

BENCHMARK METALS INC.

Consolidated Condensed Interim Financial Statements

For the three months ended May 31, 2023 and 2022

Expressed in Canadian Dollars

To the shareholders of Benchmark Metals Inc:

The consolidated condensed interim financial statements of Benchmark Metals Inc. (the "Company") for the three months ended May 31, 2023 and 2022 have been compiled by management.

No audit or review of this information has been performed by the Company's auditors

BENCHMARK METALS INC.
Consolidated Condensed Interim Statements of Financial Position
Expressed in Canadian Dollars

(unaudited)

	May 31, 2023	February 28, 2023
ASSETS		
Current		
Cash	\$ 15,243,340	\$ 17,198,551
Short-term investment	10,000	10,000
Goods and services tax credit receivable	76,145	57,782
Mineral exploration tax credit receivable	9,699,226	9,699,226
Other receivable	94,839	110,896
Prepaid expenses and deposits	587,787	622,924
	<u>25,711,337</u>	<u>27,699,379</u>
Equipment (note 6)	846,802	856,362
Exploration and evaluation assets (note 3)	100,929,337	99,549,763
Reclamation bonds (note 10)	1,388,457	1,388,457
Right-of-use asset (note 8)	102,362	122,834
	<u>\$ 128,978,295</u>	<u>\$ 129,616,795</u>
LIABILITIES		
Current		
Accounts payable and accrued liabilities (note 7)	\$ 669,920	\$ 629,044
Deferred flow-through liability (note 9)	580,923	723,190
Current portion of lease liability (note 8)	94,602	93,233
	<u>1,345,445</u>	<u>1,445,467</u>
Asset retirement obligation (note 10)	958,370	958,370
Deferred taxes	13,259,654	13,466,912
Long-term portion of lease liability (note 8)	-	22,001
	<u>15,563,469</u>	<u>15,892,750</u>
EQUITY		
Share capital (note 4)	128,723,431	128,723,496
Option and warrant reserves (note 4)	15,358,515	15,538,515
Deficit	(30,847,120)	(30,537,966)
	<u>113,414,826</u>	<u>113,724,045</u>
	<u>\$ 128,978,295</u>	<u>\$ 129,616,795</u>

Subsequent events (note 12)

Authorized for issuance on behalf of the Board on July 31, 2023:

Director (signed by) "Jim Greig"

Director (signed by) "John Williamson"

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

BENCHMARK METALS INC.
Consolidated Condensed Interim Statements of Comprehensive Loss
Expressed in Canadian Dollars

(unaudited)

For the three months ended	May 31, 2023	May 31, 2022
Expenses		
Exploration expenses	\$ 1,163	\$ -
Marketing and investor relations expenses	278,870	1,481,303
Management and consulting fees (note 7)	257,000	104,486
Office and administration	74,461	124,905
Professional fees	209,912	28,386
Regulatory and filing fees	33,453	4,194
Share-based compensation	-	14,030
	<u>(854,859)</u>	<u>(1,757,304)</u>
Other		
Interest income	196,180	56,058
Settlement of flow-through liability (note 9)	142,267	2,089,375
	<u>(516,412)</u>	<u>388,129</u>
Net income (loss) before taxes	(516,412)	388,129
Deferred income tax recovery	207,258	-
	<u>207,258</u>	<u>-</u>
Net income (loss) and comprehensive loss	\$ (309,154)	\$ 388,129
Basic and diluted loss per common share	\$ (0.00)	\$ 0.00
Basic and diluted weighted average number of common shares outstanding	<u>226,061,701</u>	<u>206,873,354</u>

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

BENCHMARK METALS INC.
Consolidated Statements of Changes in Equity
For the three months ended May 31, 2023 and 2022
Expressed in Canadian Dollars

(unaudited)

