Form 45-110F1
Offering Document

GENERAL INSTRUCTIONS:

(1) This offering document must be provided to your funding portal, which must make it available on its online platform. This offering document must not contain a misrepresentation. A misrepresentation means an untrue statement of material fact or an omission to state a material fact that is required to be stated, or necessary to prevent a statement that is made from being false or misleading in the circumstances in which it was made. If the information contained in this offering document is no longer accurate and contains a misrepresentation, you must immediately notify the funding portal, amend the offering document and provide the new version to the funding portal.

(2) If an issuer is relying on the start-up crowdfunding prospectus exemption (section 5 of the Instrument) in the local jurisdiction with respect to a crowdfunding distribution, the issuer must file this offering document in the local jurisdiction. Note: if a purchaser of the securities and the issuer are in different jurisdictions, the crowdfunding distribution is occurring in both jurisdictions – the jurisdiction of the issuer's head office and the jurisdiction of the purchaser.

(3) This offering document is required to be filed no later than the 30th day after the closing of the distribution.

(4) This offering document must be completed and certified by an authorized individual on behalf of the issuer.

(5) Draft this offering document so that it is easy to read and understand. Be concise and use clear, plain language. Avoid technical terms.

(6) Disclosure must conform as closely as possible to this form. Address the items in the order set out below. No variation of headings, numbering or information set out in the form is allowed and all are to be displayed as shown.

Item 1: RISKS OF INVESTING

1.1 Include the following statement in bold type:

“**No securities regulatory authority or regulator has assessed, reviewed or approved the merits of these securities or reviewed this offering document. Any representation to the contrary is an offence. This is a risky investment.**”

1.2 Include the following statement, in bold type, if the issuer provides forward-looking statements:

"**The forecasts and predictions of an early-stage business are difficult to objectively analyze or confirm. Forward-looking statements represent the opinion of the issuer only and may not prove to be reasonable.**"

Item 2: THE ISSUER

2.1 Provide the following information about the issuer:

Full Legal Name of Issuer:	TREATSANDTREATS INC.
Head Office Address of Issuer:	2651 Eton Street, Vancouver, British Columbia, V5K 1J9
Telephone:	6047860913
Email:	info@treatsandtreats.com
Website URL:	www.treatsandtreats.com

2.2 Provide the following information for a contact person of the issuer who is able to answer questions from purchasers and the securities regulatory authority or regulator:

Full Legal Name of Contact Person	Yannick Craigwell
Position Held at Issuer	Founder and CEO
Business Address	2651 Eton Street, Vancouver, British Columbia, V5K 1J9
Business Telephone Number	6047860913
Business Email Address	info@treatsandtreats.com

Item 3: ISSUER'S BUSINESS

3.1 Describe the issuer's business. Provide enough detail for an investor to clearly understand what the issuer does or intends to do.

TREATSANDTREATS INC. manufactures cannabis-infused baked goods. We specialize in one-of-a-kind treats and high-quality classics. We also provide white-labelling services for individuals or corporations that desire to manufacture products under their own branding within the licensed cannabis market.

TREATSANDTREATS INC. operates within a Health Canada Cannabis licensed facility which permits us to manufacture and sell our cannabis-infused baked goods to all other license holders and provincial buyers. What differentiates TREATSANDTREATS INC. from other licensed cannabis corporations is our focus, quality, experience, and taste. We solely produce cannabis-infused baked goods – nothing more, nothing less. We create high-quality baked goods that sustain through the months long Health Canada process to get products from production to shelves. Our treats are unique – this is by design. The experience begins from the moment the look, name, and smell of our treats are taken in by the consumer. And lastly, our taste, is simply unrivaled and unmatched. Through nearly a decade of operation in the British Columbian and

Canadian legacy markets, our slogan has been: high grade high, high grade taste.

TREATSANDTREATS INC. started primarily as a white-label operation in 2014 that serviced legacy cannabis stores in the Vancouver area. Through that success, we began to brand our treats with the TREATSANDTREATS brand shortly after. Over the years, TREATSANDTREATS grew to a nationally recognized ecommerce legacy producer with shipments flowing coast to coast to coast. As TREATSANDTREATS INC. shifts to the legal market, we are building upon our legacy roots to bring our premium cannabis-infused baked goods to licensed shelves across Canada and the EU in 2023.

Getting products placed within each licensed jurisdiction will require attention to the details and demands of each. To commence sales alongside of the home market of British Columbia, the markets of Saskatchewan, Manitoba, and others smaller provinces will be explored first. Once a footing has been achieved, submissions to Ontario and Alberta will begin. At the moment, Quebec does not accept the sale of edibles. Germany will be explored as well through an export license agreement in place.

The funds raised will facilitate the purchaser of the necessary equipment and infrastructure (Oven, Fridges, Freezers, Racks, Trays, etc.) to begin operation within our facility. Funds raised will also cover a year’s worth of inputs (raw ingredients, cannabis derivatives, packaging, etc.), salaries (Chief Executive Officer, 1-2 Skilled Bakers), and legal fees. By having a year’s worth of financial security – without considering impending revenue, TREATSANDTREATS INC. will be able to navigate the first year of operations with stability and security.

