-C$47,682	**37,916**		33,878
Environmental compliance approvals-indefinite life- C$182,700	**145,283**		143,493
	$ 193,158	$	188,180

For the three-month period ended March 31, 2021, the Company incurred fees in connection with various trademarks in the United States and Canada, in the amount $3,616 (C$4,547) (December 31, 2020-$21,723; C$27,658).

On September 15, 2017, the Company acquired the environmental compliance approvals, having an indefinite life, on the purchase of certain assets from BDO Canada Limited ("BDO") under an asset purchase agreement (the "APA").

Effective May 24, 2019, the Company acquired customer lists of $22,608 (C$30,400) relating to certain municipal contracts. These customer lists are being amortized over terms ranging from forty-five to sixty-six months. During the three -month period ended March 31, 2021, amortization of $979 (C$1,239) (2020-$506; $C680), disclosed under office and administration in the statements of operations and comprehensive loss and under amortization of intangible assets in the statements of cash flows.

Long-lived Assets, net	3 Months Ended Mar. 31, 2021
Long lived Assets net [Abstract]	
Long-lived Assets, net [Text Block]	**6. Long-lived Assets, net**

	March 31, 2021			December 31, 2020
	Cost	**Accumulated depreciation**	**Net book value**	Net book value
Land	**$1,676,282**	**$ —**	**$1,676,282**	$ 1,655,623
Composting buildings	**2,411,141**	**503,964**	**1,907,177**	1,965,959
Gore cover system	**1,119,659**	**369,777**	**749,882**	771,622
Driveway and paving	**368,576**	**104,430**	**264,146**	268,171
Machinery and equipment	**180,172**	**89,414**	**90,758**	99,227
Equipment under capital lease	**740,331**	**520,278**	**220,053**	269,116
Office trailer	**9,542**	**8,712**	**830**	1,527
Vacuum trailer	**5,964**	**3,131**	**2,833**	3,240
Computer equipment	**7,029**	**6,909**	**120**	385
Automotive equipment	**9,168**	**5,043**	**4,125**	4,754
Signage	**4,250**	**1,830**	**2,420**	2,601
	$6,532,114	**$ 1,613,488**	**$4,918,626**	$ 5,042,225

Depreciation is disclosed in cost of sales in the amount of $136,560 (C$172,883) (2020-$113,109; C$151,966) and in office and administration in the amount of $1,191 (C$1,508) (2020-$1,267; C$1,702), in the interim condensed consolidated statements of operations and comprehensive loss. In addition, under deferred assets in the interim condensed consolidated balance sheets is an accrual in the amount of $214,704 ($C270,000) (December 31, 2020-$215,953; C$274,959), for certain long-lived assets not received by March 31, 2021.

Related Party Transactions	**3 Months Ended Mar. 31, 2021**
Related Party Transactions [Abstract]	
Related Party Transactions [Text Block]	**7. Related Party Transactions** For three-month period ended March 31, 2021, the Company incurred $71,091 (C$90,000) (2020-$33,494; C$45,000), in management fees expense with Travellers International Inc. ("Travellers"), an Ontario company controlled by a director and the president and chief executive officer (the "CEO"); and $18,958 (C$24,000) (2020-$17,863; C$24,000) in management fees expense with the Company's chief financial officer (the "CFO"). As at March 31, 2021, unpaid remuneration and unpaid expenses in the amount of $388,948 (C$489,120) (December 31, 2020-$396,160; C$504,405) is included in accounts payable in the interim condensed consolidated balance sheets. This balance includes amounts owing to the former chief executive officer in the amount of $314,502 (C$395,500). In addition, during the three-month period ended March 31, 2021, the Company incurred interest expense of $nil (C$nil) (2020-$441; C$592), on outstanding loans from Travellers. For the three-month period ended March 31, 2021, the Company incurred $21,165 (C$26,795) (2020-$17,523; C$23,543) in rent expense paid under a lease agreement with Haute Inc. ("Haute"), an Ontario company controlled by the CEO. For those independent directors providing their services throughout 2021, the Company accrued directors' compensation to each director in the amount of $4,937 (C$6,250), in total, $9,874 (C$12,500) (2020-($2,164)). Also included in directors' compensation for the three-month period ended March 31, 2021, is the audit committee chairman's fees, in the amount of $790 (C$1,000) (2020-$744; C$1,000). As at March 31, 2021, outstanding directors' compensation of $24,991 (C$31,427) (December 31, 2020-$2,663; C$3,390) is included in accounts payable and $28,714 (C$36,109) (December 31, 2020-$37,244; C$47,421) is included in accrued liabilities, in the interim condensed consolidated balance sheets. Furthermore, for the three-month period ended March 31, 2021, the Company recognized management stock-based compensation expense of $54,259, on the common stock issued to the CEO and the CFO, 1,000,000 and 50,000 common stock, respectively, on commencement of their new executive consulting agreements, effective January 1, 2021. The total stock-based compensation on the issuance of the common stock totaled $217,035. The portion to be expensed for the balance of the year, $162,776 is included in prepaid expenses and deposits in the interim condensed consolidated balance sheets.

Advance	3 Months Ended Mar. 31, 2021
Loans Payable [Abstract]	
Advances [Text Block]	**8. Advance** On August 4, 2020, the Company received an advance in the amount of $82,992 (C$110,700) from a private lender. The advance was repayable weekly at an amount of $4,881 (C$6,138). The amount was paid in full on January 26, 2021. For the three-month period ended March 31, 2021, the Company incurred interest charges of $697 (C$883) (2020-$nil; C$nil).

Long-Term Debt	3 Months Ended Mar. 31, 2021

Debt Disclosure [Abstract]

Long-Term Debt [Text Block]

9. Long-Term Debt

	Credit Facility (a)	Credit Facility (b)	Corporate Term Loan (c)	Mortgage Payable (d)	Canada Emergency Business Account (e)	March 31, 2021 Total	December 31, 2020 Total
Long-Term Debt	**$ 771,593**	**$ 431,478**	**$ 2,614,803**	**$ 2,586,949**	**$ 79,520**	**$ 6,484,343**	$ 6,406,060
Current portion	**(771,593)**	**(431,478)**	**(2,614,803)**	**(2,586,949)**	**—**	**$(6,404,823)**	(6,327,520)
Long-term portion	**$ —**	**$ —**	**$ —**	**$ —**	**$ 79,520**	**$ 79,520**	$ 78,540

On February 18, 2021, PACE and the Company reached a new agreement to repay all amounts owing to PACE on or before July 30, 2021. Management continues discussions with equity investors and a Canadian chartered bank to re-finance its remaining obligations to PACE and repay other creditors. In addition, the letter of credit the Company has with PACE in favor of the Ministry of the Environment, Conservation and Parks (the "MECP"), was renewed and will remain in effect to September 30, 2021, unless terminated by PACE. On April 3, 2020, the shares previously pledged as security to PACE, were released and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises.

Refer also to going concern, note 2.

The remaining PACE long-term debt was initially payable as noted below:

(a) The credit facility bears interest at the PACE base rate of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $6,969 (C$8,764) and matures on September 2, 2022. The first and only advance on the credit facility on February 2, 2017, in the amount of $1,272,320 (C$1,600,000), is secured by a business loan general security agreement, a $1,256,640 (C$1,600,000) personal guarantee from the CEO and a charge against the Haute leased premises. Also pledged as security are the shares of the wholly-owned subsidiaries, and a limited recourse guarantee against each of these parties. As noted above, the pledged shares were delivered by PACE and are currently held as security for the personal guarantee from the CEO and charge against the Haute leased premises. The credit facility is fully open for prepayment at any time without notice or bonus.

(b) The credit facility advanced on June 15, 2017, in the amount of $477,120 (C$600,000), bears interest at the PACE base of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $3,897 (C$4,901), and matures on September 2, 2022. The credit facility is secured by a variable rate business loan agreement on the same terms, conditions and security as noted above.

(c) The corporate term loan advanced on September 13, 2017, in the amount of $2,961,442 (C$3,724,147), bears interest at PACE base rate of 7.00% plus 1.25% per annum, currently 8.25%, is payable in monthly blended installments of principal and interest of $23,626 (C$29,711), and matures September 13, 2022. The corporate term loan is secured by a business loan general security agreement representing a floating charge over the assets and undertakings of the Company, a first priority charge under a registered debenture and a lien registered under the Personal Property Security Act in the amount of $3,181,578 (C$4,000,978) against the assets including inventory, accounts receivable and equipment. The corporate term loan also included an assignment of existing contracts included in the asset purchase agreement.

For the three-month period ended March 31, 2021, $77,265 (C$97,816) (2020-$76,749; C$103,116) in interest was incurred on the PACE long-term debt. As at March 31, 2021 $42,686 (C$53,680) (December 31, 2020-$18,319; C$23,325) in accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets.

(d) The Company obtained a 1st. mortgage provided by private lenders to finance the acquisition of the shares of 1684567 and to provide funds for additional financing needs, received in three tranches totaling $2,624,160 (C$3,300,000) (December 31, 2020-$2,591,820; C$3,300,000). The 1st. mortgage is repayable interest only on a monthly basis at an annual rate of the higher of the Royal Bank of Canada's prime rate plus 6.05% per annum (currently 8.50%) and 10% per annum with a maturity date of December 1, 2021. The mortgage payable is secured by the shares held of 1684567, a first mortgage on the land described in note 6, long-lived assets, in the interim condensed consolidated balance sheets with a carrying value of $1,676,282 (C$2,108,000) and a general assignment of rents. Financing fees on the mortgage totaled $179,478 (C$225,702). As at March 31, 2021 $42,418 (C$53,342) (December 31, 2020-$36,215; C$46,110) of accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets. In addition, as at March 31, 2021 there is $37,211 (C$46,794) (December 31, 2020-$50,253; C$63,984) of unamortized finance fees included in long-term debt in the interim condensed consolidated balance sheets.

For the three-month period ended March 31, 2021, $62,530 (C$79,162) (2020-$48,380; C$65,000) in interest was incurred on the mortgage payable.

(e) As a result of the COVID-19 virus, the Government of Canada launched the Canada Emergency Business Account (the "CEBA"), a program to ensure that small businesses have access to the capital they need to see them through the current challenges and better position them to quickly return to providing services to their communities and creating employment. The program is administered by Canadian chartered banks and credit unions.

The Company has received a total of $79,520 (C$100,000) under this program, from its Canadian chartered bank.

Under the initial term date of the loans, which is detailed in the CEBA term loan agreements, the amount is due on December 31, 2022 and is interest-free. If the loans are not repaid by December 31, 2022, the Company can make payments, interest only, on a monthly basis at an annual rate of 5%, under the extended term date, beginning January 31, 2023, maturing December 31, 2025.