	Number of shares	Share capital	Option and Warrant reserve	Deficit	Total equity
Balance at February 28, 2022	206,873,354	\$ 110,660,512	\$ 15,082,225	\$ (25,673,149)	\$ 100,069,588
Share-based payments	-	-	14,030	-	14,030
Comprehensive loss	-	-	-	388,129	388,129
Balance at May 31, 2022	206,873,354	\$ 110,660,512	\$ 15,096,255	\$ (25,285,020)	\$ 100,471,747
Shares issued for cash	47,182,300	21,063,954	(194,190)	-	20,869,764
Deferred flow-through liability	-	(1,185,558)	-	-	(1,185,558)
Share issuance costs	-	(1,479,701)	-	-	(1,479,701)
Finders warrants issued	-	(335,711)	335,711	-	-
Share-based payments	-	-	300,739	-	300,739
Comprehensive loss	-	-	-	(5,252,946)	(5,252,946)
Balance at February 28, 2023	254,055,654	\$ 128,723,496	\$ 15,538,515	\$ (30,537,966)	\$ 113,724,045
Share issuance costs	-	(65)	-	-	(65)
Comprehensive loss	-	-	-	(309,154)	(309,154)
Balance at May 31, 2023	254,055,654	\$ 128,723,431	\$ 15,538,515	\$ (30,847,120)	\$ 113,414,826

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

BENCHMARK METALS INC.
Consolidated Condensed Interim Statements of Cash Flows
Expressed in Canadian Dollars

(unaudited)

For the three months ended	May 31, 2023	May 31, 2022
Cash provided by (used in):		
Operating activities		
Net income (loss) for the period	\$ (309,154)	\$ 388,129
Items not effecting cash:		
Deferred taxes	(207,258)	-
Share-based payments (notes 4)	-	14,030
Settlement of deferred flow-through liability	(142,267)	(2,089,375)
	<u>(658,679)</u>	<u>(1,687,216)</u>
Changes in non-cash working capital:		
Amounts receivable	16,057	-
Goods and services tax receivable	(18,364)	179,104
Prepaid expenses and deposits	21,676	146,190
Accounts payable and accrued liabilities	(220,702)	(3,954,710)
Cash used in operating activities	<u>(860,012)</u>	<u>(5,316,632)</u>
Investing activities		
Purchase of reclamation deposit	-	(552,336)
Purchase of equipment	-	(138,218)
Exploration and evaluation assets expenditures	(1,095,134)	(10,600,238)
Cash used in investing activities	<u>(1,095,134)</u>	<u>(11,290,792)</u>
Financing activities		
Share issuance costs	(65)	-
Cash provided by financing activities	<u>(65)</u>	<u>-</u>
Net decrease in cash	(1,955,211)	(16,607,424)
Cash – beginning of period	<u>17,198,551</u>	<u>31,484,044</u>
Cash – end of period	\$ 15,243,340	\$ 14,876,620
Non-cash transactions and supplemental disclosures		

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

BENCHMARK METALS INC.

Notes to the Consolidated Condensed Interim Financial Statements

For the three months ended May 31, 2023 and 2022

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1. Nature of operations

Benchmark Metals Inc. (“Benchmark” or the “Company”) was incorporated under the British Columbia Business Corporations Act on November 9, 2010 and has its shares listed for trading on the TSX Venture Exchange under the symbol “BNCH”. The Company’s head office is located at 10545 – 45 Avenue NW, 250 Southridge NW, Suite 300, Edmonton, AB, Canada T6H 4M9. The principal business of the Company is the identification, acquisition, exploration and evaluation of mineral properties.

2. Basis of presentation

These consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”).

These consolidated financial statements were authorized for issue by the Board of Directors of the Company on July 27, 2023.

These consolidated financial statements include the accounts of the Company, and its wholly owned subsidiary PPM Phoenix Precious Metals Corp (“PPM”). All intercompany transactions and balances have been eliminated from the date of acquisition of control.

Name of Subsidiary	Proportion of Ownership Interest	Principal Activity
PPM Phoenix Precious Metals Corp.	100%	Holds mineral interest in BC

These consolidated financial statements are presented in Canadian Dollars, and the use of the symbol “\$” herein is in reference to Canadian Dollars. Disclosures for amounts denominated in currencies other than Canadian Dollars use the International Standards Organization 3-letter symbol for such foreign currency.

