

LINGO MEDIA CORPORATION

Condensed Consolidated Interim Financial Statements

For the six-month period ended June 30, 2021

LINGO MEDIA CORPORATION

C C I F
A J 30, 2021

NOTICE OF NO AUDITOR REVIEW OF INTERIM FINANCIAL STATEMENTS

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LINGO MEDIA CORPORATION

C C I F
A J 30, 2021

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NON CONFIDENTIAL
February 30, 2021

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1. CORPORATE INFORMATION

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LINGO MEDIA CORPORATION

CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER ENDED JUNE 30, 2021

(All amounts in US\$ thousands)

2. BASIS OF PREPARATION (Continued)

2.4 Financial Instruments

The Company's financial instruments consist of cash, accounts receivable, accounts payable, and other receivables. The Company's financial instruments are measured at fair value. The fair value of the Company's financial instruments is determined using the market approach. The fair value of the Company's financial instruments is determined using the market approach. The fair value of the Company's financial instruments is determined using the market approach.

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3. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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