In addition, if 75% of the loans are repaid by the initial term, December 31, 2022, the Company's Canadian chartered bank will forgive the balance. The CEBA term loan agreements contain a number of positive and negative covenants, for which the Company is not in full compliance.

Obligations under Capital Lease	3 Months Ended Mar. 31, 2021

Obligations Under Capital Lease [Abstract]

Obligations under Capital Lease [Text Block]

10. Obligations under Capital Lease

	(a)	(b)	(c)	March 31, 2021 Total	December 31, 2020 Total
Obligations under Capital Lease	**$ 53,726**	**$ 61,879**	**$ 238,652**	**$ 354,257**	$ 375,140
Less: current portion	**(53,726)**	**(61,879)**	**(62,225)**	**(177,830)**	(375,140)
Long-term portion	**$ —**	**$ —**	**$ 176,427**	**$ 176,427**	$ —

Refer also to going concern, note 2.

(a) The lease agreement for certain equipment for the Company's organic waste processing and composting facility at a cost of $227,944 (C$286,650), is payable in monthly blended installments of principal and interest of $4,644 (C$5,840), plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of $22,743 (C$28,600), plus applicable harmonized sales taxes on October 31, 2021. The lease agreement bears interest at the rate of 5.982% annually, compounded monthly, due September 30, 2021.

(b) The lease agreement for certain equipment for the Company's organic composting facility at a cost of $196,772 (C$247,450), is payable in monthly blended installments of principal and interest of $4,070 (C$5,118), plus applicable harmonized sales taxes for a period of forty-six months plus the first two monthly blended installments of $7,952 (C$10,000) plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of $ 19,626 (C$24,680) plus applicable harmonized sales taxes on February 27, 2022. The leasing agreement bears interest at the rate of 6.15% annually, compounded monthly, due January 27, 2022.

(c) The lease agreement for certain equipment for the Company's organic waste processing and composting facility at a cost of $309,850 (C$389,650), is payable in monthly blended installments of principal and interest of $5,449 (C$6,852), plus applicable harmonized sales taxes for a period of fifty-nine months plus an initial deposit of $15,467 (C$19,450) plus applicable harmonized sales taxes and an option to purchase the equipment for a final payment of a nominal amount of $80 (C$100) plus applicable harmonized sales taxes on February 27, 2025. The leasing agreement bears interest at the rate of 3.59% annually, compounded monthly, due February 27, 2025.

The lease liabilities are secured by the equipment under capital lease as described in note 6.

Minimum lease payments as per the original terms of the obligations under capital lease are as follows:

In the nine-month period ending December 31, 2021	$ **150,440**
In the year ending December 31, 2022	**89,084**
In the year ending December 31, 2023	**65,389**
In the year ending December 31, 2024	**65,389**
In the year ending December 31, 2025	**5,529**
	375,831
Less: imputed interest	**(21,574)**
Total	**$ 354,257**

For the three-month period ended March 31, 2021, $4,093 (C$5,181) (2020-$3,089; C$4,150) in interest was incurred.

Convertible Promissory Notes	3 Months Ended Mar. 31, 2021
Convertible Notes Payable [Abstract]	
Convertible Promissory Notes [Text Block]	**11. Convertible Promissory Notes**

	March 31, 2021	December 31, 2020
(a) Convertible promissory notes-March 7 and March 8, 2019 (net of unamortized financing costs of $nil (2020- $nil))	**$ 300,000**	$ 491,500
(b) Convertible promissory note-May 23, 2019 (net of unamortized financing costs of $nil (2020-$nil))	—	242,000
(c) Convertible promissory note-July 19, 2019 (net of unamortized financing costs of $nil (2020-$nil))	—	187,000
(d) Convertible promissory note-October 17, 2019 (net of accumulated financing costs of $nil (2020-$nil)	—	171,600
(e) Convertible promissory note-March 31, 2021 (net of unamortized financing costs of $96,000 (2020-$nil)	**179,000**	—
	$ 479,000	$ 1,092,100

(a) On March 7 and March 8, 2019, the Company entered into two securities purchase agreements (the "March 2019 SPAs") with two investors (the "March 2019 Investors") pursuant to which the Company issued to each March 2019 Investor two 12% unsecured convertible promissory notes comprised of the first notes (the "First Notes") being in the amount of $275,000 each, and the remaining notes in the amount of $275,000 each (the "Back-End Notes," and, together with the First Notes, the "March 2019 Investor Notes") in the aggregate principal amount of $1,100,000, with such principal and the interest thereon convertible into Common Stock at the March 2019 Investors' option. Each First Note contains a $25,000 Original Issue Discount such that the issue price of each First Note was $250,000. The proceeds on the issuance of the First Notes were received from the March 2019 Investors upon the signing of the March 2019 SPAs. The proceeds on the issuance of the Back-End Notes were initially received by the issuance of two offsetting $250,000 secured notes to the Company by the March 2019 Investors (the "Buyer Notes"), provided that prior to conversion of the Back-End Notes, the March 2019 Investors must have paid back the Back-End Notes in cash.

Although the March 2019 SPAs are dated March 7, 2019 and March 8, 2019 (each, a "March 2019 Effective Date"), they became effective upon the receipt in cash of the issue price by the March 2019 Investors. On March 11, 2019, the Company received cash of $456,000, net of transaction-related expenses, for the First Notes from the March 2019 Investors.

On April 24, 2019, the Company received one of the Back-End Notes from the March 2019 Investors in the face value amount of $275,000. The proceeds received by the Company was $228,000, net of $25,000 discount and financing costs. The maturity dates of the March 2019 Investor Notes were March 7, 2020 and March 8, 2020. The March 2019 Investor Notes bear interest at a rate of twelve percent (12%) per annum (the "March 2019 Interest Rate"), which interest shall be paid by the Company to the March 2019 Investors in Common Stock at any time the March 2019 Investors send a notice of conversion to the Company.

The March 2019 Investors are entitled to, at their option, convert all or any amount of the principal face amount and any accrued but unpaid interest of the March 2019 Investor Notes into Common Stock, at any time, at a conversion price for each share of the Company.

Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Notes) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable March 2019 Effective Date; or (ii) the conversion date.

The Company reserved a minimum of eight (8) times the number of its authorized and unissued Common Stock (the "March 2019 Reserved Amounts"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the March 2019 Investor Notes. Upon full conversion of the March 2019 Investor Notes, any shares remaining in such reserve were cancelled.

Since the March 2019 Investor Notes were not repaid by their March 7, 2020 and March 8, 2020 maturity dates, they were also in default resulting in the outstanding balance (principal plus accrued interest) increasing by 10% and the interest rate on the 2019 March Investor Notes increasing from 12% to 24% annually, effective January 28, 2020.

On December 24, 2020, one of the two March 2019 Investors accepted a payment of $165,000 representing payment in full of all obligations due and owing under their March 2019 Investor Note. This resulted in a gain on forgiveness of debt of $119,983, including accrued interest of $68,085, in 2020.

On January 19, 2021, the remaining March 2019 Investor and the Company reached an agreement for payment in full of all obligations due and owing under its March 2019 Investor Notes by payments totaling $550,000, $50,000 paid on January 20, 2021, $200,000 on or before March 1, 2021, which was converted to 1,075,124 common shares on March 11, 2021 and $300,000 on or before March 31, 2021. The payment due on or before March 31, 2021 was extended to April 29, 2021. As of May 21, 2021, this amount has not been paid. This March 2019 Investor converted a total of $135,000 of one of his March 2019 Investor Notes for 1,075,124 common shares as noted above, including accrued interest of $32,444 (December 31, 2020-$91,802). The balance of the convertible promissory note was forgiven by the March 2019 Investor resulting in a forgiveness of debt of $135,641, including accrued interest of $129,141, disclosed under other income in the interim condensed consolidated financial statements.

(b) On May 23, 2019, the Company entered into a securities purchase agreement (the "May 2019 SPA") with one investor (the "May 2019 Investor") pursuant to which the Company issued to the May 2019 Investor one 12% unsecured convertible promissory note (the "May 2019 Investor Note") in the principal amount of $250,000. On this date, the Company received proceeds of $204,250, net of transaction related expenses of $45,750.

The maturity date of the May 2019 Investor Note was May 23, 2020. The May 2019 Investor Note bears interest at a rate of twelve percent (12%) per annum (the "May 2019 Interest Rate"), which interest shall be paid by the Company to the May 2019 Investor in Common Stock at any time the May 2019 Investor sends a notice of conversion to the Company. The May 2019 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the May 2019 Investor Note into Common Stock, at any time, at a conversion price for each share of Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Note) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable May 2019 Effective Date; or (ii) the conversion date.

The Company initially reserved 10,937,000 of its authorized and unissued Common Stock (the "May 2019 Reserved Amount"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the May 2019 Investor Note. Upon full conversion of the May 2019 Investor note, any shares remaining in such reserve were cancelled.

As a result of the January 2019 Investor Notes and the March 2019 Investor Notes not having been repaid by their respective due dates, these defaults resulted in the interest rate on the May 2019 Investor Note increasing from 12% to 24% annually, effective January 28, 2020 and the principal balance of the May 2019 Investor Note increasing by 10% on May 23, 2020. During the three-month period ended March 31, 2021, the May 2019 Investor converted a total of $nil (December 31, 2020-$15,000) of his May 2019 Note. And, on January 21, 2021, the May 2019 Investor converted the remaining balance of his May 2019 Investor Note for 846,154 common shares of the company. This satisfies in full all obligations due and owing under the May 2019 Investor Note. This resulted in a gain on forgiveness of debt of $95,346, including accrued interest of $73,346, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss.

(c) On July 19, 2019, the Company entered into a securities purchase agreement (the "July 2019 SPA") with one investor (the "July 2019 Investor") pursuant to which the Company issued to the July 2019 Investor one 12% unsecured convertible promissory note (the "July 2019 Investor Note") in the principal amount of $170,000. On this date, the Company received proceeds of $138,225, net of transaction related expenses of $31,775.

The maturity date of the July 2019 Investor Note was July 19, 2020. The July 2019 Investor Note bears interest at a rate of twelve percent (12%) per annum (the "July 2019 Interest Rate"), which interest shall be paid by the Company to the July 2019 Investor in Common Stock at any time the July 2019 Investor sends a notice of conversion to the Company. The July 2019 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the July 2019 Investor Note into Common Stock, at any time, at a conversion price for each share of Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Note) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable July 2019 Effective Date; or (ii) the conversion date.