3. Exploration and evaluation assets

Lawyers Property in British Columbia, Canada

On September 18, 2019, the Company acquired 100% of the Lawyers’ Property through the acquisition of PPM Phoenix Precious Metals Corp. (“PPM”). The Lawyers Property is situated 45 km northwest of the former Kemess South open pit copper-gold mine in the Toodoggone region of the Omineca Mining Division of British Columbia and consists of 46 contiguous mineral claims. The claims cover approximately 14,392 hectares of land that encompass the Lawyers group of prospects, including the former Cheni underground gold-silver mine, Cliff Creek, Dukes Ridge, and Phoenix, and the Silver Pond group of prospects that cover six gold-silver mineral occurrences. Nine of these mineral claims, covering approximately 4,532 hectares, are not subject to royalties.

3. Exploration and evaluation assets (continued)

Total costs incurred on the Lawyers Property are summarized as follows:

	Acquisition	Exploration	Total
Balance, February 28, 2023	5,552,828	93,996,935	99,549,763
Fieldwork	-	332,256	332,256
Geology	-	21,338	21,338
Drilling	-	63,372	63,372
Engineering	-	169,526	169,526
Environmental	-	441,381	441,381
Assay	-	48,428	48,428
Amortization	-	9,561	9,561
Permits	-	324	324
Travel and support	-	10,669	10,669
Community relations	-	233,803	233,803
Road maintenance	-	48,916	48,916
Reclamation	-	-	-
Balance, May 31, 2023	\$ 5,552,828	\$ 95,376,507	\$ 100,929,335

4. Share capital

a) Common shares

The Company's articles authorize an unlimited number of Class "A" common shares without par value.

A summary of changes in common share capital in the period is as follows:

	Number of shares	Amount
Balance, February 28, 2023	254,055,654	\$ 128,723,496
Share issuance costs	-	(65)
Balance, May 31, 2023	254,055,654	\$ 128,723,431

On September 29, 2022, the Company completed the first tranche of a private placement of 26,520,000 non-flow through units at \$0.42, and 15,592,700 flow-through units at \$0.48, for gross proceeds of \$18,622,896. Each unit consists of one common share of the Company and one-half of a transferable warrant of the Company. Each warrant is exercisable to purchase one additional share at an exercise price of \$0.65 per share for a two-year period. The Company paid a cash commission of \$1,117,374 and issued non-transferable agent warrants of the Company exercisable to purchase up to 2,526,762 shares at \$0.42 per share for a two-year period.

BENCHMARK METALS INC.

Notes to the Consolidated Condensed Interim Financial Statements

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4. Share capital (continued)

On October 14, 2022, the Company completed the final tranche of a private placement of 4,166,600 flow-through units at \$0.48, for gross proceeds of \$1,999,968. Each unit consists of one common share of the Company and one-half of a transferable warrant of the Company. Each warrant is exercisable to purchase one additional share at an exercise price of \$0.65 per share for a two-year period. The Company paid a cash commission of \$119,998 and issued non-transferable agent warrants of the Company exercisable to purchase up to 249,996 shares at \$0.42 per share for a two-year period.

b) Warrants

A summary of share purchase warrant activity in the period is as follows:

	Number of warrants	Weighted average exercise price
Balance, February 28, 2023 and May 31, 2023	44,212,568	\$ 0.98

A summary of the warrants outstanding and exercisable is as follows:

May 31, 2023				February 28, 2023			
Exercise Price	Number of warrants	Remaining contractual life (years)		Exercise Price	Number of warrants	Remaining contractual life (years)	
\$ 1.55	16,068,000	0.5		\$ 1.55	16,068,000	0.8	
1.00	1,928,160	0.5		1.00	1,928,160	0.8	
1.30	300,000	1.1		1.30	300,000	1.4	
0.65	21,056,350	1.3		0.65	21,056,350	1.6	
0.42	2,526,762	1.4		0.42	2,526,762	1.6	
0.65	2,083,300	1.3		0.65	2,083,300	1.6	
0.42	249,996	1.4		0.42	249,996	1.6	
\$ 0.98	44,212,568	1.0		\$ 0.98	44,212,568	1.3	

c) Stock options

Pursuant to the Company's stock option plan (the "Plan") for directors, officers, employees, and consultants, the Company may reserve a maximum of 10% of the issued and outstanding listed common shares; the exercise price to be determined on the date of issuance of the options.