By way of partnership with Elevate Wellness, TREATSANDTREATS INC. accesses the licensed cannabis market locally and abroad.

Through the research and development license also in place, TREATSANDTREATS INC. anticipates to use Q4 of 2022 for research and development of the first two skus (Oatmeal Smore Cup & Vegan-Gluten Free Oatmeal Chocolate Chip Cookie) that will launch the brand in the initially designated territories. Q1 2023 will be the intended first quarter of sales.

TREATSANDTREATS INC. envisions Year 1 revenues of $725,000 CAD, Year 3 revenues of $3,100,000 CAD, and Year 5 sales of $6,450,000 CAD. To achieve this growth, additional skus will be brought to market over the years to grow revenues. White-labelling will also occur to supplement revenues.

The plan for TREATSANDTREATS INC. is to maintain and supersede a threshold of $500,000 CAD per annum in profit. Through this achievable position, at the completion of Year 2, TREATSANDTREATS INC. will commence the process to evaluate share buy backs from the initial investors of this crowdfunding campaign. Investors will not be obligated to sell and may remain owners until the next opportunity arises.

TREATSANDTREATS INC. was founded by Yannick Craigwell in 2014 initially as a sole-proprietorship while it operated in the legacy market. Yannick has 19 years of retail sales experience, 14 years of experience in baking for commercial sale, and 8 years specifically with the inclusion of cannabis.

Through the partnership agreement with Elevate Wellness, TREATSANDTREATS INC. will carry out manufacturing activities in the licensed production facility in Coquitlam, British Columbia, Canada.

Initial production activities will be performed by the Chief Executive Officer with assistance from 1-2 skilled bakers.

3.2 Describe the legal structure of the issuer and indicate the jurisdiction where the issuer is incorporated or organized.

Jurisdiction: Federal
Legal Structure: Corporation

3.3 Indicate where the issuer's articles of incorporation, limited partnership agreement, shareholder agreement or similar document is available for purchasers to review.

https://portal.equivesto.com/offering/treatsandtreats

3.4 Indicate which statement(s) best describe(s) the issuer's operations (select all that apply)

The issuer

☐ has never conducted operations;

☐ is in the development stage;

☒ is currently conducting operations;

3.5 Indicate whether the issuer has financial statements available. If yes, include the following statement, in bold type:

No, Financial Statements are not available.

"**Information for purchasers: If you receive financial statements from an issuer conducting a crowdfunding distribution, you should know that those financial statements have not been provided to or reviewed by a securities regulatory authority or regulator. They are not part of this offering document. You should also consider seeking advice from an accountant or an independent financial adviser about the information in the financial statements.**"

3.6 Describe the number and type of securities of the issuer outstanding as at the date of the offering document. If there are securities outstanding other than the eligible securities being offered, describe those securities.

Type of Securities	Date Issued	Quantity	Price Paid	Special Terms/Conditions
Class A Common Shares	July 2, 2021	7,580,000	Services rendered to the corporation	(i) The holders of the Class A shares shall be entitled to receive notice of, attend at and vote at any meeting of the shareholders of the Corporation on the basis of five (5) votes for each Class A share held at the time of any such meeting; (ii) The holders of the Class A shares shall be entitled to receive dividends, in the absolute discretion of the directors of the Corporation, in such amount and at such time and place as the directors may determine, to the exclusion of any other class of shares ; and (iii) The holders of the Class A shares shall be entitled to share in the remaining property of the Corporation, *pari passu* with the holders of the Class B shares , upon liquidation, dissolution, bankruptcy, winding-up or other distribution of

				the assets of the Corporation.
Class A Common Shares	July 2, 2021	1,000,000	Management stock options plan	CEO compensation; conditional on the issuer earning $500,000.00 or more in fiscal year 2023 or fiscal year 2024.
Class B Common Shares	July 2, 2021	750,000	Services rendered to the company	(i) The holders of Class B shares shall not be entitled to vote at meetings of shareholders except as otherwise specifically provided in the *Canada Business Corporations Act*. (ii) The holders of the Class B shares shall be entitled to receive dividends, in the absolute discretion of the directors of the Corporation, in such amount and at such time and place as the directors may determine, to the exclusion of any other class of shares; (iii) The holders of the Class B shares shall be entitled to share in the remaining property of the Corporation, *pari passu* with the holders of the Class A shares , upon liquidation, dissolution, bankruptcy, winding-up or other distribution of

				the assets of the Corporation.
Class B Common Shares	June 13, 2022	1,400,000	$0.05 per share	Same as above.
Class B Common Shares	June 23, 2022	30,000	Services rendered to the company	Same as above.
Class B Common Shares	June 25, 2022	10,000	Services rendered to the company	Same as above.
Class B Common Shares	July 23, 2022	20,000	Services rendered to the company	Same as above.
Class B Common Shares	July 29, 2022	10,000	Services rendered to the company	Same as above.
Class B Common Shares	August 15, 2022	200,000	$0.10 per share	Same as above.