The Company initially reserved 5,604,000 of its authorized and unissued Common Stock (the "July 2019 Reserved Amount"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the July 2019 Investor Note. Upon full conversion of the July 2019 Investor Note, any shares remaining in such reserve were cancelled.
As a result of the January 2019 Investor Notes, the March 2019 Investor Notes and the May 2019 Investor Note not having been repaid by their respective due dates, these defaults resulted in the interest rate on the July 2019 Investor Note increasing from 12% to 24% annually, effective January 28, 2020 and the principal balance of the July 2019 Investor Note increasing by 10% on July 19, 2020.
On January 21, 2021, the July 2019 Investor converted the remaining balance of his July 2019 Investor Note for 653,846 common shares of the company. This satisfies in full all obligations due and owing under the July 2019 Investor Note. This resulted in a gain on forgiveness of debt of $69,882, including accrued interest of $52,882, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss

(d) On October 17, 2019, the Company entered into a securities purchase agreement (the "October 2019 SPA") with one investor (the "October 2019 Investor") pursuant to which the Company issued to the October 2019 Investor one 12% unsecured convertible promissory note (the "October 2019 Investor Note") in the principal amount of $156,000. On this date, the Company received proceeds of $129,600, net of transaction related expenses of $26,400.

The maturity date of the October 2019 Investor Note was October 17, 2020. The October 2019 Investor Note bears interest at a rate of twelve percent (12%) per annum (the "October 2019 Interest Rate"), which interest shall be paid by the Company to the October 2019 Investor in Common Stock at any time the October 2019 Investor sends a notice of conversion to the Company. The October 2019 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the October 2019 Investor Note into Common Stock, at any time, at a conversion price for each share of Common Stock equal to 65% multiplied by the lowest trading price (as defined in the Note) of the Common Stock as reported on the National Quotations Bureau OTC Marketplace exchange upon which the Company's shares are traded during the twenty (20) consecutive Trading Day period immediately preceding (i) the applicable October 2019 Effective Date; or (ii) the conversion date.

The Company initially reserved 22,153,000 of its authorized and unissued Common Stock (the "October 2019 Reserved Amount"), free from pre-emptive rights, to provide for the issuance of Common Stock upon the full conversion of the October 2019 Investor Note. Upon full conversion of the October 2019 Investor Note, any shares remaining in such reserve were cancelled.

As a result of the January 2019 Investor Notes, the March 2019 Investor Notes, the May 2019 Investor Note and the July 2019 Investor Note not having been repaid by their respective due dates, these defaults resulted in the interest rate on the October 2019 Investor Note increasing from 12% to 24% annually, effective January 28, 2020. On January 21, 2021, the October 2019 Investor converted the remaining balance of its October 2019 Investor Note for 600,000 common shares of the company. This satisfies in full all obligations due and owing under the October 2019 Investor Note. This resulted in a gain on forgiveness of debt of $58,591, including accrued interest of $42,991, disclosed as other income in the interim condensed consolidated statements of operations and comprehensive loss.

(e) On March 31, 2021, the Company entered into a securities purchase agreement (the "March 2021 SPA") with one investor (the "March 2021 Investor") pursuant to which the Company issued to the March 2021 Investor one 10% unsecured convertible promissory note (the "March 2021 Investor Note") in the principal amount of $275,000. On this date, the Company received proceeds of $245,000, net of transaction related expenses of $30,000. In addition, the March 31, 2021 Investor was issued 200,000 common shares immediately subsequent to the issue date, determined to be valued at $66,000, based on the closing trading price at the time.

The maturity date of the March 2021 Investor Note is September 30, 2021. The March 2021 Investor Note bears interest at a rate of ten percent (10%) per annum (the "March 2021 Interest Rate"), which shall be paid by the Company to the March 2021 Investor in Common Stock at any time the March 2021Investor sends a notice of conversion to the Company. The March 2021 Investor is entitled to, at its option, convert all or any amount of the principal amount and any accrued but unpaid interest of the March 2021 Investor Note into Common Stock, at a conversion price of $0.20 per share. The original terms of the March 31, 2021 Investor Note may be prepaid until 180 days from its issue date at a prepayment premium of 125%.

The original terms of the convertible promissory notes described in paragraphs (a) through (e) above may be prepaid until 180 days from their applicable effective date with the following penalties: (i) if any of the convertible promissory notes are prepaid within sixty (60) days following their applicable effective date, then the prepayment premium shall be 125% of the face amount plus any accrued interest; (ii) if any of the convertible promissory notes are prepaid during the period beginning onthe date which is sixty-one (61) days following their applicable effective date, and ending on the date which is ninety (90) days following their applicable effective date, then the prepayment premium shall be 135% of the face amount plus any accrued interest; (iii) if any of the convertible promissory notes are prepaid during the period beginning on the date which is ninety-one (91) days following their applicable effective date, and ending on the date which is one hundred eighty (180) days following their applicable effective date, then the prepayment premium shall be 145% of the face amount plus any accrued interest. Such prepayment redemptions must be closed and funded within three days of giving notice of prepayment or the right to prepay shall be forfeited.

Pursuant to the terms of the security purchase agreements for the convertible promissory notes described above, for so long as the noted investors own any shares of Common Stock issued upon the conversion of the applicable investor notes, the Company has covenanted to secure and maintain the listing of such shares of Common Stock. The Company is also subject to certain customary negative covenants under the investor notes and the security purchase agreements, including but not limited to the requirement to maintain its corporate existence and assets, require registration of or stockholder approval for the investor notes or the Common Stock upon the conversion of the applicable investor notes.

The convertible promissory notes described above contain certain representations, warranties, covenants and events of default including if the Company is delinquent in its periodic report filings with the Securities and Exchange Commission which would increase the amount of the principal and interest rates under the convertible promissory notes in the event of such defaults. In the event of a default, at the option of the applicable investor and in their sole discretion, the applicable investor may consider any of their convertible promissory notes immediately due and payable.

For the three-month period ended March 31, 2021, the Company recorded interest of $14,756 (2020-$183,482, interest and default amounts). As at March 31, 2021, $nil (December 31, 2020-$316,048) of accrued interest is included in accrued liabilities in the interim condensed consolidated balance sheets. In addition, during the three-month period ended March 31, 2021, $32,444 (2020-$5,311) of accrued interest was converted.

Refer also to going concern, note 2.

Loan Payable to Related Party	3 Months Ended Mar. 31, 2021
Loans Payable to Related Party [Abstract]	
Loan Payable to Related Party [Text Block]	**12. Loan Payable to Related Party**

	March 31, 2021	December 31, 2020
Director	**$ 18,290**	$ 33,772

The balance owing to director, is unsecured, non-interest bearing and due on demand.

During the three-month period ended March 31, 2021, the director's company, Travellers, converted a total of $205,321 (C$261,620) (December 31, 2020-$nil; C$nil) of loans provided during the period and $80,323 (C$101,700) of accounts payable owing to Travellers for 1,005,728 common shares.

Capital Stock	3 Months Ended Mar. 31, 2021
Equity [Abstract]	
Capital Stock [Text Block]	**13. Capital Stock** As at March 31, 2021, the Company had 150,000,000 common shares authorized with a par value of $.0001 per share and 89,184,951 (2020-82,860,619) common shares issued and outstanding. For the three-month period ended March 31, 2021, the Company issued 3,175,124 common shares on the conversion of convertible promissory notes, in the amount of $713,716, including accrued interest and related costs of $32,716. The share conversion prices ranged from $0.156 to $0.26 per share. The Company also issued 1,005,728 common shares on the conversion of loans payable and accounts payable to related party (Travellers), in the amount of $285,644 (C$363,320). In addition, the Company raised $157,620 (C$200,000) on a private place for 630,480 common shares at an issue price of $0.25 per share. Further, 63,000 common shares of the Company were issued for professional services valued at $24,219, based on the closing trading prices on issuance, disclosed as stock-based compensation in the interim condensed consolidated statements of operations and comprehensive loss. On March 31, 2021, the Company issued a convertible promissory note to an investor, the March 2021 Investor, and issued, subsequent to March 31, 2021, 200,000 common shares, representing financing fees valued at $66,000, based on the closing trading price on issuance, disclosed under note 11(e), convertible promissory notes. On January 4, 2021, the Company issued 1,000,000 common shares to the CEO and 50,000 common shares to the CFO in connection with their executive consulting agreements, valued at $217,035, based on the closing trading price on issuance. Included under management stock-based compensation in the interim condensed consolidated statements of operations and comprehensive loss, is an amount of $54,259, representing that portion of the stock-based compensation for the period. Also, on January 4, 2021, the Company issued 400,000 common shares on proceeds previously received on a conversion of debt in December 2020. During the year ended December 31, 2020, the convertible promissory note holders converted a total of $181,058 of their convertible notes, including accrued interest and related costs of $20,910 for 27,118,109 common shares. The share conversion prices ranged from $0.0036 to $0.0176 per share. On December 31, 2020, the Company issued 287,984 (2019-80,000 common shares) in the amount $60,670 to certain independent directors for their 2019 and 2020 services. In addition, the Company issued a total of 15,000 common shares to employees in the amount of $2,550 and 3,184,992 common shares on the conversion of loans payable to related party. The Company canceled the 529,970 shares previously held by BDO Canada Limited, whose shares were returned to the Company on April 1, 2020, in the amount of $7,036. Further, on January 10, 2020, the CEO's remaining RSUs were exchanged into 1,000,000 common shares of the Company. In addition, on December 21, 2020, the Company received a notice of conversion from one of the January 2019 Investors in the amount of $7,830 plus legal fees of $750. The 400,000 common shares on this conversion were issued on January 4, 2021, as noted above.

Commitments	3 Months Ended Mar. 31, 2021
Commitments and Contingencies Disclosure [Abstract]	
Commitments [Text Block]	**14. Commitments**

a) Effective January 1, 2021, new executive consulting agreements were finalized for the services of the CEO and the CFO, for two years and one year, respectively. The CEO's monthly fee is $23,856 (C$30,000) for 2021 and 2022 $31,808 (C$40,000) for 2022 and for the CFO $6,362 (C$8,000). The future minimum commitment under these consulting agreements, is as follows:

For the nine-month period ending December 31, 2021	**$**	**271,962**
For the year ended December 31, 2022		**381,696**
	$	**653,658**

b) The Company has agreed to lease its office premises from Haute on a month-to-month basis, at the monthly rate of $5,566 (C$7,000). The Company is responsible for all expenses and outlays in connection with its occupancy of the leased premises, including, but not limited to utilities, realty taxes and maintenance.

c) The Company was assigned the land lease on the purchase of certain assets of Astoria Organic Matters Ltd., and Astoria Organic Matters Canada LP. The land lease, which comprises 13.88 acres in Roslin, Ontario, Canada, has a term expiring March 31, 2034. The basic monthly rent on the net lease is $2,386 (C$3,000) and is subject to adjustment based on the consumer price index as published by Statistics Canada ("CPI"). To date, no adjustment for CPI has been charged. The Company is also responsible for any property taxes, maintenance, insurance and utilities. In addition, the Company has the right to extend the lease for five further terms of five years each and one further term of five years less one day. As the Company acquired the business of 1684567, the previous landlord, in 2019, there are no future commitments for this lease. The Company is responsible through a special provision of the site plan agreement with the City of Belleville (the "City"), Ontario, Canada, that it is required to fund road maintenance required by the City through to September 30, 2025 at an annual rate of $7,952 (C$10,000). The future minimum commitment is as follows:

For the nine-month period ending December 31, 2021	**$**	**7,952**
For the year ending December 31, 2022		**7,952**
For the year ending December 31, 2023		**7,952**
For the year ending December 31, 2024		**7,952**
For the year ending December 31, 2025		**7,952**
	$	**39,760**

d) On February 10, 2021, the Company signed an Agreement of Purchase and Sale (the "APS") for certain assets located in Hamilton, Ontario for $3,578,400 (C$4,500,000), including a vendor take-back mortgage of $1,590,400 (C$2,000,000) at an annual interest rate of 2% maturing two years after closing. A deposit of $159,040 (C$200,000) was paid by the Company on February 10, 2021. The APS was amended on April 8, 2021, to revise the closing date to June 4, 2021, subject to successful completion of the due diligence process and the completion of the Phase II Environmental Site Assessment at a cost of $39,601 (C$49,800), plus applicable harmonized sales taxes, expected on or before May 19, 2021. On May 20, 2021, the Company and the vendor signed a waiver and amending agreement, waiving the due diligence process and revising the closing date to June 16, 2021.