The options are non-transferable and will expire, if not exercised, 90 days following the date the optionee ceases to be a director, officer, consultant or employee of the Company for reasons other than death, one year after the death of an optionee or on the fifth anniversary of the date the option was granted. All options vest when granted unless otherwise specified by the Board of Directors.

4. Share capital (continued)

c) Stock options (continued)

A summary of stock option activity in the period is as follows:

	Number of options	Weighted average exercise price
Outstanding options, February 28, 2023	20,777,500	\$ 0.81
Expired	(300,000)	1.43
Outstanding options, May 31, 2023	20,477,500	\$ 0.80

On April 14, 2022, the Company granted incentive stock options, for the option to purchase up to 50,000 common shares. The options are exercisable at a price of \$1.10 per common share, for a period of one year. The estimated fair value of these options of \$9,500, or \$0.19 per option, has been recorded as share-based payment expense in the period and as an increase to option and warrant reserve, and was calculated using the Black-Scholes Option Pricing Model using the following grant-date assumptions: grant date stock price \$1.00; expected life, 1 year; expected volatility, 54.97%; risk-free rate 2.16%; expected dividends, 0%.

For the three months ended May 31, 2022, the Company recognized share-based payment expense of \$14,769 for options granted and vested in prior periods.

A summary of the options outstanding is as follows:

May 31, 2023			February 28, 2023		
Exercise Price	Number of options	Remaining contractual life (years)	Exercise Price	Number of options	Remaining contractual life (years)
\$ 0.16	500,000	0.1	\$ 0.16	500,000	0.4
0.20	438,000	0.5	0.20	438,000	0.8
0.30	100,000	1.2	0.30	100,000	1.4
0.30	6,215,000	1.9	0.30	6,215,000	2.1
1.30	1,200,000	2.7	1.30	1,200,000	2.9
-	-	-	1.50	250,000	0.2
1.15	4,630,000	3.1	1.15	4,630,000	3.3
1.30	69,500	0.3	1.30	69,500	0.6
1.10	6,325,000	3.7	1.10	6,325,000	3.9
-	-	-	1.10	50,000	0.1
0.42	1,000,000	4.4	0.42	1,000,000	4.6
\$ 0.80	20,477,500	2.8	\$ 0.81	20,777,500	3.0

5. Financial instruments and risk management

The Company is exposed to the following financial risks:

- i) Market risk
- ii) Credit risk
- iii) Liquidity risk

In common with all other businesses, the Company is exposed to risks that arise from its use of financial instruments. This note describes the Company's objectives, policies and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

There have been no substantive changes in the Company's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from previous years unless otherwise stated in the note.

General objectives, policies and processes

The Board of Directors has overall responsibility for the determination of the Company's risk management objectives and policies and, whilst retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure effective implementation of the objectives and policies to the Company's finance function.

The overall objective of the Board and the Company's finance function is to set policies that seek to reduce risk as far as possible without unduly affecting the Company's competitiveness and flexibility and to ensure that risks are properly identified and that the capital base is adequate in relation to those risks. Further details regarding these policies are set out below.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices are comprised of three types of risk: currency risk, interest rate risk, commodity price risk.

Currency risk

Currency risk is the risk that the fair value of, or future cash flows from, the Company's financial instruments will fluctuate because of changes in foreign exchange rates. The Company's share capital as well as the Company's reporting currency is denominated in Canadian dollars. Management has assessed that the Company's current exposure to currency risk as low, but acknowledges this may change in the future.

Interest rate risk

Interest rate risk is the risk arising from the effect of changes in prevailing interest rates on the Company's financial instruments. Interest rate risk is limited to potential decreases on the interest rate offered on cash held with chartered Canadian financial institutions. The Company considers this risk to be minimal.

