

A copy of this amended and restated preliminary prospectus has been filed the securities regulatory authorities in Ontario, British Columbia and Alberta but has not yet become final. Information contained in this amended and restated preliminary prospectus may not be complete and may have to be amended.

No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise. This amended and restated preliminary prospectus does not constitute a public offering of securities.

**AMENDED AND RESTATED PRELIMINARY PROSPECTUS
(amending and restating preliminary prospectus dated August 1, 2018)**

NON-OFFERING PROSPECTUS

October 29, 2018

TEMPUS CAPITAL INC.
855 Brant Street
Burlington, Ontario L7R 2J6
Canada

No securities are being offered pursuant to this Prospectus

This non-offering amended and restated preliminary prospectus (the **"Prospectus"**) is being filed with the Ontario Securities Commission for the purpose of obtaining a receipt enabling Tempus Capital Inc. (**"Tempus"** or the **"Company"**) to comply with Canadian Securities Exchange Policy 2 – Qualifications for Listing of the Canadian Securities Exchange in order for the Company to meet one of the eligibility requirements for the listing of Tempus's common shares on the Canadian Securities Exchange (**"CSE"** or the **"Exchange"**). Since no securities are being sold pursuant to this Prospectus, no proceeds will be raised, and all expenses incurred in connection with the preparation and filing of this Prospectus will be paid by the Company from its general funds.

Tempus, a reporting issuer in Ontario, British Columbia, and Alberta, intends to apply for listing of its common shares (the **"Common Shares"**) on the CSE (the **"Listing"**). Listing will be subject to the Company fulfilling all of the listing requirements of the Exchange, including the Company meeting certain financial and other requirements.

There is currently no market through which the securities of the Company may be sold.

No underwriter has been involved in the preparation of this Prospectus or performed any review or independent due diligence of the contents of this Prospectus.

An investment in the securities of the Corporation is subject to a number of risks. Investors should carefully consider the risk factors described under "Risk Factors" before purchasing any securities of the Company.

This Prospectus does not constitute an offer to sell or the solicitation of an offer to buy any securities.

No person has been authorized to provide any information or to make any representation not contained in this Prospectus and, if provided or made, such information or representation should not be relied upon. The information contained in this Prospectus is accurate only as of the date of this Prospectus.

As at the date of this Prospectus, the Company does not have any of its securities listed or quoted, has not applied to list or quote any of its securities, and does not intend to apply to list or quote any of its securities, on the Toronto Stock Exchange, Aequitas NEO Exchange Inc., a U.S. marketplace, or a marketplace outside of Canada and the United States of America.

Unless otherwise noted all currency amounts in this Prospectus are stated in Canadian dollars.

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GLOSSARY

“Audit Committee” means the Audit Committee of the Corporation in accordance with National Instrument 52-110 Audit Committees.

“Board of Directors” or **“Board”** means the Board of Directors of the Company;

“CEO” means the chief executive officer;

“CFO” means chief financial officer;

“Common Shares” means the common shares of the Company;

“Company” means Tempus Capital Inc.;

“CSE” means the Canadian Securities Exchange;

“Exchange” means the Canadian Securities Exchange;

“Financial Statements” has the meaning set out under “Financial Statement Presentation In This Prospectus”.

“IFRS” means International Financial Reporting Standards;

“Insider” if used in relation to an issuer, means: a) a director or senior officer of the issuer; b) a director or senior officer of the Company that is an Insider or subsidiary of the issuer; c) a Person that beneficially owns or controls, directly or indirectly, voting shares carrying more than 10% of the voting rights attached to all outstanding voting shares of the issuer; or d) the issuer itself if it holds any of its own securities;

“Listing” means the application by Tempus to list its Common Shares on the Exchange concurrently with the filing of this Prospectus;

“Management” means the management of the Company;

“MD&A” means Management’s Discussion and Analysis included in this Prospectus;

“Named Executive Officers” or **“NEOs”** means the Corporation’s CEO and CFO and the next two next most highly compensated executive officers of the Corporation who are currently serving as executive officers;

“NI 52-110” has the meaning set out under the heading “Corporate Governance – Board of Directors”;

“NI 58-101” means National Instrument 58-101 Disclosure of Corporate Governance Practices;

“NP 58-201” means National Policy 58-201 Corporate Governance Guidelines;

“OBCA” means Business Corporations Act (Ontario);

“Prospectus” means this long-form non-offering preliminary prospectus of Tempus;

“Related Party” means with respect to any person, a person who is a “related party”, as that term is defined in Multilateral Instrument 61-101 – Protection of Minority Security Holders in Special Transactions,

as such rule may be amended from time to time (and including any successor rule or policy thereto), but shall not include a Subsidiary of the person;

“SEDAR” means the System for Electronic Document Analysis and Retrieval for the filing of disclosure documents by reporting issuers in Canada, accessible at www.sedar.com;

“Stock Option Plan” means the 10% rolling stock option plan of the Corporation as more particularly described under “Executive Compensation – Elements of Compensation – Stock Option Plan”;

“Tempus” means Tempus Capital Inc.

