No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this document. Any representation to the contrary is an offence. This Offering (defined below) may not be suitable for you and you should only invest in it if you are willing to risk the loss of your entire investment. In making this investment decision, you should seek the advice of a registered dealer.

These securities have not been, and will not be, registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act") or any state securities laws, and may not be offered, sold or delivered within the United States or to, or for the account or benefit of, U.S. persons or persons in the United States except in compliance with an exemption from the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. This Offering Document does not constitute an offer to sell or a solicitation of an offer to buy any of the securities offered hereby within the United States or to, or for the benefit of, U.S. persons or persons in the United States. "United States" and "U.S. person" have the meanings ascribed to them in Regulation S under the U.S. Securities Act.

Offering Document under the Listed Issuer Financing Exemption

February 5, 2026

BEWHERE

BEWHERE HOLDINGS INC.

(the "Company" or "BeWhere")

PART 1

SUMMARY OF THE OFFERING

What are we offering?

Securities:	The Company will issue up to 5,720,000 common shares of the Company ("**Common Shares**", and the Common Shares issued pursuant to the Offering (as defined below), the "**Offered Shares**") (7,150,000 Offered Shares in the event the Over-Allotment Option (as defined below) is exercised in full). pursuant to the listed issuer financing exemption under Part 5A of National Instrument 45-106 – *Prospectus Exemptions* as amended and supplemented by Coordinated Blanket Order 45-935 *Exemptions from Certain Conditions of the Listed Issuer Financing Exemption* (the "**Offering**"). The holders of Common Shares are entitled to receive notice of any meetings of shareholders of the Company, to attend and to cast one vote per Common Share at all such meetings, except meetings at which only holders of another class or series of shares are entitled to vote separately as such class or series. Holders of Common Shares are entitled to receive on a pro rata basis such dividends, if any, as and when declared by the board of directors of the Company at its discretion from funds legally available therefor. In the event of any liquidation, dissolution or winding up

	of the Company or other distribution of the assets of the Company among holders of Common Shares for the purposes of winding-up its affairs, the holders of Common Shares will be entitled, subject to the rights of the holders of any other class or series of shares ranking senior to the Common Shares, to receive on a pro rata basis the remaining property or assets of the Company available for distribution, after the payment of debts and other liabilities. The Common Shares do not carry any cumulative voting, pre-emptive, subscription, redemption, retraction or conversion rights, nor do they contain any sinking or purchase fund provisions.
Offering Price:	$0.70 per Offered Share (the "**Issue Price**").
Offering Basis:	The issue and sale of the Offered Shares will be made on a "commercially reasonable" private placement basis pursuant to an agency agreement to be entered between the Company and Canaccord Genuity Corp., as lead agent and sole bookrunner, (the "**Lead Agent**"), and a syndicate of agents (collectively with the Lead Agent, the "**Agents**") on or before the Closing Date (as defined below). The Company has also granted the Agents an option, exercisable in whole or in part up to 48 hours prior to the Closing Date, to arrange for the sale of an additional 25% of the Offered Securities (the "**Over-Allotment Option**"), being 1,430,000 Offered Shares. Unless the context requires otherwise, references to "**Offered Shares**" and the "**Offering**" herein include the Offered Shares that may be issued under the Over-Allotment Option.
Offering Amount:	Up to $4,004,000 (and up to $5,005,000 in the event the Over-Allotment Option is exercised in full). There is no minimum amount of gross proceeds that must be raised under the Offering.
Closing Date:	On or about February 18, 2026 (the "Closing Date").
Exchange:	The Common Shares are listed on the TSX Venture Exchange (the "**TSXV**") under the trading symbol "BEW" and on the OTCQB Venture Market trading platform in the United States under the symbol "BEWFF".
Last Closing Price:	On February 4, 2026, the last trading day prior to the date of this Offering Document, the closing price of the Common Shares on the Exchange was $0.87, and on the OTCQB Venture Market was US$0.6380.

All references to "$" or "dollars" in this Offering Document are to Canadian dollars, unless otherwise stated.