PACE has provided the Company a letter of credit in favor of the MECP in the amount of $220,136 (C$276,831) and, as security, has registered a charge of lease over the premises, located at 704 Phillipston Road, Roslin, Ontario, Canada. The Company is required to provide for environmental remediation and clean-up costs for its organic waste processing and composting facility.

The letter of credit is a requirement of the MECP and is in connection with the financial assurance provided by the Company for it to be in compliance with the MECPs environmental objectives. The MECP regularly evaluates the Company's organic waste processing and composting facility to ensure compliance is adhered to and the letter of credit is subject to change by the MECP. The Company is currently updating its financial assurance with the MECP. As a result of audits conducted by the MECP in December of 2020, the Company has accrued estimated and actual costs for corrective measures as a result of the MECP's audits totaling $630,171 (C$792,469). Of this accrual, $56,544 (C$71,584) has been charged to operations in the current period. The balance of $214,704 (C$270,000) is disclosed as deferred assets. As at March 31, 2021, the MECP has not drawn on the letter of credit. The letter of credit was renewed and will remain in effect to September 30, 2021, unless terminated by PACE.

Other Income	**3 Months Ended Mar. 31, 2021**
Other Income and Expenses [Abstract]	
Other Income [Text Block]	**15. Other Income**

		March 31, 2021		March 31, 2020
(a) Gain on forgiveness of convertible promissory notes	$	**359,460**	$	—
(b) Gain on disposal of long-lived assets		**45,349**		—
	$	**404,809**	$	—

(a) On January 19, 2021, the remaining March 2019 Investor and the Company reached an agreement for payment in full of all obligations due and owing under his convertible promissory notes by payments totaling $550,000, $50,000 on January 20, 2021, $200,000 on or before March 1, 2021, which was converted to 1,075,124 common shares on March 11, 2021 and $300,000 on or before March 31, 2021. The payment due on or before March 31, 2021 was extended to April 29, 2021. As of May 21, 2021, this amount has not been paid. This resulted in a gain on forgiveness of the remaining March 2019 Investor Notes, in the amount of $135,641, including accrued interest of $129,141. Refer to note 11(a), convertible promissory notes.

And on January 20, 2021, the May 2019 Investor, the July 2019 Investor and the October 2019 Investor accepted in full 2,100,000 common shares of the Company representing payment in full of all obligations due and owing under their convertible promissory notes. This resulted in a gain on forgiveness of convertible promissory notes of $223,819, including accrued interest of $169,219. Refer to note 11(b) (c) and (d), convertible promissory notes.

(b) On January 8, 2021, the Company disposed of certain long-lived assets for proceeds of $47,394 (C$60,000) and realized a gain on disposal of $45,349 (C$57,411). The long-lived assets were maintained at landfills the Company managed up until early January 2021. Prior to disposal, the long-lived assets were disclosed under machinery and equipment in note 6, long-lived assets, net.

Economic Dependence	3 Months Ended Mar. 31, 2021
Risks and Uncertainties [Abstract]	
Economic Dependence [Text Block]	**16. Economic Dependence** The Company generated 82% of its revenue from three customers, during the three-month period ended March 31, 2021 (2020-86% from six customers).

Legal Proceedings	3 Months Ended Mar. 31, 2021
Legal Proceeding [Abstract]	
Legal Proceedings [Text Block]	**17. Legal Proceedings** From time to time, the Company may become involved in litigation relating to claims arising from the ordinary course of business. Management believes that there are currently no claims or actions pending against us, the ultimate disposition of which would have a material adverse effect on our results of operations, financial condition or cash flows. The Company has a claim against it for unpaid legal fees in the amount $51,880 (C$65,241). The amount is included in accounts payable on the Company's consolidated balance sheets. On September 24, 2020, the Company filed a statement of claim against the former chief executive officer and his company, LFGC, which was defended and counterclaimed. The Company's claim relates to damages for breach of contract, non-performance of contractual duties, breach of fiduciary duty, misrepresentation and breach of a duty of fidelity in the amount of $795,200 (C$1,000,000). On October 26, 2020, the Company received a statement of defense and counterclaim from the defendants in response to the Company's statement of claim. The defendants are seeking $408,852 (C$514,150) in special damages and $397,600 (C$500,000) in punitive and exemplary damages. The Company filed its reply and defense to counterclaim on November 13, 2020. The plaintiffs by counterclaim filed their defense to counterclaim on November 23, 2020, denying all claims in the Company's reply and defense to counterclaim. Included in accounts payable on the Company's interim condensed consolidated balance sheets is an amount for unpaid fees to the former chief executive officer in the amount of $314,502 (C$395,500).

Subsequent Events	3 Months Ended Mar. 31, 2021
Subsequent Events [Abstract]	
Subsequent Events [Text Block]	**18. Subsequent Events** The Company's management has evaluated subsequent events up to the date the interim condensed consolidated financial statements were issued, pursuant to the requirements of ASC 855 and has determined the following to be material subsequent events: (a) On April 1, 2021, the Company entered into a securities purchase agreement with an investor (the "April 2021 Investor"), in which the Company issued a 10% unsecured convertible promissory note in the aggregate principal amount of $275,000 to the April 2021 Investor, due September 30, 2021, convertible at any time after issuance at a per share price at $0.20. In addition, the April 2021 Investor received 200,000 common shares of the Company on issuance. On April 5, 2021, the Company received $245,000, net of transaction related expenses of $30,000. (b) On April 7, 2021, the Company paid the final deposit of $35,142 (C$44,193) for the purchase of the truck and hauling trailer and took delivery on April 8, 2021. The balance of the purchase price $159,040 (C$200,000) was financed over forty-eight months at a monthly repayment amount of $3,659 (C$4,601). (c) On May 7, 2021, the Company received a signed letter of intent for the purchase of the shares of two corporations which own proprietary processes, manufacture liquid organic fertilizers and other products. The total purchase price will be $15,904,000 (C$20,000,000) consisting of fifty percent in cash and fifty percent in common stock of the Company. The transaction is set to close on August 31, 2021.

Intangible Assets (Tables)	3 Months Ended Mar. 31, 2021
Goodwill and Intangible Assets Disclosure [Abstract]	
Schedule of finite-lived intangible assets [Table Text Block]	(nested table below)

	March 31, 2021	December 31, 2020
Customer lists-limited life-C$12,524) (net of accumulated amortization of $7,298) (C$12,798) (2020-$10,809 (C$13,763) (net of accumulated amortization of $9,078 (C$11,559))	**$ 9,959**	$ 10,809
Trademarks-indefinite life-C$47,682	**37,916**	33,878
Environmental compliance approvals-indefinite life- C$182,700	**145,283**	143,493
	$ 193,158	$ 188,180

Long-lived Assets, net (Tables)	**3 Months Ended Mar. 31, 2021**
Long lived Assets net [Abstract]	
Schedule of long-lived assets [Table Text Block]	(see table below)

		March 31, 2021		December 31, 2020
	Cost	**Accumulated depreciation**	**Net book value**	Net book value
Land	**$1,676,282**	**$ —**	**$1,676,282**	$ 1,655,623
Composting buildings	**2,411,141**	**503,964**	**1,907,177**	1,965,959
Gore cover system	**1,119,659**	**369,777**	**749,882**	771,622
Driveway and paving	**368,576**	**104,430**	**264,146**	268,171
Machinery and equipment	**180,172**	**89,414**	**90,758**	99,227
Equipment under capital lease	**740,331**	**520,278**	**220,053**	269,116
Office trailer	**9,542**	**8,712**	**830**	1,527
Vacuum trailer	**5,964**	**3,131**	**2,833**	3,240
Computer equipment	**7,029**	**6,909**	**120**	385
Automotive equipment	**9,168**	**5,043**	**4,125**	4,754
Signage	**4,250**	**1,830**	**2,420**	2,601
	$6,532,114	**$ 1,613,488**	**$4,918,626**	$ 5,042,225

Long-Term Debt (Tables)

Debt Disclosure [Abstract]

Schedule of long-term debt instruments [Table Text Block]

	3 Months Ended Mar. 31, 2021						
	Credit Facility (a)	**Credit Facility** (b)	**Corporate Term Loan** (c)	**Mortgage Payable** (d)	**Canada Emergency Business Account** (e)	**March 31, 2021 Total**	December 31, 2020 Total
Long-Term Debt	**$ 771,593**	**$ 431,478**	**$ 2,614,803**	**$ 2,586,949**	**$ 79,520**	**$ 6,484,343**	$ 6,406,060
Current portion	**(771,593)**	**(431,478)**	**(2,614,803)**	**(2,586,949)**	**—**	**$ (6,404,823)**	(6,327,520)
Long-term portion	**$ —**	**$ —**	**$ —**	**$ —**	**$ 79,520**	**$ 79,520**	$ 78,540

Obligations under Capital Lease (Tables)	3 Months Ended Mar. 31, 2021
Obligations Under Capital Lease [Abstract]	
Schedule of obligations under capital lease [Table Text Block]	

	(a)	(b)	(c)	March 31, 2021 Total	December 31, 2020 Total
Obligations under Capital Lease	$ 53,726	$ 61,879	$238,652	$ 354,257	$ 375,140
Less: current portion	(53,726)	(61,879)	(62,225)	(177,830)	(375,140)
Long-term portion	$ —	$ —	$176,427	$ 176,427	$ —

Schedule of future minimum lease payments for capital leases [Table Text Block]