Item 4: MANAGEMENT

4.1 Provide the information in the following table for each founder, director, officer and control person of the issuer:

	Full legal name, municipality of residence and position at issuer	Principal occupation for the last five years	Expertise, education, and experience that is relevant to the issuer's business	Number and type of securities of the issuer owned	Date securities were acquired and price paid for the securities	Percentage of the issuer's securities held at the time of this offering document
#1	Yannick Craigwell Vancouver, British Columbia Founder and CEO	Founder and operator of TREATSANDTREATS	19 years of retail sales experience. 14 years of experience in baking for commercial sale, 8 years specifically with the inclusion of cannabis.	6,580,000 Class A Shares	July 2, 2021 Services rendered to the corporation	59.8%

4.2 Provide the name of the person involved and details of the time, nature and the outcome of the proceedings for each of the persons listed under item 4.1 and the issuer who, as the case may be:

(a) has ever pleaded guilty to or been found guilty of

(i) a summary conviction or indictable offence under the *Criminal Code*,

(ii) a quasi-criminal offence in any jurisdiction of Canada or a foreign jurisdiction,

(iii) a misdemeanor or felony under the criminal legislation of the United States of America, or any state or territory therein, or

(iv) an offence under the criminal legislation of any other foreign jurisdiction,

	Full Name	A summary conviction or indictable offence under the *Criminal Code* (R.S.C. 1985, c. C-46) of Canada?	A quasi-criminal offence in any jurisdiction of Canada or a foreign jurisdiction?	A misdemeanour or felony under the criminal legislation of the United States of America, or any state or territory therein?	An offence under the criminal legislation of any other foreign jurisdiction?
#1	Yannick Craigwell	No	No	No	No

(b) is or has been the subject of an order (cease trade or otherwise), judgment, decree, sanction, or administrative penalty imposed by, or has entered into a settlement agreement with, a government agency, administrative agency, self-regulatory organization, civil court, or administrative court of Canada or a foreign jurisdiction in the last 10 years related to:

(i) the person's involvement in any securities, insurance or banking activity, or a claim based in whole or in part on fraud, theft, deceit, misrepresentation, conspiracy,breach of trust, breach of fiduciary duty, insider trading, unregistered trading, illegal distributions, failure to disclose material facts or changes, allegations of similar conduct.

(ii) is or has been the subject of an order, judgment, decree, sanction or administrative penalty imposed by a discipline committee, professional order or administrative court of Canada ora foreign jurisdiction in the last ten years related to any professional misconduct,

(iii)is or has ever been the subject of a bankruptcy or insolvency proceeding, or

(iv)is a director, officer, founder or control person of a person or company that is or has beensubject to a proceeding described in paragraph (a), (b), (c) or (d) above.

	Full Name	been the subject of an order (cease trade or otherwise), judgment, decree, sanction, or administrative penalty imposed by a government agency, administrative agency, self-regulatory organization, civil court, or administrative court of Canada or a foreign jurisdiction in the last ten years related to his or her involvement in any type of business, securities, insurance or banking activity?	been the subject of a bankruptcy or insolvency proceeding in the last ten years?	an executive officer, director, promoter or control person of an issuer that is or has been subject to a proceeding described in all previous questions?
#1	Yannick Craigwell	No	No	No

Item 5: CROWDFUNDING DISTRIBUTION

5.1 Provide the name of the funding portal the issuer is using to conduct its crowdfunding distribution. If the issuer is using a funding portal that is operated by a registered dealer, provide the name of the registered dealer.

Equivesto Canada Inc. (Exempt Market Dealer)
Website: https://portal.equivesto.com
Email: support@equivesto.com
Contact Person: Alexander Morsink
Address: 1 Adelaide St. East, Suite 3001
Toronto, Ontario, Canada
M5C 2V9

A purchaser can check if the funding portal is operated by a registered dealer at the following website:
www.aretheyregistered.ca

5.2 Indicate all the jurisdictions (Canadian provinces and territories) where the issuer intends to raise funds and make this offering document available.

X	Alberta	X	Newfoundland and Labrador	X	Ontario
X	British Columbia			X	Prince Edward Island
X	Manitoba	☐	Northwest Territories	X	Québec
X	New Brunswick	X	Nova Scotia	X	Saskatchewan
		☐	Nunavut	X	Yukon

5.3 Provide the following information with respect to the crowdfunding distribution:

(a) the date before which the issuer must have raised the minimum offering amount for the closing of the distribution (no later than 90 days after the date this offering document is first made available on the funding portal);

2022-12-19

(b) the date(s) and description of amendment(s) made to this offering document, if any.

No NA NA

5.4 Indicate the type of eligible securities offered.

☒Common shares

☐Non-convertible preference shares

☐Securities convertible into common shares

☐Securities convertible into non-convertible preference shares

☐Non-convertible debt linked to a fixed interest rate

☐Non-convertible debt linked to a floating interest rate

☐Limited partnership units

☐Shares in the capital of an association. Specify type of shares (e.g. membership, investment,preference, etc.): ______

5.5 The securities offered have the following rights, restrictions and conditions:

☐voting rights;

☒dividends or interests (describe any right to receive dividends or interest);

☒rights on dissolution;

☐conversion rights (describe what each security is convertible into);

☒tag-along rights;

☒drag-along rights;

☐pre-emptive rights;

☐other (describe the rights):

5.6 Provide a brief summary of any other material restrictions or conditions that attach to the eligible securities being offered, such as tag-along, drag along or pre-emptive rights.