FORWARD-LOOKING STATEMENTS

This Prospectus contains forward-looking statements. Often, but not always, forward-looking statements can be identified by the use of words such as “plans”, “expects” or “does not expect”, “is expected”, “estimates”, “intends”, “anticipates” or “does not anticipate”, or “believes”, or variations of such words and phrases or state that certain actions, events or results “may”, “could”, “would”, “might” or “will” be taken, occur or be achieved. Forward-looking statements involve known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the Company or Resulting Issuer to be materially different from any future results, performance or achievements expressed or implied by the forward-looking statements. Actual results and developments are likely to differ, and may differ materially, from those expressed or implied by the forward-looking statements contained in this Prospectus. Such forward-looking statements are based on a number of assumptions which may prove to be incorrect, including, but not limited to, the ability of the Company to obtain necessary financing, satisfy the requirements of the Exchange with respect to the Listing, the economy generally, changes in government regulations, retain skilled management and staff, consumer interest in the services and products of the Resulting Issuer, competition, and anticipated and unanticipated costs. Such statements could also be materially affected by the impact of general imprecision of environmental risks, environmental regulation, taxation policies, competition, the lack of available and qualified personnel or management, stock market volatility and the ability to access sufficient capital from internal or external sources. Actual results, performance or achievement could differ materially from those expressed herein. While the Company anticipates that subsequent events and developments may cause its views to change, the forward-looking statements are included to allow the reader to understand our current working capital position, and may not be appropriate for other purposes. These forward-looking statements should not be relied upon as representing the Company’s views as of any date subsequent to the date of this Prospectus. 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 statements, there may be other factors that cause actions, events or results not to be as anticipated, estimated or intended. There can be no assurance that forward looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. Accordingly, readers should not place undue reliance on forward-looking statements.

Currently, the Company does not have a written policy for updating forward-looking information and management refers to Part 4A and Part 4B of National Instrument 51-102 – Continuous Disclosure Obligations for guidance on disclosing forward-looking information. As required by applicable securities legislation it will be the Company’s policy to update forward-looking information in its management discussions and analyses, as required from time to time.

The factors identified above are not intended to represent a complete list of the factors that could affect the Company and the Resulting Issuer. Additional factors are noted in this Prospectus under “Risk Factors”.

GENERAL DISCLOSURE INFORMATION

The Company is not offering to sell securities under this Prospectus. An investor should rely only on the information contained in this Prospectus. No person has been authorized by the Company to give any information or make any representations in connection with the transactions herein described other than those contained in this Prospectus and, if given or made, any such information or representation must not be relied upon as having been authorized by the Company. The information contained in this Prospectus is accurate only as of the date of this Prospectus or the date indicated, regardless of the time of delivery of this Prospectus.

Definitions and Selected Abbreviations

Various terms used in this Prospectus, including the cover pages, are defined under “Glossary”. Unless the context otherwise requires, use in this Prospectus of the “Company”, “we”, “us” or “our” means the Company.

Certain Information

Aggregated figures in graphs, charts and tables contained in this Prospectus may not add due to rounding. Historical statistical data and/or historical returns do not necessarily indicate future performance. Unless otherwise indicated, the market and industry data contained in this Prospectus is based upon information from industry and other publications and the knowledge of management and experience of the Company in the markets in which Tempus operates. While management of Tempus believes this data is reliable, market and industry data is subject to variations and cannot be verified with complete certainty due to limits on the availability and reliability of raw data, the voluntary nature of the data gathering process and other limitations and uncertainties inherent in any statistical survey. Tempus has not independently verified any of the data from third-party sources referred to in this Prospectus or ascertained the underlying assumptions relied upon by such sources.

Words importing the singular number include the plural and vice versa, and words importing any gender include all genders.

SUMMARY OF PROSPECTUS

The following is a summary of some of the information contained in this Prospectus and should be read together with the more detailed information and financial data and statements contained elsewhere in the Prospectus. Unless otherwise defined in the Prospectus, all capitalized terms used herein shall have the meaning ascribed thereto under the heading "Glossary"

The Company

Tempus was incorporated under the Ontario Business Corporations Act R.S.O. 1990 C816 (the "OBCA") on February 16, 2011. The Company's head office and registered office is located at 855 Brant Street, Burlington, Ontario L7R 2J6. The Company is a Reporting Issuer in Ontario, Alberta and British Columbia and the Company's common shares do not currently trade on any stock exchange. See "Corporate Structure".