BENCHMARK METALS INC.

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5. Financial instruments and risk management (continued)

Commodity price risk

The Company's ability to raise capital to fund exploration activities is subject to risks associated with fluctuations in the market price of mineral resources. The Company closely monitors commodity prices to determine the appropriate course of actions to be taken.

Credit risk

Credit risk is the risk of potential loss to the Company if counterparty to a financial instrument fails to meet its contractual obligations. The Company's maximum credit risk at May 31, 2023 is equal to the total of the carrying values of cash, short-term investment and other receivable. The Company has assessed its exposure to credit risk on its cash and short-term investment and has determined that such risk is minimal. All of the Company's cash and its short-term investment are held with a financial institution in Canada. The Company has assessed its exposure to credit risk on its other receivable and has determined that such risk is low.

Liquidity risk

Liquidity risk is the risk that the Company will not meet its financial obligations as they fall due. The Company monitors its risk by monitoring the maturity dates of its existing debt and other payables. The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. To achieve this objective, the Company prepares annual expenditure budgets, which are regularly monitored and updated as considered necessary. Monthly working capital and expenditure reports are prepared by the Company's finance function and presented to management for review and communication to the Board.

As at May 31, 2023, all of the Company's account payable and accrued liabilities of \$669,920 and \$94,602 of lease liabilities are due within one year.

Determination of fair value

The statement of financial position carrying amounts for other receivable and accounts payable approximate fair value due to their short-term nature. Due to the use of subjective judgments and uncertainties in the determination of fair values these values should not be interpreted as being realizable in an immediate settlement of the financial instruments.

Financial assets and liabilities measured at fair value are grouped into three Levels or a fair value hierarchy. The three Levels are defined based on the observability of significant inputs to the measurement, as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- Level 3: unobservable inputs for the asset or liability.

5. Financial instruments and risk management (continued)

The following table sets forth the Company's financial assets measured at fair value on a recurring basis by level within the fair value hierarchy as follows:

As at May 31, 2023:				
Asset:	Level 1	Level 2	Level 3	Total
Cash	\$ 15,243,340	-	-	\$ 15,243,340
Short-term investment	\$ 10,000	-	-	\$ 10,000

As at February 28, 2023:				
Asset:	Level 1	Level 2	Level 3	Total
Cash	\$ 17,198,551	-	-	\$ 17,198,551
Short-term investment	\$ 10,000	-	-	\$ 10,000

6. Equipment

	Camp equipment
Balance, February 28, 2023	\$ 856,362
Depreciation	9,560
Balance, May 31, 2023	\$ 846,802

During the three months ended May 31, 2023, the Company capitalized \$9,560 (2022 - \$12,135) in depreciation to mineral properties.

7. Related party transactions and balances

Unless otherwise noted, related party transactions were incurred in the normal course of operations and are measured at the amount established and agreed upon by the related parties. The Company incurred and paid fees to directors and officers for management and professional services as follows:

For the three months ended	May 31, 2023	May 31, 2022
Management fees paid to companies controlled by directors and officers	\$ 155,000	\$ 102,500
Management fees paid to companies controlled by directors, officers - capitalized to exploration and evaluation assets	-	52,500
Director and special committee fees	102,000	-
	\$ 257,000	\$ 155,000

7. Related party transactions and balances (continued)

Key management compensation

Key management includes directors and key officers of the Company, including the President, Chief Executive Officer and Chief Financial Officer. The remuneration of key management personnel is summarized below:

For the three months ended	May 31, 2023	May 31, 2022
Short term benefits	\$ 257,000	\$ 155,000
Share-based payments	-	-
	\$ 257,000	\$ 155,000

At May 31, 2023, accounts payable and accrued liabilities include \$53,550 (February 28, 2023 - \$9,261) due to key management, directors of the Company and companies controlled by management or directors for services provided. These amounts are unsecured, non-interest bearing and have no specific terms of repayment.

8. Right-of-use asset and lease liability

As at May 31, 2023 the Company was lessee to a premises lease. The incremental rate of borrowing for this lease was estimated by management to be 10% per annum.