The Class B shares have the following rights, privileges, restrictions and conditions:

(i) The holders of Class B shares shall not be entitled to vote at meetings of shareholders except as otherwise specifically provided in the *Canada Business Corporations Act*.

(ii) The holders of the Class B shares shall be entitled to receive dividends, in the absolute discretion of the directors of the Corporation, in such amount and at such time and place as the directors may determine, to the exclusion of any other class of shares.

(iii) The holders of the Class B shares shall be entitled to share in the remaining property of the Corporation, *pari passu* with the holders of the Class A shares, upon liquidation, dissolution, bankruptcy, winding-up or other distribution of the assets of the Corporation.

Every shareholder is subject to confidentiality and non-competition obligations. The shareholders of Class B shares may be entitled to tag along and drag along rights. All such restrictions and obligations can be found in the Corporation's Unanimous Shareholders' Agreement and each person is strongly encouraged to review the Unanimous Shareholders' Agreement with their lawyer.

5.7 In a table, provide the following information:

	Total amount ($)	Total number of securities issuable
Minimum offering amount	$25,000	108,696
Maximum offering amount	$400,000	1,739,130
Price per security	$0.23	[redacted]

5.8 Indicate the minimum investment amount per purchaser, or if the issuer has not set a minimum investment amount, state that fact.

Minimum Investment: $100

5.9 Include the following statement in bold type:

"**Note: The minimum offering amount stated in this offering document may be satisfied with funds that are unconditionally available to TREATSANDTREATS INC. that are raised using other prospectus exemptions.**"

Item 6: USE OF FUNDS

6.1 Provide the following information on the funds previously raised by the issuer:

(a) the amount of funds previously raised;

$27,390.00

(b) how the issuer raised those funds;

Personal loan to the issuer from CEO and founder Yannick Craigwell: $18,390.00

Equity investment: $9,000.00

(c) if the funds were raised by issuing securities, the prospectus exemption that the issuer relied on to issue those securities;

- *National Instrument 45-106 Private Issuer Exemption: Family, Friends and Business Associates*

(d) how the issuer used those funds.

- Legal services: Cannabis industry advisor - $10,000.00
- Marketing: Advertising, conference admissions, accommodations, transportation and marketing materials - $10,000.00
- Promotional raw materials for sample creations - $4,000.00
- Equivesto - $3,390.00

6.2 Using the following table, provide a detailed breakdown of how the issuer will use the funds raised from this crowdfunding distribution. If any of the funds will be paid directly or indirectly to a founder, director, officer or control person of the issuer, disclose in a note to the table the name of the person, the relationship to the issuer and the amount. If more than 10% of the available funds will be used by the issuer to pay debt and the issuer incurred the debt within the two preceding financial years, describe why the debt was incurred.

Description of intended use of funds listed in order of priority	Assuming minimum offering amount	Assuming maximum offering amount
Oven	$15,000.00	$26,400.00
Legal Fees	$8,250.00	$15,000.00
Fridge & Freezer		$8,000.00
Workstations, Racks, Trays, and Sheets		$22,000.00
Dry Ingredient Storage and Scales		$1,000.00
Package Sealer		$1,600.00
Raw Ingredients		$54,000.00
Packaging and Shipping		$51,000.00
Wages		$100,000.00
Operational Expenses		$93,000.00
Equivesto Success Fee (7% of Funds Raised)	$1,750.00	$28,000.00
Total:	$25,000.00	$400,000.00

Item 7: PREVIOUS CROWDFUNDING DISTRIBUTIONS

7.1 For each crowdfunding distribution in which the issuer group and each founder, director, officer and control person of the issuer group have been involved in the past five years, provide the following information:

(a) the full legal name of the issuer that made the distribution;

N/A

(b) the name of the funding portal;

N/A

(c) whether the distribution successfully closed, was withdrawn by the issuer or did not close because the minimum offering amount was not reached, and the date on which any of these occurred.

N/A

Item 8: COMPENSATION PAID TO FUNDING PORTAL

8.1 Provide a description of each commission, fee or other amount expected to be paid by the issuer to the funding portal for this crowdfunding distribution and the estimated amount to be paid. If a commission is being paid, indicate the percentage that the commission will represent of the gross proceeds of the offering assuming both the minimum and maximum offering amount.

Description of expenses	Assuming aggregate minimum proceeds	Assuming maximum amount raised, if applicable
Fees to be paid to funding portal	Application Fee of $3,000 plus tax Commission of 7% of Total Successful Raise Amount, Estimated $1,750 Applicable Sales Taxes on Services Provided, Estimated $390	Application Fee of $3,000 plus tax Commission of 7% of Total Successful Raise Amount, Estimated $28,000 Applicable Sales Taxes on Services Provided, Estimated $390

Item 9: RISK FACTORS

9.1 Describe in order of importance, starting with the most important, the risk factors material to the issuer that a reasonable investor would consider important in deciding whether to buy the issuer's securities.