Required Statement

BeWhere Holdings Inc. is conducting a listed issuer financing under section 5A.2 of National Instrument 45-106 *Prospectus Exemptions* as amended by Coordinated Blanket Order 45-935 – *Exemptions from Certain Conditions of the Listed Issuer Financing Exemption*, in all the provinces and territories of Canada (other than the province of Quebec).

In connection with this Offering, the Company represents the following is true:

- **The Company has active operations and its principal asset is not cash, cash equivalents or its exchange listing.**

- **The Company has filed all periodic and timely disclosure documents that it is required to have filed.**

- **The Company is relying on the exemptions in Coordinated Blanket Order 45-935 Exemptions from Certain Conditions of the Listed Issuer Financing Exemption (the "Order") and is qualified to distribute securities in reliance on the exemptions included in the Order.**

- **The total dollar amount of this Offering, in combination with the dollar amount of all other offerings made under the listed issuer financing exemption and under the Order in the 12 months immediately preceding the date of the news release announcing this Offering, will not exceed $25,000,000.**

- **The Company will not close this Offering unless the Company reasonably believes it has raised sufficient funds to meet its business objectives and liquidity requirements for a period of 12 months following the distribution.**

- **The Company will not allocate the available funds from this Offering to an acquisition that is a significant acquisition or restructuring transaction under securities law or to any other transaction for which the Company seeks security holder approval.**

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING INFORMATION

This Offering Document contains information which may constitute "forward-looking information" or "forward-looking statements" (together "forward-looking information") within the meaning of applicable Canadian and United States securities laws and legislation. Forward-looking information involves statements that are not based on historical information, but rather relate to future operations, strategies, financial results or other developments. Forward-looking information is necessarily based upon estimates and assumptions, which are inherently subject to significant business, economic and competitive uncertainties and contingencies, many of which are beyond the Company's control and many of which are subject to change. These uncertainties and contingencies can affect actual results and could cause actual results to differ materially from those expressed in any forward-looking information made by or on the Company's behalf. Although the Company has attempted to identify important factors that could cause actual actions, events or results to differ materially from those described in forward-looking information, there may be other factors that cause actions, events or results to differ from those anticipated, estimated or intended. All factors should be considered carefully and investors should not place undue reliance on the Company's forward-looking information as actual results may vary. Examples of such forward-looking information within this Offering Document include: expected use of proceeds of the Offering; completion and timing of the Offering; obtaining all of the required stock exchange and other approvals in connection with the Offering; the Company's expected future operations, business objectives and other developments; the Company's plans in respect of development and operations; the Company's risks associated with economic conditions; and the anticipated size of the market for the Company's products and services. Forward-looking information is made based on management's beliefs, estimates and opinions and is given only as of the date of this Offering Document. The Company undertakes no obligation to update forward-looking information if these beliefs, estimates and opinions or other circumstances should change, except as may be required by applicable law.

Forward-looking information reflects the Company's current views with respect to expectations, beliefs, assumptions, estimates and forecasts about the Company's business and the industry and markets in which the Company operates. Forward-looking information is not a guarantee of future performance and involves risks, uncertainties and assumptions, which are difficult to predict. Assumptions underlying the Company's expectations regarding forward-looking statements or information contained in this Offering Document include, among others: the Company will obtain all necessary consents and approvals for the completion of the Offering on a timely basis; the Company's ability to develop and expand its business, operations and generate revenue as expected; expectations regarding economic conditions, including the effects of any trade war, governmental regulations or tariffs that may be imposed and the timing of same; expectations regarding interest rate and exchange rate fluctuations, regulatory changes, general economic and business conditions, the availability of a qualified work force, and industry conditions; maintenance of market perception of the Company and its business; expectations regarding stock market volatility; expectations regarding competition; expectations regarding having sufficient working capital for operations and business; expectations regarding the success of the Company's strategies and achievement of its business objectives; and the Company's ability to raise sufficient funds from equity or other financings in the future to support its operations.

