Consolidated Financial Statements As of and for the period ended April 30, 2021 (Unaudited)

Consolidated Balance Sheets (In thousands) (Unaudited)

Assets Cash \$ 33,224 \$ 27,575 Restricted cash 21,814 13,806 Accounts receivable, net 37,834 24,807 Inventories 11,898 18,596 Prepaid expenses and other current assets 3,429 18,702 Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets 229 451 Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 3,634 40,854 Deferred revenues 2,844 3,255 <td< th=""><th></th><th>April 30, 2021</th><th colspan="4">December 31, 2020</th></td<>		April 30, 2021	December 31, 2020			
Cash \$ 33,224 \$ 27,575 Restricted cash 21,814 13,806 Accounts receivable, net 37,834 24,807 Inventories 11,898 18,506 Prepaid expenses and other current assets 3,429 18,706 Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets 279,053 279,053 Liabilities and Stockholders' Equity 5 279,415 \$ 279,053 Liabilities and Stockholders' Equity 5 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of operating lease liabilities 37,663 40,854 <t< td=""><td>Assets</td><td></td><td></td></t<>	Assets					
Restricted cash 21,814 13,806 Accounts receivable, net 37,834 24,807 Inventories 11,898 18,596 Prepaid expenses and other current assets 3,492 18,702 Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets 279,053 15,648 Other assets \$ 279,053 279,053 Liabilities and Stockholders' Equity 220 451 Current liabilities \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accurent portion of deferred revenues \$ 19,288 \$ 13,040 Current portion of poreating lease liabilities 12,616 22,030 Current portion of operating lease liabilities	Current assets:					
Accounts receivable, net 37,834 24,807 Inventories 11,898 18,596 Prepaid expenses and other current assets 3,429 18,702 Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets 229 451 Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of poperating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues	Cash	\$ 33,224	\$ 27,575			
Inventories 11,898 18,596 Prepaid expenses and other current assets 3,429 18,702 Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intagible assets, net 10,675 11,887 Equity method investment 15,708 15,488 Other assets 229 451 Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity *** *** *** Current liabilities \$ 19,288 \$ 13,040 ***	Restricted cash	21,814	13,806			
Prepaid expenses and other current assets 3,429 18,702 Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets 229 451 Total assets 229,79,153 279,053 Current labilities Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,	Accounts receivable, net	37,834	24,807			
Total current assets 108,199 103,486 Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets \$ 279,415 \$ 279,033 Liabilities and Stockholders' Equity Current liabilities Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 719 Current portion of operating lease liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77	Inventories	11,898	18,596			
Property, plant and equipment, net 139,683 142,484 Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets \$ 279,415 \$ 279,033 Liabilities and Stockholders' Equity Current liabilities \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 69,131 </td <td>Prepaid expenses and other current assets</td> <td>3,429</td> <td>18,702</td>	Prepaid expenses and other current assets	3,429	18,702			
Operating lease right-of-use assets 4,921 5,097 Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity Current liabilities \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 69,131	Total current assets	108,199	103,486			
Intangible assets, net 10,675 11,887 Equity method investment 15,708 15,648 Other assets 229 451 Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity Current liabilities: Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 77 77 Other liabilities 69,131 69,682 Commitments and	Property, plant and equipment, net	139,683	142,484			
Equity method investment 15,708 15,648 Other assets 229 451 Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity Current liabilities: Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies	Operating lease right-of-use assets	4,921	5,097			
Other assets 229 451 Total assets 279,415 279,053 Liabilities and Stockholders' Equity Current liabilities: Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 69,131 69,682	Intangible assets, net	10,675	11,887			
Total assets \$ 279,415 \$ 279,053 Liabilities and Stockholders' Equity Current liabilities: Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies	Equity method investment	15,708	15,648			
Liabilities and Stockholders' Equity Current liabilities: Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies	Other assets	229	451			
Current liabilities: \$ 19,288 \$ 13,040 Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies	Total assets	\$ 279,415	\$ 279,053			
Accounts payable \$ 19,288 \$ 13,040 Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 69,131 69,682	Liabilities and Stockholders' Equity					
Accrued and other current liabilities 12,616 22,030 Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 69,131 69,682	Current liabilities:					
Current portion of deferred revenues 3,838 3,255 Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 3,255 69,131 69,682	Accounts payable	\$ 19,288	\$ 13,040			
Current portion of long-term debt — 719 Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 69,131 69,682	Accrued and other current liabilities	12,616	22,030			
Current portion of operating lease liabilities 1,921 1,810 Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 69,131 69,682	Current portion of deferred revenues	3,838	3,255			
Total current liabilities 37,663 40,854 Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies 69,131 69,682	Current portion of long-term debt	_	719			
Deferred revenues 2,844 3,255 Long-term debt, net debt discounts 4,899 1,992 Operating lease liabilities 2,893 3,273 Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,131 69,682 Commitments and contingencies	Current portion of operating lease liabilities	1,921	1,810			
Long-term debt, net debt discounts4,8991,992Operating lease liabilities2,8933,273Asset retirement obligations19,94119,418Deferred tax liabilities7777Other liabilities814813Total liabilities69,13169,682Commitments and contingencies	Total current liabilities	37,663	40,854			
Operating lease liabilities2,8933,273Asset retirement obligations19,94119,418Deferred tax liabilities7777Other liabilities814813Total liabilities69,13169,682Commitments and contingencies	Deferred revenues	2,844	3,255			
Asset retirement obligations 19,941 19,418 Deferred tax liabilities 77 77 Other liabilities 814 813 Total liabilities 69,682 Commitments and contingencies	Long-term debt, net debt discounts	4,899	1,992			
Deferred tax liabilities7777Other liabilities814813Total liabilities69,13169,682Commitments and contingencies	Operating lease liabilities	2,893	3,273			
Other liabilities814813Total liabilities69,13169,682Commitments and contingencies	Asset retirement obligations	19,941	19,418			
Total liabilities 69,131 69,682 Commitments and contingencies	Deferred tax liabilities	77	77			
Commitments and contingencies	Other liabilities	814	813			
	Total liabilities	69,131	69,682			
Stockholders' aguity:	Commitments and contingencies					
Sidekilolucis equity.	Stockholders' equity:					
Common stock, \$0.001 par value	Common stock, \$0.001 par value	12	_			
Additional paid-in capital 227,589 225,117	Additional paid-in capital	227,589	225,117			
Retained deficit (17,310) (15,736)	Retained deficit	(17,310)	(15,736)			
Accumulated other comprehensive loss (7)	Accumulated other comprehensive loss	(7)	(10)			
Total stockholders' equity 210,284 209,371	Total stockholders' equity	210,284	209,371			
Total liabilities and stockholders' equity \$ 279,415 \$ 279,053	Total liabilities and stockholders' equity	\$ 279,415	\$ 279,053			