(a) Right-of-Use Assets

The continuity of right-of-use assets is as follows:

As at February 28, 2023	\$ 204,723
Depreciation	(81,889)
As at February 28, 2023	\$ 122,834
Depreciation	(20,472)
As at May 31, 2023	\$ 102,362

(b) Lease Liabilities

Minimum lease payments in respect of lease liabilities and the effect of discounting are as follows:

	May 31, 2023	May 31, 2022
Undiscounted minimum lease payments:		
Less than one year	\$ 102,161	\$ 94,558
Two years	-	102,946
	102,161	197,504
Effect of discounting	(7,559)	(23,833)
Present value of minimum lease payments	94,602	173,671
Less current portion	(94,602)	(86,061)
Long-term portion	\$ -	\$ 87,610

8. Right-of-use asset and lease liability (continued)

(c) Lease Liability Continuity

The lease liability continuity is as follows:

As at February 28, 2022	\$ 184,145
Principal repayments	<u>(68,911)</u>
As at February 28, 2023	\$ 115,234
Principal repayments	<u>(20,632)</u>
As at May 31, 2023	<u>\$ 94,602</u>

9. Deferred flow-through liability

During the year ended February 28, 2023, the Company issued 19,759,300 flow-through shares for gross proceeds of \$9,484,464 and recognized a deferred flow-through liability of \$1,185,558, non-cash, which is the difference between the fair market value of the underlying common shares and the amount the investor paid for the flow-through units. During the year ended February 28, 2023, the Company spent 39% of the flow-through proceeds and recognized a partial settlement of the same percentage of the related deferred flow-through liability as other income. As at May 31, 2023, the Company had satisfied an additional 12% of flow-through spending obligation. Therefore, \$142,267 of the remaining \$723,190 of the deferred flow-through liability was settled and recognized in other income during the three-month ended May 31, 2023.

10. Asset retirement obligation

As at May 31, 2023, the Company recognized an asset retirement obligation in the amount of \$958,370 (February 28, 2022 - \$600,996) in connection with its Lawyers Property (note 3). In order to obtain a mineral exploration permit, the Company was required to place a total of \$1,388,457 in reclamation bonds with the Ministry of Energy, Mines and Petroleum Resources of the Province of British Columbia.

Balance, February 28, 2022	\$ 600,996
Additions	<u>357,374</u>
Balance, February 28, 2023 and May 31, 2023	<u>\$ 958,370</u>

11. Capital management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to pursue the sourcing and development of various businesses. The Company does not have any externally imposed capital requirements to which it is subject.

As at May 31, 2023, the Company considers the aggregate of its share capital, reserves and deficit as capital. The Company manages the capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain or adjust the capital structure, the Company may attempt to issue common shares or dispose of assets or adjust the amount of cash on hand.

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12. Subsequent events

Subsequent to May 31, 2023, the Company announced that it has entered into a definitive arrangement agreement (the "Arrangement Agreement") with Thesis Gold Inc. ("Thesis"), pursuant to which Benchmark will acquire all of the issued and outstanding common shares of Thesis (each, a "Thesis Share") by way of a court-approved plan of arrangement under the *Business Corporations Act* (British Columbia) (the "Arrangement" or the "Transaction").

Under the terms of the Transaction, Thesis shareholders will receive 2.5584 of a common share of Benchmark (each whole share, a "Benchmark Share") for each Thesis Share held (the "Exchange Ratio"). The Exchange Ratio implies consideration of C\$0.96 per Thesis Share based on the closing market price of the Benchmark Shares on the TSX Venture Exchange (the "TSXV") on June 2, 2023, implying a premium of approximately 26.2% to the closing price of the Thesis Shares on the TSXV on the same date. Based on the 20-day volume weighted average price of the Thesis Shares ending on June 2, 2023, the Exchange Ratio implies a premium of 27.8% to Thesis Shareholders. Existing shareholders of Benchmark and Thesis will own approximately 60% and 40%, respectively, of the outstanding shares of the combined company (the "Combined Company") on the completion of the Transaction.