General Risk:

1. Before investing in the securities offered in this distribution, all investors should understand that there are inherent risks in an investment in securities and in the activities of the issuer. The following is a summary only of some, but not all, risk factors. We strongly encourage all investors to review the risks relating to their investment in the issuer with their own independent professional legal, tax, investment and financial advisors. All investors are encouraged to seek professional advice before purchasing any securities through this distribution to determine the appropriateness of their investment in relation to their financial and investment objectives and in relation to tax consequences of any such investment.

2. In addition to the factors set forth elsewhere in this Offering Document, the issuer encourages all investors to consider the risks outlined below. Any, or all of such risks, or other unidentified risks, may have a material effect on the issuer's business and/or the return on investment to the investor.

Investment Risk:

1. The securities offered by the issuer pursuant to this distribution must be considered highly speculative and an investment in these securities involves a high degree of risk. A potential investor should carefully consider the following risk factors in addition to any other information contained in this Offering Document prior to purchasing any securities. Due to the nature of the business the issuer may be subject to significant risks. Actual operating results may be very different from those expected as at the date of this Offering Document, in which event the price of the securities may decline and a potential investor may lose all or part of his/her investment. The risk factors outlined below are not a definitive list of all risk factors associated with an investment in the securities offered pursuant to this Offering Document and investors are cautioned that they may lose their entire investment.

2. The return on a prospective investor's investment in his, her or its securities is subject to changes in Canadian federal and provincial tax laws, as well as any other tax laws applicable to the investor. There can be no assurance that the tax laws will not be changed in a manner which will fundamentally alter the tax consequences to investors of holding or disposing of securities.

3. The issuer has never paid a dividend nor made a distribution on any of its securities. Further, the issuer may never achieve a level of profitability that would permit a payment of dividends or other forms of distribution to its shareholders. Given the stage of the issuer's business, it may likely be a long period of time before the issuer could be in a position to declare dividends or make distributions to its investors. The payment of any future dividends by the issuer will be at the sole discretion of the issuer's management. Holders of securities in the capital of the issuer will be entitled to receive dividends only when, as, and if, declared by the board of directors of the issuer.

4. Investors are cautioned not to place undue reliance on forward-looking statements and information. By their nature, forward-looking statements and information involves numerous assumptions, known and unknown risks and uncertainties, of both a general and specific nature, that could cause actual results to differ materially from those suggested by the forward-looking statements and information or contribute to the possibility that predictions, forecasts or projections will prove to be materially inaccurate.

5. There is presently no public market for the securities offered pursuant to this Offering Document and none is expected to develop in the foreseeable future. The securities offered pursuant to this Offering Document are subject to substantial restrictions on transfer under securities laws, the issuer's Unanimous Shareholders' Agreement of the issuer and accordingly the securities may not be resold or

otherwise transferred, except in accordance with the issuer's Unanimous Shareholders' Agreement of the issuer or in accordance with applicable Canadian securities laws.

6. After completion of this distribution, then existing shareholders may have their interest diluted. The exercising of outstanding stock options shall also have a dilutive effect on the interest of the investors. Moreover, in the event the issuer requires additional equity financing pursuant to the securities offered under this Offering Document, purchasers of the securities may experience further dilution to the extent that such additional securities may be issued for a value less than the price paid for the securities acquired pursuant to this distribution.

7. The price for securities of the issuer is determined by the issuer's management and may not bear any relationship to earnings, book value or other valuation criteria.

Industry and Issuer Risk:

The issuer will require an expanded operations team and competent management for day to day business activities and to manage changes in future business operations due to changing business or regulatory environments. The issuer's inability to recruit and retain qualified staff could negatively affect the operating results, financial condition and liquidity of its business. This risk has been mitigated by the issuer's identification of the need to recruit additional personnel.

Supply chain disruption

- The lingering effects of the COVID-19 pandemic presents dissipating challenges for manufacturing-based business reliant on raw materials that may have to be moved inter-provincially and intra-provincially. This materialises in the form of closures or restrictions requested or mandated by governmental authorities, disruption to supply chains, workforce reduction or increase of demand for the issuer's products.

- The issuer relies on raw materials provided by its strategic partner, Elevate Wellness. This key partnership is essential to the issuer's operations.

- Competition may erode the issuer's business and result in lower earnings

- While the issuer manages its businesses with the objective of achieving long-term sustainable growth by developing and strengthening competitive advantages, many factors, including regulatory changes, may erode or prevent the strengthening of competitive advantages.

Regulatory changes

- Changes in regulations and regulatory actions specifically related to the Cannabis industry can adversely affect the issuer's operating results and its ability to allocate capital. Cannabis-based businesses may be impacted by Health Canada (federal) regulations, provincial licensing regimes and municipal bylaws. Like all businesses regulated by government agencies, business results may be positively or negatively impacted by public policy. Such changes in public policy initiatives may impact the issuer's business, albeit in a variety of ways. Increased regulatory compliance costs could have a significant negative impact on the issuer's operations.