In the nine-month period ending December 31, 2021	$ 150,440
In the year ending December 31, 2022	89,084
In the year ending December 31, 2023	65,389
In the year ending December 31, 2024	65,389
In the year ending December 31, 2025	5,529
	375,831
Less: imputed interest	(21,574)
Total	$ 354,257

Convertible Promissory Notes (Tables)	3 Months Ended Mar. 31, 2021
Convertible Notes Payable [Abstract]	
Schedule of convertible promissory notes [Table Text Block]	

	March 31, 2021	December 31, 2020
(a) Convertible promissory notes-March 7 and March 8, 2019 (net of unamortized financing costs of $nil (2020- $nil))	**$ 300,000**	$ 491,500
(b) Convertible promissory note-May 23, 2019 (net of unamortized financing costs of $nil (2020-$nil))	**—**	242,000
(c) Convertible promissory note-July 19, 2019 (net of unamortized financing costs of $nil (2020-$nil))	**—**	187,000
(d) Convertible promissory note-October 17, 2019 (net of accumulated financing costs of $nil (2020-$nil)	**—**	171,600
(e) Convertible promissory note-March 31, 2021 (net of unamortized financing costs of $96,000 (2020-$nil)	**179,000**	—
	$ 479,000	$ 1,092,100

Loan Payable to Related Party (Tables)	3 Months Ended Mar. 31, 2021
Loans Payable to Related Party [Abstract]	
Schedule of related party transactions [Table Text Block]	

	March 31, 2021	December 31, 2020
Director	**$ 18,290**	$ 33,772

Commitments (Tables)	3 Months Ended Mar. 31, 2021
The CEO and the CFO [Member]	
Other Commitments [Line Items]	

Schedule of commitments [Table Text Block]

For the nine-month period ending December 31, 2021	$	271,962
For the year ended December 31, 2022		381,696
	$	653,658

Astoria Organic Matters Ltd. [Member]	
Other Commitments [Line Items]	

Schedule of commitments [Table Text Block]

For the nine-month period ending December 31, 2021	$	7,952
For the year ending December 31, 2022		7,952
For the year ending December 31, 2023		7,952
For the year ending December 31, 2024		7,952
For the year ending December 31, 2025		7,952
	$	39,760

Other Income (Tables)	**3 Months Ended Mar. 31, 2021**
Other Income and Expenses [Abstract]	
Schedule of other income [Table Text Block]	

	March 31, 2021	March 31, 2020
(a) Gain on forgiveness of convertible promissory notes	$ **359,460**	$ —
(b) Gain on disposal of long-lived assets	**45,349**	—
	$ 404,809	$ —

Going Concern (Narrative) (Details) - USD ($)	3 Months Ended		
	Mar. 31, 2021	Mar. 31, 2020	Dec. 31, 2020
Going Concern [Abstract]			
Net loss	$ (306,335)	$ (755,290)	
Working capital deficit	8,436,550		$ 9,830,314
Accumulated deficit	$ (13,775,129)		$ (13,468,794)

Financial Instruments (Narrative) (Details)	3 Months Ended		12 Months Ended		
	Mar. 31, 2021 CAD ($) Customer	Mar. 31, 2020	Dec. 31, 2020 CAD ($) Customer	Mar. 31, 2021 USD ($)	Dec. 31, 2020 USD ($)
Product Information [Line Items]					
Current portion of long term debt and convertible promissory notes	$ 8,279,455		$ 8,056,430	$ 6,583,823	$ 6,327,520
Allowance for doubtful accounts					
Concentration Risk, Customer	As at March 31, 2021, the Company is exposed to concentration risk as it had three customers (December 31, 2020-five customers) representing greater than 5% of total trade receivables and three customers (December 31, 2020-five customers) represented 82% (December 31, 2020-96%) of trade receivables. The Company had certain customers whose revenue individually represented 10% or more of the Company's total revenue. These customers accounted for 82% (39%, 26% and 17%) (March 31, 2020-86%; 27%, 14%, 12%, 12%, 11% and 10%) of total revenue.				
Net monetary assets denominated in USD | $				$ 61,849	
Net monetary liabilities denominated in USD | $					$ 527,847
Customer Concentration Risk [Member] | Accounts Receivable [Member]					
Product Information [Line Items]					
Concentration Risk, Percentage	82.00%		96.00%		
Customer Concentration Risk [Member] | Revenue Benchmark [Member]					
Product Information [Line Items]					

Concentration Risk, Percentage	82.00%	86.00%
Concentration Risk, Benchmark Description	10% or more of the Company's total revenue	
Customer Concentration Risk [Member] | Revenue Benchmark [Member] | Customer One [Member]		
Product Information [Line Items]		
Concentration Risk, Percentage	39.00%	27.00%
Customer Concentration Risk [Member] | Revenue Benchmark [Member] | Customer Two [Member]		
Product Information [Line Items]		
Concentration Risk, Percentage	26.00%	14.00%
Customer Concentration Risk [Member] | Revenue Benchmark [Member] | Customer Three [Member]		
Product Information [Line Items]		
Concentration Risk, Percentage	17.00%	12.00%
Customer Concentration Risk [Member] | Revenue Benchmark [Member] | Customer Four [Member]		
Product Information [Line Items]		
Concentration Risk, Percentage		12.00%
Customer Concentration Risk [Member] | Revenue Benchmark [Member] | Customer Five [Member]		
Product Information [Line Items]		
Concentration Risk, Percentage		11.00%
Customer Concentration Risk [Member] | Revenue		

Benchmark [Member] | Customer Six [Member]		
Product Information [Line Items]		
Concentration Risk, Percentage		10.00%
Customer Concentration Risk [Member] | Greater Than 5% Total Trade Receivables [Member]		
Product Information [Line Items]		
Number Of Customer | Customer	3	5
Customer Concentration Risk [Member] | Greater Than 82% Total Trade Receivables [Member]		
Product Information [Line Items]		
Number Of Customer | Customer	3	5

Intangible Assets (Narrative) (Details)	3 Months Ended				12 Months Ended			
	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 CAD ($)	Mar. 31, 2020 USD ($)	Dec. 31, 2020 CAD ($)	Dec. 31, 2020 USD ($)	May 24, 2019 CAD ($)	May 24, 2019 USD ($)
Intangible Assets [Line Items]								
Fees to register various trademarks	$ 4,547	$ 3,616			$ 27,658	$ 21,723		
Customer Lists [Member]								
Intangible Assets [Line Items]								
Intangible Assets							$ 30,400	$ 22,608
Amortization of Intangible Assets	$ 1,239	$ 979	$ 680	$ 506				

Intangible Assets - Schedule of Finite-Lived Intangible Assets (Details)	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Dec. 31, 2020 CAD ($)	Dec. 31, 2020 USD ($)
Intangible Assets [Line Items]				
Intangible Assets		$ 193,158		$ 188,180
Customer Lists [Member]				
Intangible Assets [Line Items]				
Accumulated Amortization	$ 12,798	7,298	$ 11,559	9,078
Intangible Assets	12,524	9,959	$ 13,763	10,809
Trademarks [Member]				
Intangible Assets [Line Items]				
Intangible Assets	47,682	37,916		33,878
Environmental compliance approvals [Member]				
Intangible Assets [Line Items]				
Intangible Assets	$ 182,700	$ 145,283		$ 143,493

Long-lived Assets, net (Narrative) (Details)	3 Months Ended						
	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 CAD ($)	Mar. 31, 2020 USD ($)	Mar. 31, 2021 USD ($)	Dec. 31, 2020 CAD ($)	Dec. 31, 2020 USD ($)
Long lived Assets net [Abstract]							
Depreciation disclosed in cost of sales	$ 172,883	$ 136,560	$ 151,966	$ 113,109			
Office and administration	1,508	$ 1,191	$ 1,702	$ 1,267			
Deferred assets	$ 270,000				$ 214,704	$ 274,959	$ 215,953

Long-lived Assets, net - Schedule of long-lived assets (Details) - USD ($)	Mar. 31, 2021	Dec. 31, 2020
Property, Plant and Equipment [Line Items]		
Cost	$ 6,532,114	
Accumulated Depreciation	1,613,488	
Net book value	4,918,626	$ 5,042,225
Land [Member]		
Property, Plant and Equipment [Line Items]		
Cost	1,676,282	
Accumulated Depreciation	0	
Net book value	1,676,282	1,655,623
Composting buildings [Member]		
Property, Plant and Equipment [Line Items]		
Cost	2,411,141	
Accumulated Depreciation	503,964	
Net book value	1,907,177	1,965,959
Gore cover system [Member]		
Property, Plant and Equipment [Line Items]		
Cost	1,119,659	
Accumulated Depreciation	369,777	
Net book value	749,882	771,622
Driveway and paving [Member]		
Property, Plant and Equipment [Line Items]		
Cost	368,576	
Accumulated Depreciation	104,430	
Net book value	264,146	268,171
Machinery and equipment [Member]		
Property, Plant and Equipment [Line Items]		
Cost	180,172	
Accumulated Depreciation	89,414	
Net book value	90,758	99,227
Equipment under capital lease [Member]		
Property, Plant and Equipment [Line Items]		
Cost	740,331	
Accumulated Depreciation	520,278	
Net book value	220,053	269,116
Officer trailer [Member]		
Property, Plant and Equipment [Line Items]		
Cost	9,542	
Accumulated Depreciation	8,712	
Net book value	830	1,527
Vacuum trailer [Member]		

Property, Plant and Equipment [Line Items]		
Cost	5,964	
Accumulated Depreciation	3,131	
Net book value	2,833	3,240
Computer equipment [Member]		
Property, Plant and Equipment [Line Items]		
Cost	7,029	
Accumulated Depreciation	6,909	
Net book value	120	385
Automotive equipment [Member]		
Property, Plant and Equipment [Line Items]		
Cost	9,168	
Accumulated Depreciation	5,043	
Net book value	4,125	4,754
Signage [Member]		
Property, Plant and Equipment [Line Items]		
Cost	4,250	
Accumulated Depreciation	1,830	
Net book value	$ 2,420	$ 2,601