There can be no assurance that forward-looking statements will prove to be accurate, as actual results, performance or developments could differ materially from those anticipated in such statements. Although the Company believes that the assumptions inherent in the forward-looking statements are reasonable, forward-looking statements are not guarantees of future performance and accordingly undue reliance should not be put on such statements due to the inherent uncertainty therein. The factors identified above are not intended to represent a complete list of the factors that could affect the Company.

Forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause the Company's actual results, performance or developments to be materially different from any future results, performance or developments expressed or implied by the forward-looking statements, and even if such actual results are realized or substantially realized, there can be no assurance that they will have the expected consequences to, or effects on, the Company. Prospective investors should carefully consider all information contained in this Offering Document including information contained in the section entitled "***Error! Reference source not found.***", before deciding to purchase the Offered Shares. Additionally, purchasers should consider the risk factors set forth in this paragraph, as well as risks described in the Company's filings that are available on the Company's SEDAR+ profile at www.sedarplus.ca. Risks which may impact the forward-looking information contained in this Offering Document include but are not limited to, risks related to liquidity and capital resources (including the results from future operations); the receipt of all required regulatory approvals and maintenance of such approvals; change to the regulatory environment; competition and changes to preferences by consumers; the ability of the Company to attract and retain qualified personnel; stock market volatility; exchange rate fluctuations; the repatriation of profits or transfer of funds from our foreign operations to Canada; operations in foreign jurisdictions and possible exposure to tariffs or civil unrest; bankruptcy, dissolution or liquidation of operating subsidiaries; uncertainties regarding the growth and sustained profitability of services delivered by the Company; regulatory requirements regarding the services provided by the Company; increases in labor costs; any pandemic illnesses; and other risks detailed from time to time in reports filed by the Company with securities regulators in Canada or other jurisdictions. The reader is cautioned to consider these and other risks and uncertainties carefully and not to put undue reliance on forward-looking information.

Forward-looking statements reflect information as of the date on which they are made. The Company assumes no obligation to update or revise forward-looking statements to reflect future events, changes in circumstances, or changes in beliefs, other than as required by applicable securities laws.

PART 2

SUMMARY DESCRIPTION OF BUSINESS

What is our business?

BeWhere is an Industrial Internet of Things ("IIoT") solutions company that designs, sells and manufactures hardware or beacons, with sensors and software applications to track real-time information on fixed and movable assets, including equipment like trucks and construction equipment. The detailed information provided to owners of these assets allows them to operate these assets at maximum efficiency.

Use for the beacons continues to expand across many sectors and have proven their worth in the following applications:

- Transportation trailer location, temperature monitoring of food products and efficient utilization to reduce idling costs;

- Construction site conditions, including water detection, temperature, air pressure, humidity, and equipment location;

- Atmospheric conditions data in agriculture application to trigger other equipment such as watering;

- Medical equipment utilization and distribution; and

- Municipal clean water supply for rapid detection of pipe bursts and to trigger maintenance and operational service.

BeWhere specializes in low-power 5G IoT wide-area tracking technology, creating remote monitoring solutions that address cost, power, and environmental challenges. Over the last 6 years, the company has experienced rapid growth, collaborating with Fortune 500 companies, top resellers and installers to deploy hundreds of thousands of trackers across numerous sectors, including transportation, construction, logistics, utilities, health, and government. BeWhere's tracking solutions are designed to be both cost-effective and simple to implement, significantly expanding the scope of assets that can be connected.

Recent developments

There are no material recent developments in respect of the Company that have not been disclosed in this Offering Document or in any other document filed by the Company in the 12 months preceding the date of this Offering Document.

Certain recent developments relating to the Company and its business include:

- On August 28, 2025, the Company announced an order for 8,000 BeMini asset trackers equipped with connectivity on FirstNet®, Built with AT&T - demonstrating the demand for rugged, near real-time IoT solutions for critical operations across North America. The BeMini joins the FirstNet ecosystem through the FirstNet Embedded IoT Program, which allows organizations like BeWhere to integrate FirstNet into industry-leading FirstNet-eligible devices. This creates a single, end-to-end solution for FirstNet-eligible customers. FirstNet embedded solutions go through an extensive review process to ensure they meet the highest standards for reliability, security and performance. The mini form factor will enable tracking of smaller, handheld assets like med kits, stretchers and communications caches to ensure they are not left behind.