- Unfavourable general economic conditions may significantly reduce the issuer's operating earnings and impair its ability to access capital markets at a reasonable cost.

Business interruption

The issuer's business operations could be adversely affected by global pandemics or natural disasters and can lead to the loss of human resources or the destruction of production facilities and information systems.

General

- Since the issuer is controlled and operated by the issuer's founder and CEO, Yannick Craigwell, the issuer's business operations and financial position may suffer if Yannick Craigwell terminates his employment with the issuer for any reason.

- The issuer may be subject to growth-related risks including capacity constraints and pressure on its internal systems and controls. The ability of the issuer to manage growth effectively will require it to continue to implement and improve its operations and financial systems and to expand, train and manage its staff base. The inability of the issuer to deal with potential growth could have a material adverse impact on its business, operating results, financial conditions and/or profitability. Any expansion of operations the issuer may undertake will entail risks and such actions may involve specific operational activities, which may negatively impact the profitability of the issuer. Consequently, investors must assume the risk that:

    1. Such expansion may ultimately involve expenditures of funds beyond the resources available to the issuer at that time;

    2. Management of such expanded operations may divert management's attention and resources away from other operations, all of which may have a material adverse effect on the issuer's present and prospective business activities.

    3. The issuer's business will be significantly dependent on the issuer's management team including outside management advisors and consultants. The loss of the issuer's officers, employees, service providers, contractors, advisors or consultants could have a material adverse effect on the issuer. The issuer's success depends, in part, on its ability to attract and retain key, technical, management and operating personnel, including contractors, suppliers, strategic partners, consultants and members of the issuer's board of directors. The issuer needs to develop sufficient expertise, add skilled employees and retain consultants and contractors in areas such as research, development, sales, marketing and maintain key relationships with strategic partners in order to successfully execute its business plan. The issuer may be unable to attract and retain qualified personnel or develop the expertise needed in these areas. If the issuer fails to attract and retain key personnel, it may be unable to execute its business plans and its business could be adversely affected.

    4. There is no guarantee that the issuer will achieve its investment objectives or earn a positive return.

    5. Real or perceived quality, whether or not ultimately based on fact and whether or not involving the issuer or incidents involving the issuer's competitors, could cause negative publicity and reduced confidence in it and its products, which could cause harm to its brand, reputation and

sales, and could materially adversely affect its business, financial condition and results of operations. The growing use of social and digital media increases the speed and extent that information, misinformation and opinions can be shared. Negative publicity about the issuer, its brand or products on social or digital media may materially harm the issuer's reputation. Without a favorable perception of its brand and products, the issuer's sales and profits may be negatively impacted.

6. The issuer may have to sell additional securities including, but not limited to, shares or some form of convertible security, the effect of which will result in dilution of the equity interest of any existing shareholders. The issuer may also need to raise capital by incurring long-term or short-term indebtedness in order to fund its business objectives. This could result in increased interest expense or decreased net income. Investors are cautioned that there can be no assurance as to the terms of such financing and whether such financing will be available. The level of the issuer's indebtedness could impair its ability to obtain additional financing in the future on a timely basis to take advantage of business opportunities that may arise.

7. The issuer's proposed operations are subject to all business risks associated with new enterprises. The likelihood of the issuer's success must be considered in light of the problems, expenses, difficulties, complications and delays frequently encountered in connection with the expansion of a business, operation in a competitive industry and the development of a customer base. There is a possibility that the issuer may sustain losses into the future. If the issuer is unable to generate revenues or profits, investors might not be able to realize returns on their investment or prevent the loss of their investment.

8. The issuer may be subject to litigation or regulatory enforcement arising out of its operations. Damages or fines arising under such action may be material and the outcome of such action may materially impact the issuer's respective operations and the value of its securities. The issuer will assess the merits of any claim or enforcement action and defend such actions accordingly; however, the issuer may be required to incur significant expense or devote significant financial resources and time to such defences. In addition, the adverse publicity surrounding such action may have a material adverse effect on the issuer's operations and financial position.

9. There can be no assurance that the issuer's current or future products and the results of the issuer's ongoing research and development efforts will result in products that will be viable for any commercial application. Increased competition may result in price reductions, reduced gross margins and loss of market share, any of which could materially and adversely affect the issuer's business. The issuer may not be able to compete successfully against current and future competitors and the failure to do so may harm the issuer's business.

10. There is no assurance that the issuer will be successful in marketing any of its products, or that the revenues from the sale of such products will be significant. Consequently, the issuer's revenues may vary by quarter, and the issuer's operating results may experience fluctuations.

11. The nature of the issuer's business may necessitate the use of other existing business methods, recipes or processes, which are currently, or in the future may be, subject to patents, copyrights, trademarks, trade secrets or other intellectual property rights held by other parties, in which case the issuer may need to obtain one or more licenses to use those other methods. If the issuer is unable to obtain such licenses, on reasonable commercial terms, from the holders of such

intellectual property rights, the issuer may be required to halt its operations or redesign its methods, failing which, the issuer may bear a substantial risk of litigation for misuse of such processes. In any such event, the business and operations of the issuer may be materially adversely affected.