Related Party Transactions (Narrative) (Details)		3 Months Ended						
	Jan. 04, 2021 USD ($) shares	Mar. 31, 2021 CAD ($) shares	Mar. 31, 2021 USD ($) shares	Mar. 31, 2020 CAD ($)	Mar. 31, 2020 USD ($)	Mar. 31, 2021 USD ($)	Dec. 31, 2020 CAD ($)	Dec. 31, 2020 USD ($)
Related Party Transaction [Line Items]								
Unpaid remuneration and expenses included in accounts payable		$ 489,120				$ 388,948	$ 504,405	$ 396,160
Rent expense			$ 32,339		$ 28,297			
Director compensation			10,664		(1,420)			
Management compensation-stock-based compensation	$ 54,259		54,259					
Shares issued to officers			217,035					
Prepaid expenses and deposits			162,776					
Travellers International Inc. [Member]								
Related Party Transaction [Line Items]								
Management fees expense		90,000	71,091	$ 45,000	33,494			
Interest expense				592	441			
Chief Financial Officer [Member]								
Related Party Transaction [Line Items]								
Management fees expense		$ 24,000	$ 18,958	24,000	17,863			
Shares issued to officers (Shares) | shares	50,000	50,000	50,000					
Director [Member]								
Related Party Transaction [Line Items]								
Unpaid remuneration and expenses included in accounts payable		$ 31,427				24,991	3,390	2,663
Unpaid remuneration and expenses included in accrued liabilities		36,109				28,714	$ 47,421	$ 37,244
Accrued director compensation		6,250	$ 4,937					
Director compensation		1,000	790	1,000	744			
Total accrued director compensation		12,500			2,164	$ 9,874		
Haute Inc [Member]								
Related Party Transaction [Line Items]								
Rent expense		26,795	21,165	$ 23,543	$ 17,523			

Chief Executive Officer [Member]			
Related Party Transaction [Line Items]			
Management fees expense		$ 395,500	$ 314,502
Shares issued to officers (Shares) | shares	1,000,000	1,000,000	1,000,000

Advance (Narrative) (Details) - Loan Payable [Member] - Private Lender [Member]			3 Months Ended				
	Aug. 04, 2020 CAD ($)	Aug. 04, 2020 USD ($)	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 CAD ($)	Mar. 31, 2020 USD ($)	Aug. 04, 2020 USD ($)
Debt Instrument [Line Items]							
Advance amount	$ 110,700						$ 82,992
Periodic payment	$ 6,138	$ 4,881					
Payment of interest charges			$ 883	$ 697			

Long-Term Debt (Narrative) (Details)			1 Months Ended		3 Months Ended											
	Sep. 13, 2017 CAD ($)	Sep. 13, 2017 USD ($)	Apr. 27, 2020 CAD ($)	Apr. 27, 2020 USD ($)	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 CAD ($)	Mar. 31, 2020 USD ($)	Mar. 31, 2021 USD ($)	Dec. 31, 2020 CAD ($)	Dec. 31, 2020 USD ($)	Sep. 13, 2017 USD ($)	Jun. 15, 2017 CAD ($)	Jun. 15, 2017 USD ($)	Feb. 02, 2017 CAD ($)	Feb. 02, 2017 USD ($)
Credit facility (a) [Member]																
Debt Instrument [Line Items]																
Line of Credit Facility, Interest Rate Description					The credit facility bears interest at the PACE base rate of 7.00% plus 1.25% per annum	The credit facility bears interest at the PACE base rate of 7.00% plus 1.25% per annum										
Line of Credit Facility, Interest Rate During Period					8.25%	8.25%										
Debt instrument, periodic payment					$ 8,764	$ 6,969										
Credit facility (a) [Member] | Chief Executive Officer [Member]																
Debt Instrument [Line Items]																
Amount Of Personal Guarantee															$ 1,600,000	$ 1,256,640
Credit facility (a) [Member] | President [Member]																
Debt Instrument [Line Items]																
Cash Collateral for Borrowed Securities															$ 1,600,000	$ 1,272,320
Credit facility (b) [Member]																
Debt Instrument [Line Items]																
Line of Credit Facility, Interest Rate Description					bears interest at the PACE base of 7.00% plus 1.25% per annum	bears interest at the PACE base of 7.00% plus 1.25% per annum										
Line of Credit Facility, Interest Rate During Period					8.25%	8.25%										
Debt face amount													$ 600,000	$ 477,120		
Debt instrument, periodic payment					$ 4,901	$ 3,897										
Corporate Term Loan [Member]																
Debt Instrument [Line Items]																
Line of Credit Facility, Interest Rate Description	bears interest at PACE base rate of 7.00% plus 1.25% per annum	bears interest at PACE base rate of 7.00% plus 1.25% per annum														
Line of Credit Facility, Interest Rate During Period	8.25%	8.25%														
Debt face amount	$ 3,724,147											$ 2,961,442				

Debt instrument, periodic payment	29,711	$ 23,626										
Cash collateral for letter of credit	$ 4,000,978											$ 3,181,578
Interest Expense, Debt					97,816	$ 77,265	$ 103,116	$ 76,749				
Accrued interest					$ 53,680				$ 42,686	$ 23,325	$ 18,319	
Mortgage Payable [Member]												
Debt Instrument [Line Items]												
Line of Credit Facility, Interest Rate Description					is repayable interest only on a monthly basis at an annual rate of the higher of the Royal Bank of Canada's prime rate plus 6.05% per annum	is repayable interest only on a monthly basis at an annual rate of the higher of the Royal Bank of Canada's prime rate plus 6.05% per annum						
Line of Credit Facility, Interest Rate During Period					8.50%	8.50%						
Debt face amount					$ 3,300,000				2,624,160	3,300,000	2,591,820	
Financing fees on mortgage					225,702				179,478			
Long-Lived Assets					2,108,000				1,676,282			
Unamortized finance fees					$ 46,794				$ 37,211	63,984	50,253	
Debt Instrument, Interest Rate, Stated Percentage					10.00%				10.00%			
Interest Expense, Debt					$ 79,162	$ 62,530	$ 65,000	$ 48,380				
Accrued interest					$ 53,342				$ 42,418	$ 46,110	$ 36,215	
Canada Emergency Business Account [Member]												
Debt Instrument [Line Items]												
Proceeds from the Canadian Emergency Benefit Account			$ 100,000	$ 79,520								
Description Of Terms Of Government Grants			If the loans are not repaid by December 31, 2022, the Company can make payments, interest only, on a monthly basis at an annual rate of 5%, under the extended term date, beginning January 31, 2023, maturing December 31, 2025. In addition, if 75% of the loans are repaid by the initial term, December 31, 2022, the Company's	If the loans are not repaid by December 31, 2022, the Company can make payments, interest only, on a monthly basis at an annual rate of 5%, under the extended term date, beginning January 31, 2023, maturing December 31, 2025. In addition, if 75% of the loans are repaid by the initial term, December 31, 2022, the Company's								

Canadian chartered bank will forgive the balance. The CEBA term loan agreements contain a number of positive and negative covenants, for which the Company is not in full compliance.	Canadian chartered bank will forgive the balance. The CEBA term loan agreements contain a number of positive and negative covenants, for which the Company is not in full compliance.

Long-Term Debt - Schedule of long-term debt instruments (Details) - USD ($)	Mar. 31, 2021	Dec. 31, 2020
Debt Instrument [Line Items]		
Long-term debt	$ 6,484,343	$ 6,406,060
Current portion	(6,404,823)	(6,327,520)
Long-term Debt	79,520	$ 78,540
Credit facility (a) [Member]		
Debt Instrument [Line Items]		
Long-term debt	771,593	
Current portion	(771,593)	
Long-term Debt	0	
Credit facility (b) [Member]		
Debt Instrument [Line Items]		
Long-term debt	431,478	
Current portion	(431,478)	
Long-term Debt	0	
Corporate Term Loan [Member]		
Debt Instrument [Line Items]		
Long-term debt	2,614,803	
Current portion	(2,614,803)	
Long-term Debt	0	
Mortgage Payable [Member]		
Debt Instrument [Line Items]		
Long-term debt	2,586,949	
Current portion	(2,586,949)	
Long-term Debt	0	
Canada Emergency Business Account [Member]		
Debt Instrument [Line Items]		
Long-term debt	79,520	
Current portion	0	
Long-term Debt	$ 79,520	

Obligations under Capital Lease (Narrative) (Details)	3 Months Ended			
	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 CAD ($)	Mar. 31, 2020 USD ($)
Obligations Under Capital Lease [Line Items]				
Finance Lease, Interest Expense	$ 5,181	$ 4,093	$ 4,150	$ 3,089
Capital Lease (a) [Member]				
Obligations Under Capital Lease [Line Items]				
Capital Lease Obligations Incurred	286,650	227,944		
Debt Instrument, Periodic Payment	$ 5,840	$ 4,644		
Lessee, Finance Lease, Option to Terminate	an option to purchase the equipment for a final payment of $22,743 (C$28,600), plus applicable harmonized sales taxes on October 31, 2021.	an option to purchase the equipment for a final payment of $22,743 (C$28,600), plus applicable harmonized sales taxes on October 31, 2021.		
Debt instrument interest rate	5.982%	5.982%		
Capital Lease (b) [Member]				
Obligations Under Capital Lease [Line Items]				
Capital Lease Obligations Incurred	$ 247,450	$ 196,772		
Debt Instrument, Periodic Payment	$ 5,118	$ 4,070		
Lessee, Finance Lease, Option to Terminate	an option to purchase the equipment for a final payment of $ 19,626 (C$24,680) plus applicable harmonized sales taxes on February 27, 2022.	an option to purchase the equipment for a final payment of $ 19,626 (C$24,680) plus applicable harmonized sales taxes on February 27, 2022.		
Debt instrument interest rate	6.15%	6.15%		
Capital Lease (b) [Member] | First two monthly instalments [Member]				
Obligations Under Capital Lease [Line Items]				
Debt Instrument, Periodic Payment	$ 10,000	$ 7,952		
Capital Lease (c) [Member]				
Obligations Under Capital Lease [Line Items]				

Capital Lease Obligations Incurred	389,650	309,850
Debt Instrument, Periodic Payment	$ 6,852	$ 5,449
Lessee, Finance Lease, Option to Terminate	an option to purchase the equipment for a final payment of a nominal amount of $80 (C$100) plus applicable harmonized sales taxes on February 27, 2025.	an option to purchase the equipment for a final payment of a nominal amount of $80 (C$100) plus applicable harmonized sales taxes on February 27, 2025.
Debt instrument interest rate	3.59%	3.59%
Capital Lease (c) [Member] | Initial Deposit [Member]		
Obligations Under Capital Lease [Line Items]		
Debt Instrument, Periodic Payment	$ 19,450	$ 15,467

Obligations under Capital Lease - Schedule of Obligations under Capital Lease (Details) - USD ($)	Mar. 31, 2021	Dec. 31, 2020
Obligations Under Capital Lease [Line Items]		
Obligations under Capital Lease	$ 354,257	$ 375,140
Less: current portion	(177,830)	(375,140)
Obligations under Capital Lease-Long-term	176,427	$ 0
Capital Lease (a) [Member]		
Obligations Under Capital Lease [Line Items]		
Obligations under Capital Lease	53,726	
Less: current portion	(53,726)	
Obligations under Capital Lease-Long-term	0	
Capital Lease (b) [Member]		
Obligations Under Capital Lease [Line Items]		
Obligations under Capital Lease	61,879	
Less: current portion	(61,879)	
Obligations under Capital Lease-Long-term	0	
Capital Lease (c) [Member]		
Obligations Under Capital Lease [Line Items]		
Obligations under Capital Lease	238,652	
Less: current portion	(62,225)	
Obligations under Capital Lease-Long-term	$ 176,427	