- On October 28, 2025, the Company announced a significant achievement: the successful connection of a BeWhere IoT tracking device in Canada on AST SpaceMobile's (NASDAQ: ASTS) revolutionary direct-to-device satellite network. The test, conducted in New Brunswick Canada, marks a pivotal moment for global connectivity. A standard, off-the-shelf BeWhere LTE IoT tracking device successfully connected to and transmitted location and sensor data directly through an AST SpaceMobile BlueBird satellite, the largest commercial phase-array ever deployed in low Earth orbit. The signal was then seamlessly routed through Bell's terrestrial network, demonstrating the capability to provide ubiquitous, two-way connectivity for assets anywhere on the planet. This breakthrough eliminates the need for specialized, expensive satellite terminals, allowing standard, low-power IoT devices to connect directly to a satellite network. This capability opens up new opportunities for industries operating in remote environments, including logistics, supply chain, agriculture, and natural resource management.

- During the fourth quarter of 2025, the Company's product offering is now CUSMA (Canada-United States-Mexico Agreement) compliant. This was part of the Company's supply chain restructuring initiatives. In conjunction with this, the Company also successfully onboarded a second international Contract Manufacturing partner and began initial orders.

Material Facts

There are no material facts about the Offered Shares being distributed hereunder or the business of the Company that have not been disclosed either in this Offering Document or in another document filed by the Issuer over the 12 months preceding the date of this Offering Document on the Company's profile at www.sedarplus.ca. You should read these documents prior to investing.

The Company is a British Columbia corporation and its Common Shares are governed by the *Business Corporations Act* (British Columbia) and the Company's articles. The laws and regulations applicable to the Company and its securities may be materially different than that applicable in any prospective purchaser's own jurisdiction. Prospectus purchasers should consult their own professional advisors with respect to receiving, owning and disposition of securities of the Issuer.

What are the business objectives that we expect to accomplish using the available funds?

The Company anticipates completing the following:

Event	Anticipated Timeline	Anticipated Costs ($)
European expansion	Up to 36 months	2,000,000
Hardware leasing program expansion	Up to 18 months	2,270,000
Working capital and general corporate purposes	N/A	300,000
Total		**4,570,000**

See "*Use of Available Funds – How will we use the available funds?"* below for additional information in respect of the anticipated use of available funds in respect of these business objectives and other anticipated uses of available funds.

Disclaimer Regarding Use of Proceeds

The actual allocation of the net proceeds of the Offering may vary depending on the Company's evolving priorities, results of ongoing programs, regulatory requirements, and market conditions. The Company's management will have broad discretion in the application of the net proceeds of the Offering, and investors may not agree with the manner in which the Company uses such proceeds. Certain statements herein regarding the intended use of proceeds constitute "forward-looking information" within the meaning of applicable securities laws. Such information is based on assumptions and subject to risks and uncertainties that could cause actual results to differ materially from current expectations, including risks related to financing, technical outcomes, and market conditions. The Company disclaims any intention or obligation to update or revise any forward-looking information except as required by law.

PART 3

USE OF AVAILABLE FUNDS

What will our available funds be upon the closing of the Offering?

		Assuming 100% of the Offering ($)[1]	Assuming 100% of the Offering and full exercise of the Over-Allotment Option ($)
A	Amount to be raised by this Offering	4,004,000	5,005,000
B	Selling commissions and fees[2]	240,240	300,300

		Assuming 100% of the Offering ($)(1)	Assuming 100% of the Offering and full exercise of the Over-Allotment Option ($)
C	Estimated Offering costs (e.g., legal, accounting, audit)(3)	130,000	130,000
D	Net proceeds of Offering: D = A – (B+C)	3,633,760	4,574,700
E	Working capital as at most recent month end	8,200,000	8,200,000
F	Additional sources of funding	0	0
G	**Total available funds: G = D+E+F**	**11,833,760**	**12,774,700**