12. The financial success of the issuer may be sensitive to adverse changes in general economic conditions in Canada and possibly around the world, such as war, terrorist attacks, recession, inflation, labor disputes, demographic changes, weather or climate change, epidemic, pandemic, unemployment and financial interest rates.

13. The net proceeds from this distribution will be used for the purposes described in this Offering Document. The issuer reserves the right to use the funds obtained from this distribution for any general business purposes and such other purposes not presently contemplated which it deems to be in the best interest of the issuer and its shareholders. As a result of the foregoing, the success of the issuer may be substantially dependent upon the discretion and judgment of the issuer's management with respect to application and allocation of net proceeds of the distribution. All investors will be entrusting their funds to the issuer's management team, upon whose judgment and discretion the investors must depend.

14. The issuer's growth in part depends on its ability to develop and market new products and improvements to the issuer's existing products that appeal to consumer preferences. The success of the issuer's innovation and product development efforts are affected by its ability to anticipate changes in consumer preferences and complying with applicable governmental regulations, the success of its management, sales and marketing teams in introducing and marketing new products as well as positive acceptance by customers. Failure to develop and successfully market and sell new and existing products may inhibit the issuer's growth, sales and profitability.

15. The issuer's success, ability to increase revenue and operate profitably depends in part on its ability to acquire new customers and retain existing customers, so that they continue to purchase its products. The issuer may fail to acquire new customers and/or retain customers across distribution channels due to negative value and quality perceptions, a lack of new and relevant products or failure to fulfill customers' needs in a timely manner.

9.2 If the securities being distributed are to pay interest, dividends or distributions and the issuer does not have the financial resources to make such payments, (other than from the sale of securities) state in bold type:

“**We do not currently have the financial resources to pay interest, dividends or distributions to investors. There is no assurance that we will ever have the financial resources to do so.**”

Item 10: REPORTING OBLIGATIONS

10.1 Describe the nature and frequency of any disclosure of information the issuer intends to provide to purchasers after the closing of the distribution and explain how purchasers can access this information.

An Annual Shareholders Letter will be provided electronically to all shareholders. Updates on the fiscal standing and operations will be provided within.

10.2 If the issuer is required by corporate legislation, its constating documents (e.g., articles of incorporation or by-laws) or otherwise to provide annual financial statements or an informationcircular/proxy statements to its security holders, state that fact.

Annually, unless waived by the shareholders of the Corporation.

10.3 If the issuer is aware, after making reasonable inquiries, of any existing voting trust agreement among certain shareholders of the issuer, provide the information:

(a) the number of shareholders party to the agreement;

15

(b) the percentage of voting shares of the issuer subject to the agreement;

0%

(c) the name of the person acting as a trustee;

Yannick Craigwell

(d) whether the trustee has been granted any additional powers;

No

(e) whether the agreement is limited to a specified period of time.

Not time limited

Item 11: RESALE RESTRICTIONS

11.1 Include the following statement, in bold type:

"**The securities you are purchasing are subject to a resale restriction. You might never be able to resell the securities.**"

Item 12: PURCHASERS' RIGHTS

12.1 Include the following statement, in bold type:

"**Rights of Action in the Event of a Misrepresentation**

If there is a misrepresentation in this offering document, you have a right

(a) to cancel your agreement with TREATSANDTREATS INC. to buy these securities, or

(b) to damages against TREATSANDTREATS INC. and may,in certain jurisdictions, have the 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.

Two-day cancellation right:

You may cancel your agreement to purchase these securities. To do so, you must send a notice to the funding portal not later than midnight on the second business day after you enter into the agreement. If there is an amendment to this offering document, you can cancel your agreement to purchase these securities by sending a notice to the funding portal not later than midnight on the second business day after the funding portal provides you notice of the amendment.”

Item 13: DATE AND CERTIFICATE

13.1 Include the following statement in bold type:

"**This offering document does not contain a misrepresentation.**"

13.2 Provide the signature, date of the signature, name and position of the authorized individual certifying this offering document.

Signatures of each individual certifying this crowdfunding offering document:

Signature

Date: 09/19/2022

Name: Yannick Craigwell

Position: Chief Executive Officer

13.3 If this offering document is signed electronically, include the following statement in bold type:

"**I acknowledge that I am signing this offering document electronically and agree that this is the legal equivalent of my handwritten signature.**"

Questions:

Refer any questions to the following participating jurisdictions:

