

20. NET SALES

Net sales disaggregated for retail stores and e-commerce is as follows:

	For the 13 weeks ended		For the 39 weeks ended	
	October 29, 2022	October 30, 2021	October 29, 2022	October 30, 2021
Retail stores	\$ 151,846	\$ 128,515	\$ 423,455	\$ 320,851
E-commerce	53,762	49,669	165,234	150,881
Net sales	\$ 205,608	\$ 178,184	\$ 588,689	\$ 471,732

21. FINANCIAL INSTRUMENTS

Accounting classification and fair values

The Company has determined that the fair value of its current financial assets and liabilities at October 29, 2022, October 30, 2021 and January 29, 2022 (other than liabilities subject to compromise) approximates their respective carrying amounts as at the reporting dates because of the short-term nature of those financial instruments.

22. FINANCIAL RISK MANAGEMENT

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. There have been no significant changes in the Company's risk exposures during the 13 and 39 weeks ended October 29, 2022 from those described in the Company's audited annual consolidated financial statements for the year ended January 29, 2022.