Notes:

(1) *There is no minimum amount of gross proceeds that must be raised under the Offering. The Company will not close this Offering unless the Company reasonably believes it has raised sufficient funds to meet its business objectives and liquidity requirements for a period of 12 months following the distribution. Amounts are approximate and based on management expectations based on available information as of the date hereof and are subject to change.*

(2) *The Company will pay the Agents a cash commission of 6.0% of the aggregate gross proceeds of the Offering. See "Part 4 Fees and Commissions".*

(3) *Management estimate based on internal figures.*

How will we use the available funds?

Description of intended use of available funds listed in order of priority	Assuming 100% of the Offering ($)(1)	Assuming 100% of the Offering and full exercise of the Over-Allotment Option ($)
European expansion	2,000,000	2,000,000
Hardware leasing program expansion	2,270,000	2,270,000
Working capital and general corporate purposes	7,563,760	8,504,700
Total	**11,833,760**	**12,774,700**

The above noted allocation of funds and anticipated timing represents the Company's current intentions based upon its present plans and business condition, which could change in the future as its plans and business conditions evolve. Although the Company intends to expend the proceeds from the Offering as set forth above, there may be circumstances where, for sound business reasons, a reallocation of funds may be deemed prudent or necessary and may vary materially from that set forth above, as the amounts actually allocated and spend will depend on a number of factors, including the Company's ability to execute on its business plan. See "*Cautionary Statement Regarding Forward-Looking Information*" above.

How have we used the other funds we have raised in the past 12 months?

The Company has not raised any funds in the past 12 months.

PART 4

FEES AND COMMISSIONS

Who are the dealers or finders that we have engaged in connection with this Offering, if any, and

what are their fees?

Lead Agent:	The Company has engaged the Lead Agent to act on behalf of a syndicate of Agents to be formed in connection with the Offering.
Compensation Type:	The Company shall pay to the Agents, at the closing of the Offering, a cash fee equal to 6% of the aggregate gross proceeds raised in the Offering. As additional consideration for their services, the Agents shall be issued that number of broker warrants (each, a "**Broker Warrant**"), equal to 6% of the number Offered Shares sold under the Offering. Each Broker Warrant shall entitle the holder thereof to acquire one Common Share (a "**Broker Warrant Share**") at an exercise price of $0.70 per Broker Warrant Share for a period of 36 months following the Closing Date.

Do the Dealers have a conflict of interest?

To the knowledge of the Company, it is not a "related issuer" or "connected issuer" of or to any of the Agents, as such terms are defined in National Instrument 33-105 - *Underwriting Conflicts*.

PART5

PURCHASERS' RIGHTS

Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this Offering Document, you have a right

(a) to rescind your purchase of these securities with the Company, or

(b) to damages against the Company and may, in certain jurisdictions, have a statutory right to damages from other persons.

These rights are available to you whether or not you relied on the misrepresentation. However, there are various circumstances that limit your rights. In particular, your rights might be limited if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in paragraph (a) or (b) above, you must do so within strict time limitations.

You should refer to any applicable provisions of the securities legislation of your province or territory for the particulars of these rights or consult with a legal adviser.

PART 6

ADDITIONAL INFORMATION

Where can you find more information about us?

Securityholders can access the Company's continuous disclosure filings on SEDAR+ at www.sedarplus.ca under the Company's profile.

For further information regarding the Company, please visit the Company's website at https://bewhere.com/

Investors should read this Offering Document and consult their own professional advisors to assess the income tax, legal, risk factors and other aspects of their investment in the Offered Shares.

PART 7

CERTIFICATE OF THE COMPANY

This Offering Document, together with any document filed under Canadian securities legislation on or after February 5, 2025, contains disclosure of all material facts about the securities being distributed and does not contain a misrepresentation.

February 5, 2026

"Owen Moore"	*"Rajiv Khanna"*
Owen Moore Chief Executive Officer	Rajiv Khanna Chief Financial Officer