Ontario Ontario Securities Commission 20 Queen Street West, 22nd Floor Toronto, Ontario M5H 3S8 Toll free: 1-877-785-1555 E-mail: inquiries@osc.gov.on.ca www.osc.ca	**New Brunswick** Financial and Consumer Services Commission 85 Charlotte Street, Suite 300 Saint John, New Brunswick E2L 2J2 Toll free: 1-866-933-2222 E-mail: emf-md@fcnb.ca www.fcnb.ca
Alberta The Alberta Securities Commission Suite 600, 250-5th Street SW Calgary, Alberta T2P 0R4 Telephone: 403-297-6454 E-mail: registration@asc.ca www.asc.ca	**Nova Scotia** Nova Scotia Securities Commission Suite 400, 5251 Duke Street Halifax, Nova Scotia B3J 1P3 Telephone: 902-424-7768 Toll free in Nova Scotia: 1-855-424-2499 E-mail: nssc.crowdfunding@novascotia.ca nssc.novascotia.ca
British Columbia British Columbia Securities Commission P.O. Box 10142, Pacific Centre 701 West Georgia Street Vancouver, British Columbia V7Y 1L2 Telephone: 604-899-6854 Toll free in Canada: 1-800-373-6393 E-mail: portal@bcsc.bc.ca www.bcsc.bc.ca	**Québec** Autorité des marchés financiers Direction de l'encadrement des intermédiaires 800, rue du Square-Victoria, 4th floor P.O. Box 246, Tour de la Bourse Montréal, Québec H4Z 1G3 Telephone: 514-395-0337 Toll free in Québec: 1-877-525-0337 E-mail: financement-participatif@lautorite.qc.ca www.lautorite.qc.ca
Manitoba The Manitoba Securities Commission 500 - 400 St Mary Avenue Winnipeg, Manitoba R3C 4K5 Telephone: 204-945-2548 Toll free in Manitoba: 1-800-655-2548 E-mail: exemptions.msc@gov.mb.ca www.mbsecurities.ca	**Saskatchewan** Financial and Consumer Affairs Authority of Saskatchewan Securities Division Suite 601 – 1919 Saskatchewan Drive Regina, Saskatchewan S4P 4H2 Telephone: 306-787-5645 E-mail: registrationfcaa@gov.sk.ca

Prince Edward Island The Office of the Superintendent Securities Consumer, Corporate and Insurance Services Division Office of the Attorney General Charlottetown, PE C1A 7N8 Tel: (902) 368-4569 Fax: (902) 368-5283 Web: www.gov.pe.ca/securities	**Newfoundland and Labrador** Office of the Superintendent of Securities Service Newfoundland and Labrador Service Newfoundland & Labrador St. John's, NL A1B 4J6 Tel: (709) 729-4189 Fax: (709) 729-6187 Web: http://www.servicenl.gov.nl.ca/securities/index.html
Yukon Office of the Yukon Superintendent of Securities 307 Black Street, 1st Floor, Whitehorse, Yukon Y1A 2N1 Tel: (867) 667-5466 Tel 2: 1-800-661-0408 Fax: (867) 393-6251 Web: https://yukon.ca/en/doing-business/securities	

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SIGNATURE CERTIFICATE

REFERENCE NUMBER
58898ABE-7D5C-4008-838E-93FF9E1D0678

TRANSACTION DETAILS

Reference Number
58898ABE-7D5C-4008-838E-93FF9E1D0678

Transaction Type
Signature Request

Sent At
09/19/2022 16:10 EDT

Executed At
09/19/2022 17:14 EDT

Identity Method
email

Distribution Method
email

Signed Checksum
35edbfd075d8fb961b2bf8aa59e8d27cd0da4411cb16ed9f72b5c3907a2371ac

Signer Sequencing
Disabled

Document Passcode
Disabled

DOCUMENT DETAILS

Document Name
45110f1-Offering Document-Treatsandtreats Final

Filename
45110f1-offering_document-treatsandtreats_final.pdf

Pages
23 pages

Content Type
application/pdf

File Size
465 KB

Original Checksum
24f1933e521daefca057806e2e78aab27234b3587f6f0cc402a89dc87131a816

SIGNERS

SIGNER

Name
Yannick Craigwell

Email
info@treatsandtreats.com

Components
4

E-SIGNATURE

Status
signed

Multi-factor Digital Fingerprint Checksum
153dc7f82f03e7344cf6fe55972d5ea7791d4c952e96d7ce963360e18ff47b97

IP Address
67.69.76.132

Device
Chrome Mobile via Android

Drawn Signature

Signature Reference ID
E3CD7A6B

Signature Biometric Count
36

EVENTS

Viewed At
09/19/2022 17:12 EDT

Identity Authenticated At
09/19/2022 17:14 EDT

Signed At
09/19/2022 17:14 EDT

AUDITS

TIMESTAMP	AUDIT
09/19/2022 16:10 EDT	Alexander Morsink (alexander.morsink@equivesto.com) created document '45110f1-offering_document-treatsandtreats_final.pdf' on Chrome via Windows from 174.91.26.134.
09/19/2022 16:10 EDT	Yannick Craigwell (info@treatsandtreats.com) was emailed a link to sign.
09/19/2022 17:12 EDT	Yannick Craigwell (info@treatsandtreats.com) viewed the document on Chrome Mobile via Android from 67.69.76.132.
09/19/2022 17:14 EDT	Yannick Craigwell (info@treatsandtreats.com) authenticated via email on Chrome Mobile via Android from 67.69.76.132.
09/19/2022 17:14 EDT	Yannick Craigwell (info@treatsandtreats.com) signed the document on Chrome Mobile via Android from 67.69.76.132.