Consolidated Statements of Operations (In thousands) (Unaudited)

	Moi	Month Ended		Year-to-Date		
	Apr	il 30, 2021	April 30, 2021			
Revenues	\$	27,600	\$	87,46		
Cost of goods sold (excluding DD&A)		22,725		78,29		
Gross profit		4,875		9,17		
Operating costs and expenses:						
General and administrative		2,420		9,18		
Depreciation, depletion and amortization		2,602		8,56		
Accretion		239		94		
Restructuring		88		77		
Other operating (income) expense, net		27		(12,85		
Income (loss) from operations		(501)		2,55		
Other income (expense):						
Earnings from equity method investment		210		1,09		
Loss on extinguishment of debt		(383)		(38		
Interest expense		(1,252)		(4,86		
Income (loss) before income tax		(1,926)		(1,59		
Income tax expense (benefit)		(18)		(1		
Net income (loss)	\$	(1,908)	\$	(1,57		
Reconciliation of Net Income (Loss) to Adjusted EBITDA						
Net income (loss)	\$	(1,908)	\$	(1,57-		
Interest expense		1,252		4,86		
Income tax expense (benefit)		(18)		(1		
Depreciation, depletion and amortization		2,602		8,56		
Accretion		239		94		
Restructuring		88		77		
Gain/(loss) on sale of assets		4		(11		
Severance costs		20		11		
Contract terminations/modifications		3		(12,90		
Earnings from equity method investments		(210)		(1,09		
Loss on extinguishment of debt		383		38		
Fresh start step-up in working capital balances		_		2,72		
One-time legal costs		(8)		9		
Adjusted EBITDA	\$	2,447	\$	2,75		

Consolidated Statements of Cash Flows (In thousands) (Unaudited)

	April 30, 2021				
	Month Ended	Year To Date			
Operating activities:					
Net income (loss)	\$ (1,908)) \$ (1,574)			
Adjustments to reconcile net income to net cash provided by operating activities:					
Depreciation, depletion and amortization	2,602	8,565			
Provision for credit losses	(75)) (75)			
Amortization of debt issuance costs and discount	764	2,965			
Accretion expense	239	944			
Gain on disposal of property, plant and equipment	4	(112)			
Non-cash lease expense	151	601			
Earnings from equity method investment	(210	(1,099)			
Loss on extinguishment of debt	383	383			
Inventory step-up amortization		776			
Changes in operating assets and liabilities:					
Accounts receivable	(3,543)	(12,952)			
Inventories	1,429	5,796			
Prepaid expenses and other current assets	13,528	15,273			
Accounts payable and accrued liabilities	1,439	347			
Other non-current assets and liabilities	439	(216)			
Net cash provided by operating activities	15,242	19,622			
Investing activities:					
Capital expenditures for property, plant and equipment	(3,759)	(6,468)			
Proceeds from sale of property, plant and equipment	6	182			
Equity method (investments) distributions	_	1,039			
Net cash used in investing activities	(3,753)	(5,247)			
Financing activities:					
Repayment of premium financing notes	(28	(719)			
Net cash used in financing activities	(28	(719)			
Effects of exchange rate on cash	1	1			
Net increase (decrease) in cash and restricted cash	11,462	13,657			
Cash and restricted cash at beginning of period	43,576	41,381			
Cash and restricted cash at end of period	\$ 55,038	\$ 55,038			

Consolidated Statement of Changes in Equity (In thousands, except share amounts) (Unaudited)

Year To Date April 30, 2021

	r,										
	Common Stock		Additional		Accumulated Other						
	Shares	Par Value		Paid-In Capital		Retained Deficit		Comprehensive Income (Loss)		Total Equity	
Balance at December 31, 2020	_	\$ -		\$	225,117	\$	(15,736)	\$	(10)	\$	209,371
Issuance of common stock	11,873,853	12	2		(12)		_		_		_
Conversion of paid-in-kind interest to note balance	_	_	_		2,484		_		_		2,484
Other comprehensive income	_	_	-		_		_		3		3
Net income (loss)					_		(1,574)		_		(1,574)
Balance at April 30, 2021	11,873,853	\$ 12	2	\$	227,589	\$	(17,310)	\$	(7)	\$	210,284