Obligations under Capital Lease - Schedule of Future Minimum Lease Payments for Capital Leases (Details)	Mar. 31, 2021 USD ($)
Obligations Under Capital Lease [Abstract]	
In the nine-month period ending December 31, 2021	$ 150,440
In the year ending December 31, 2022	89,084
In the year ending December 31, 2023	65,389
In the year ending December 31, 2024	65,389
In the year ending December 31, 2025	5,529
Minimum Payments Due	375,831
Less: imputed interest	(21,574)
Total	$ 354,257

				1 Months Ended									3 Months Ended		12 Months Ended			
Convertible Promissory Notes (Narrative) (Details)	**Mar. 11, 2021 USD ($) shares**	**Mar. 11, 2019 USD ($)**	**Mar. 08, 2019 USD ($) Day Security**	**Feb. 28, 2021 USD ($)**	**Jan. 21, 2021 USD ($) shares**	**Jan. 20, 2021 USD ($)**	**Jan. 19, 2021 USD ($)**	**Dec. 24, 2020 USD ($)**	**Oct. 18, 2019 USD ($) Day shares**	**Jul. 19, 2019 USD ($) Day shares**	**May 23, 2019 USD ($) Day shares**	**Apr. 24, 2019 USD ($)**	**Mar. 31, 2021 USD ($) $ / shares shares**	**Mar. 31, 2020 USD ($)**	**Dec. 31, 2020 USD ($) shares**	**Jul. 19, 2020**	**May 23, 2020**	**Mar. 07, 2019 USD ($)**
Debt Instrument [Line Items]																		
Debt Instrument, Convertible, Terms of Conversion Feature													(i) if any of the convertible promissory notes are prepaid within sixty (60) days following their applicable effective date, then the prepayment premium shall be 125% of the face amount plus any accrued interest; (ii) if any of the convertible promissory notes are prepaid during the period beginning onthe date which is sixty-one (61) days following their applicable effective date, and ending on the date which is ninety (90) days following their applicable effective date, then the prepayment premium shall be 135% of the face amount plus any accrued interest; (iii) if any of the convertible promissory notes are prepaid during the period beginning on the date which is ninety-one (91) days following their applicable					

						effective date, and ending on the date which is one hundred eighty (180) days following their applicable effective date, then the prepayment premium shall be 145% of the face amount plus any accrued interest. Such prepayment redemptions must be closed and funded within three days of giving notice of prepayment or the right to prepay shall be forfeited.		
Common shares issued upon conversion | shares								3,184,992
Recorded interest and default amounts						$ 14,756	$ 183,482	
Accrued interest and default amounts						0		$ 316,048
Convertible promissory note holders converted interest						32,444	5,311	
Convertible promissory notes- March 7 and March 8, 2019 (net of unamortized financing costs of $nil (2020- $nil)) [Member]								
Debt Instrument [Line Items]								
Common shares issued upon conversion | shares	1,075,124							
Converted amount	$ 135,000							
Gain on forgiveness of debt						135,641		
Accrued interest disclosed under other income (loss)						32,444		$ 91,802
Debt Forgiveness Including Accrued Interest						129,141		
Debt instrument, periodic payment			$ 200,000	$ 50,000	$ 550,000	$ 300,000		
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible promissory notes- March 7 and March 8, 2019 (net of unamortized financing costs of $nil (2020- $nil)) [Member]								
Debt Instrument [Line Items]								
Debt instrument, interest rate, stated percentage		12.00%						
Debt Instrument, Convertible, Threshold Percentage of Stock Price Trigger		65.00%						
Debt Instrument, Convertible, Threshold Trading Days | Day		20						
Threshold Limit Of Authorized And Unissued Common Shares Reserved		eight (8) times						

Repayment of obligations due			$ 165,000			
Gain on forgiveness of debt			119,983			
Accrued interest disclosed under other income (loss)			$ 68,085			
Number Of Securities | Security		2				
Debt Instrument, Face Amount		$ 1,100,000				
Convertible notes, interest rate after default		24.00%				
Percentage of increase in principal balance		10.00%				
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible Promissory First Notes [Member]						
Debt Instrument [Line Items]						
Gross proceeds from notes	$ 456,000					
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible Promissory First Notes [Member] | Investor One [Member]						
Debt Instrument [Line Items]						
Debt Instrument, Face Amount						$ 275,000
Amount of original issue discount						25,000
Face amount after original issue discount						$ 250,000
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible Promissory First Notes [Member] | Investor Two [Member]						
Debt Instrument [Line Items]						
Debt Instrument, Face Amount		$ 275,000				
Amount of original issue discount		25,000				
Face amount after original issue discount		250,000				
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible Promissory Back End Notes [Member]						
Debt Instrument [Line Items]						
Gross proceeds from notes		$ 250,000				
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible Promissory Back End Notes [Member] | Investor One [Member]						
Debt Instrument [Line Items]						
Debt Instrument, Face Amount					$ 275,000	
Amount of original issue discount					25,000	
Proceeds received, net of financing costs					$ 228,000	
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible promissory note-May 23, 2019 (net of unamortized financing costs of $nil (2020-$nil)) [Member]						
Debt Instrument [Line Items]						
Debt instrument, interest rate, stated percentage				12.00%		
Aggregate principal amount				$ 250,000		

Net proceeds from unsecured convertible promissory note				$ 204,250				
Debt Instrument, Convertible, Threshold Percentage of Stock Price Trigger				65.00%				
Debt Instrument, Convertible, Threshold Trading Days | Day				20				
Common shares issued upon conversion | shares					846,154			
Converted amount						$ 15,000		
Gain on forgiveness of debt					95,346			
Debt Forgiveness Including Accrued Interest					$ 73,346			
Unissued common stock stock reserved for issuance upon full conversion of convertible promissory note | shares				10,937,000				
Convertible notes, interest rate after default				24.00%				
Percentage of increase in principal balance								10.00%
Transaction related expenses				$ 45,750				
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible promissory note-July 19, 2019 (net of unamortized financing costs of $nil (2020-$nil)) [Member]								
Debt Instrument [Line Items]								
Debt instrument, interest rate, stated percentage			12.00%					
Aggregate principal amount			$ 170,000					
Net proceeds from unsecured convertible promissory note			$ 138,225					
Debt Instrument, Convertible, Threshold Percentage of Stock Price Trigger			65.00%					
Debt Instrument, Convertible, Threshold Trading Days | Day			20					
Common shares issued upon conversion | shares	653,846							
Gain on forgiveness of debt	$ 69,882							
Debt Forgiveness Including Accrued Interest	$ 52,882							
Unissued common stock stock reserved for issuance upon full conversion of convertible promissory note | shares			5,604,000					
Convertible notes, interest rate after default			24.00%					
Percentage of increase in principal balance							10.00%	
Transaction related expenses			$ 31,775					
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible promissory note-October 17, 2019 (net of accumulated financing costs of $nil (2020-$nil) [Member]								
Debt Instrument [Line Items]								
Debt instrument, interest rate, stated percentage		12.00%						
Aggregate principal amount		$ 156,000						
Net proceeds from unsecured convertible promissory note		$ 129,600						
Debt Instrument, Convertible, Threshold Percentage of Stock Price Trigger		65.00%						
Debt Instrument, Convertible, Threshold Trading Days | Day		20						
Common shares issued upon conversion | shares	600,000							
Gain on forgiveness of debt	$ 58,591							
Debt Forgiveness Including Accrued Interest	$ 42,991							

Unissued common stock stock reserved for issuance upon full conversion of convertible promissory note | shares	22,153,000	
Convertible notes, interest rate after default	24.00%	
Transaction related expenses	$ 26,400	
Securities purchase agreements (the "January 2019 SPAs") [Member] | Convertible promissory note-March 31, 2021 (net of unamortized financing costs of $96,000 (2020-$nil) [Member]		
Debt Instrument [Line Items]		
Debt instrument, interest rate, stated percentage		10.00%
Aggregate principal amount		$ 275,000
Net proceeds from unsecured convertible promissory note		$ 245,000
Conversion price | $ / shares		$ 0.20
Common shares issued upon conversion | shares		200,000
Converted amount		$ 66,000
Transaction related expenses		$ 30,000

Convertible Promissory Notes - Schedule of Convertible Promissory Notes (Details) - USD ($)	Mar. 31, 2021	Dec. 31, 2020
Debt Instrument [Line Items]		
Convertible promissory notes	$ 479,000	$ 1,092,100
Convertible promissory notes-March 7 and March 8, 2019 (net of unamortized financing costs of $nil (2020- $nil)) [Member]		
Debt Instrument [Line Items]		
Convertible promissory notes	300,000	491,500
Unamortized financing costs		
Convertible promissory note-May 23, 2019 (net of unamortized financing costs of $nil (2020-$nil)) [Member]		
Debt Instrument [Line Items]		
Convertible promissory notes	0	242,000
Unamortized financing costs		
Convertible promissory note-July 19, 2019 (net of unamortized financing costs of $nil (2020-$nil)) [Member]		
Debt Instrument [Line Items]		
Convertible promissory notes	0	187,000
Unamortized financing costs		
Convertible promissory note-October 17, 2019 (net of accumulated financing costs of $nil (2020-$nil) [Member]		
Debt Instrument [Line Items]		
Convertible promissory notes	0	171,600
Unamortized financing costs		
Convertible promissory note-March 31, 2021 (net of unamortized financing costs of $96,000 (2020-$nil) [Member]		
Debt Instrument [Line Items]		
Convertible promissory notes	179,000	0
Unamortized financing costs	$ 96,000	$ 0

Loan Payable to Related Party (Narrative) (Details)	3 Months Ended		12 Months Ended	
	Mar. 31, 2021 CAD ($) shares	Mar. 31, 2021 USD ($) shares	Dec. 31, 2020 CAD ($) shares	Dec. 31, 2020 USD ($) shares
Loans Payable To Related Party [Line Items]				
Common shares issued upon conversion of loans payable to related party			3,184,992	3,184,992
Travellers International Inc. [Member]				
Loans Payable To Related Party [Line Items]				
Converted amount	$ 261,620	$ 205,321		
Accounts payable, related party, converted amount	$ 101,700	$ 80,323		
Common shares issued upon conversion of loans payable to related party	1,005,728	1,005,728		

Loan Payable to Related Party - Schedule of Related Party Transactions (Details) - USD ($)	Mar. 31, 2021	Dec. 31, 2020
Loans Payable To Related Party [Line Items]		
Loans payable to related parties	$ 18,290	$ 33,772
Director [Member]		
Loans Payable To Related Party [Line Items]		
Loans payable to related parties	$ 18,290	$ 33,772

Capital Stock (Narrative) (Details)				1 Months Ended				3 Months Ended			12 Months Ended		
	Jan. 04, 2021 USD ($)	Jan. 04, 2021 shares	Jan. 10, 2020 shares	Mar. 01, 2021 USD ($) shares	Dec. 21, 2020 USD ($)	Apr. 30, 2020 USD ($)	Mar. 31, 2021 CAD ($) shares	Mar. 31, 2021 USD ($) $ / shares shares	Mar. 31, 2021 $ / shares shares	Mar. 31, 2020 USD ($) shares	Dec. 31, 2020 CAD ($) shares	Dec. 31, 2020 USD ($) $ / shares shares	Dec. 31, 2019 shares
Capital Stock [Line Items]													
Common Stock, Shares Authorized | shares								150,000,000	150,000,000			150,000,000	
Common Stock, Par Value Per Share | $ / shares								$ 0.0001	$ 0.0001			$ 0.0001	
Common Stock, Shares, Issued | shares								89,184,951	89,184,951			82,860,619	
Common Stock, Shares, Outstanding | shares								89,184,951	89,184,951			82,860,619	
Shares Granted, Value, Share-based Payment Arrangement, Forfeited						$ 7,036							
Shares issued for professional services	$ 217,035							$ 24,219					
Shares issued for securities purchase agreement (Shares) | shares				200,000									
Shares issued for securities purchase agreement				$ 66,000									
Common shares issued upon conversion of loans payable to related party | shares											3,184,992	3,184,992	
Shares issued on conversion of related party debt and accounts payable to equity								285,644					
Proceeds from Issuance of Private Placement								$ 157,620					
Share Price | $ / shares								$ 0.25	$ 0.25				
Shares issued on conversion of debt to equity								$ 713,716		$ 76,727			
Stock issued during period, conversion of units, value					$ 7,830								
Stock issued during period, shares, conversion of units | shares		400,000							400,000				
Shares issued on private placement							$ 200,000	157,620					
Management compensation-stock- based compensation	$ 54,259							54,259					
Legal Fees					$ 750								
Common Shares [Member]													
Capital Stock [Line Items]													
Stock issued during period, shares, conversion of unsecured convertible promissory notes | shares											27,118,109	27,118,109	
Accrued interest and related cost converted								$ 32,716				$ 20,910	
Stock issued during period, value, conversion of unsecured convertible promissory notes including accrued interest and costs												$ 181,058	
Shares Issued, Shares, Share-based Payment Arrangement, Forfeited | shares							529,970	529,970					

Shares issued for professional services (Shares) | shares		63,000	63,000					
Shares issued for professional services			$ 6					
Shares issued for proceeds previously received (Shares) | shares		400,000	400,000					
Shares issued on conversion of related party debt and accounts payable to equity			$ 100					
Shares issued on conversion of debt to equity (shares) | shares		3,175,124	3,175,124		7,717,326			
Shares issued on conversion of debt to equity			$ 318		$ 772			
Shares issued on private placement (Shares) | shares		630,480	630,480					
Shares issued on private placement			$ 63					
Minimum [Member]								
Capital Stock [Line Items]								
Common Stock, Convertible, Conversion Price | $ / shares			$ 0.156	$ 0.156			$ 0.0036	
Maximum [Member]								
Capital Stock [Line Items]								
Common Stock, Convertible, Conversion Price | $ / shares			$ 0.26	$ 0.26			$ 0.0176	
Chief Executive Officer [Member] | Restricted Stock Units (RSUs) [Member]								
Capital Stock [Line Items]								
Stock issued during period, shares, conversion of units | shares	1,000,000							
Employees [Member]								
Capital Stock [Line Items]								
Number of shares issued to employees | shares						15,000	15,000	
Value of shares issued to employees							$ 2,550	
Travellers International Inc. [Member]								
Capital Stock [Line Items]								
Common shares issued upon conversion of loans payable to related party | shares		1,005,728	1,005,728					
Shares issued on conversion of related party debt and accounts payable to equity		$ 363,320	$ 285,644					
Amount of unsecured convertible promissory notes converted		$ 261,620	$ 205,321					
Independent directors [Member]								
Capital Stock [Line Items]								
Shares issued for professional services (Shares) | shares						287,984	287,984	80,000
Shares issued for professional services							$ 60,670	

Commitments (Narrative) (Details)	3 Months Ended		
	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2021 USD ($)
Agreement of purchase and sale [Member]			
Other Commitments [Line Items]			
Debt face amount	$ 4,500,000		$ 3,578,400
Amount of vendor take-back mortgage	$ 2,000,000		1,590,400
Annual interest rate on take-back mortgage	2.00%	2.00%	
Maturity period for take-back mortgage	2 years	2 years	
Deposit paid	$ 200,000		159,040
Environmental site assessment cost	49,800		39,601
Chief Executive Officer [Member] | Consulting agreements [Member]			
Other Commitments [Line Items]			
Commitments, monthly amount	30,000	$ 23,856	
Commitments, annual amount	40,000	31,808	
Chief Financial Officer [Member] | Consulting agreements [Member]			
Other Commitments [Line Items]			
Commitments, annual amount	8,000	6,362	
Haute Inc [Member]			
Other Commitments [Line Items]			
Commitments, monthly amount	7,000	5,566	
Land Lease [Member]			
Other Commitments [Line Items]			
Commitments, monthly amount	3,000	2,386	
Commitments, annual amount	10,000	7,952	
Letter of Credit [Member] | Ministry of the Environment, Conservation and Parks [Member]			
Other Commitments [Line Items]			
Other commitment	276,831		220,136
Total audit fees	792,469	630,171	
Accrual charges for operations	71,584	$ 56,544	
Deferred assets	$ 270,000		$ 214,704

Commitments - Schedule of commitments (Details)	Mar. 31, 2021 USD ($)
Chief Executive Officer And Chief Financial Officer [Member]	
Other Commitments [Line Items]	
For the nine-month period ending December 31, 2021	$ 271,962
For the year ending December 31, 2022	381,696
Contractual Obligation	653,658
Land Lease [Member]	
Other Commitments [Line Items]	
For the nine-month period ending December 31, 2021	7,952
For the year ending December 31, 2022	7,952
For the year ending December 31, 2023	7,952
For the year ending December 31, 2024	7,952
For the year ending December 31, 2025	7,952
Contractual Obligation	$ 39,760

Other Income (Narrative) (Details)	1 Months Ended						3 Months Ended		12 Months Ended
	Jan. 08, 2021 CAD ($)	Jan. 08, 2021 USD ($)	Mar. 11, 2021 shares	Feb. 28, 2021 USD ($)	Jan. 20, 2021 USD ($) shares	Jan. 19, 2021 USD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 USD ($)	Dec. 31, 2020 shares
Other Income Expense [Line Items]									
Repayments of convertible promissory note							$ 50,000		
Gain on forgiveness of convertible promissory notes							359,460	$ 0	
Gain on disposal of long-lived assets	$ 57,411	$ 45,349					45,349	$ 0	
Proceeds from long lived assets	$ 60,000	$ 47,394							
Common shares issued upon conversion | shares									3,184,992
March 2019 Investor [Member]									
Other Income Expense [Line Items]									
Repayments of convertible promissory note				$ 200,000	$ 50,000	$ 550,000	300,000		
Gain on forgiveness of convertible promissory notes							135,641		
Common shares issued upon conversion | shares			1,075,124		2,100,000				
May July October 2019 Investor [Member]									
Other Income Expense [Line Items]									
Gain on forgiveness of convertible promissory notes					$ 223,819				
Accrued Interest [Member] | March 2019 Investor [Member]									
Other Income Expense [Line Items]									
Gain on forgiveness of convertible promissory notes							$ 129,141		
Accrued Interest [Member] | May July October 2019 Investor [Member]									
Other Income Expense [Line Items]									

Gain on forgiveness of convertible promissory notes	$ 169,219

Other Income - Schedule of Other Income (Details)			3 Months Ended	
	Jan. 08, 2021 CAD ($)	Jan. 08, 2021 USD ($)	Mar. 31, 2021 USD ($)	Mar. 31, 2020 USD ($)
Other Income and Expenses [Abstract]				
Gain on forgiveness of convertible promissory notes			$ 359,460	$ 0
Gain on disposal of long-lived assets	$ 57,411	$ 45,349	45,349	0
Total other income			$ 404,809	$ 0

Economic Dependence (Narrative) (Details) - Revenue [Member]	3 Months Ended Mar. 31, 2021	12 Months Ended Dec. 31, 2020
Six Customers [Member]		
Concentration Risk, Percentage		86.00%
Three Customers [Member]		
Concentration Risk, Percentage	82.00%	

Legal Proceedings (Narrative) (Details)	1 Months Ended							
	Oct. 26, 2020 CAD ($)	Oct. 26, 2020 USD ($)	Sep. 24, 2020 CAD ($)	Sep. 24, 2020 USD ($)	Mar. 31, 2021 CAD ($)	Mar. 31, 2021 USD ($)	Dec. 31, 2020 USD ($)	Oct. 26, 2020 USD ($)
Legal Proceeding [Line Items]								
Unpaid legal fees					$ 65,241	$ 51,880		
Accounts payable						$ 1,111,461	$ 1,073,454	
Former chief executive officer [Member]								
Legal Proceeding [Line Items]								
Amount of claim relates to special damages	$ 514,150	$ 408,852	$ 1,000,000	$ 795,200				
Amount of claim relates to punitive and exemplary damages	500,000	$ 397,600						
Accounts payable	$ 395,500							$ 314,502

Subsequent Events (Narrative) (Details)						12 Months Ended	
	May 07, 2021 CAD ($)	May 07, 2021 USD ($)	Apr. 07, 2021 CAD ($)	Apr. 07, 2021 USD ($)	Apr. 01, 2021 USD ($) $ / shares shares	Dec. 31, 2020 shares	Apr. 07, 2021 USD ($)
Subsequent Event [Line Items]							
Common shares issued upon conversion | shares						3,184,992	
Subsequent Event [Member]							
Subsequent Event [Line Items]							
Payments for purchase of truck and hauling trailer			$ 44,193	$ 35,142			
Truck and hailing trailer, purchase price			200,000				$ 159,040
Truck and hauling trailer, monthly payment amount			$ 4,601				$ 3,659
Description of purchase price consisting	fifty percent in cash and fifty percent in common stock	fifty percent in cash and fifty percent in common stock					
Total purchase price	$ 20,000,000	$ 15,904,000					
Subsequent Event [Member] | Securities purchase agreements [Member] | April 2021 Investor [Member]							
Subsequent Event [Line Items]							
Debt face amount					$ 275,000		
Debt instrument interest rate					10.00%		
Conversion price | $ / shares					$ 0.20		
Common shares issued upon conversion | shares					200,000		
Proceeds from issuance of debt					$ 245,000		
Transaction related expenses					$ 30,000		