Principal Business

Tempus's business is the ownership of commercial and mixed-use properties to generate growing cash flows and stable and sustaining returns. Tempus currently owns three real estate properties in southwestern Ontario, a commercial plaza located in Strathroy, Ontario and two mixed commercial/residential buildings located in London, Ontario. Commercial tenants of the three properties include national chains as well as local businesses. Residential tenancies include a combination of medium term and long-term tenants.

Tempus's properties are managed by Russell Tanz Management Inc., a company controlled by Tempus's CEO.

No Securities Distributed

This Prospectus is a non-offering prospectus and no securities will be distributed pursuant to this Prospectus.

No Proceeds Raised

This Prospectus is a non-offering prospectus and no proceeds will be raised pursuant to this Prospectus. The Company is profitable and generates sufficient cash flow to support its operations.

Risk Factors

The activities of the Company are subject to the risks normally encountered in a growing real estate operating business, including future financing requirements to sustain operations; competition; government regulation; and the general economic environment. See-"Risk Factors".

Listing

The Company has applied to have its shares listed on the CSE. Listing is subject to the Company fulfilling all of the requirements of the CSE, meeting certain financial and other requirements and receiving a receipt for a non-offering prospectus from the Ontario Securities Commission.

Directors and Officers

Russell Tanz-	President, Chief Executive Officer and Director
Brian Crawford-	Chief Financial Officer and Director
Brian Roberts-	Director
Bernie Tanz-	Director
Christopher Dingle-	Director

SUMMARY OF FINANCIAL INFORMATION

The table below summarizes selected financial data for the periods indicated and should be read in conjunction with the Financial Statements and the “Management’s Discussion and Analysis” included elsewhere in this Prospectus.

Summary Components of Consolidated Statement of Operations and Comprehensive Income	June 30, 2018 (unaudited)	December 31, 2017 (audited)	December 31, 2016 (audited)
Revenues	\$527,257	\$866,943	\$785,938
Operating Costs	174,621	231,075	271,585
General & Administrative Expenses	89,202	173,881	140,425
Other expense	-	-	-
Interest Expense	210,787	367,519	317,224
Fair value gain	-	180,000	750,000
Deferred income tax	-	(70,000)	(215,000)
Net Income (loss)	\$52,647	\$194,961	\$591,704
Summary Components of Statement of Financial Position			
Current Assets	\$176,487	\$118,457	\$67,571
Investment Properties	11,885,461	11,879,748	10,048,667
Total Assets	12,071,531	12,015,288	10,148,321
Current Liabilities	5,758,871	1,517,487	1,319,533
Total Liabilities	8,033,528	8,029,932	7,057,358
Working Capital (Deficit)	(5,582,384)	(1,399,030)	(1,252,962)
Equity	\$4,038,003	\$3,985,356	\$3,090,963

FINANCIAL INFORMATION AS AT JULY 31, 2018

Cash balance	\$ 5,904
Working Capital	\$ (5,526,800)
Cash flow from operating activities	\$ 132,680

CORPORATE STRUCTURE

Name, address and incorporation

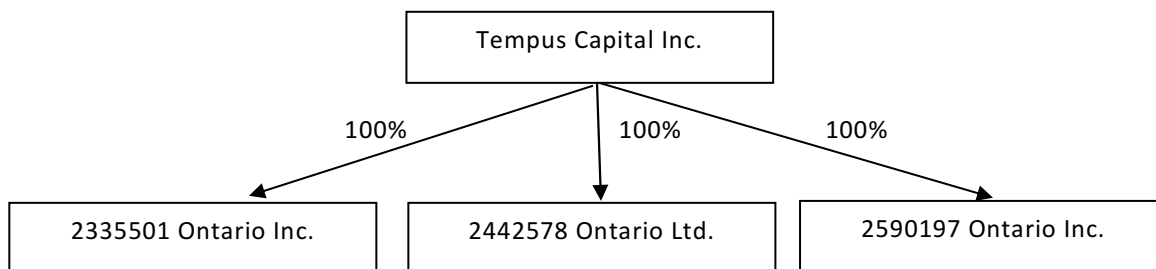
Tempus Capital Inc. is the Issuer’s full corporate name and the Company was incorporated under the OBCA on February 16, 2011. The Company’s head office and registered office is located at 855 Brant Street, Burlington, Ontario L7R 2J6. The Company also maintains an office at Unit 113, 321 Carlaw Avenue, Toronto, Ontario M4M 2S1. The Company previously received a receipt for a prospectus under the Capital

Pool Company policies of the TSX Venture Exchange on November 11, 2011 and has been a Reporting Issuer in Ontario, Alberta and British Columbia since that time, but the Company's shares have never been listed on a listed stock exchange. The Company did not complete a qualifying transaction and opted out of the CPC program.

Intercorporate relationships

The Company has three subsidiaries, 2335501 Ontario Inc., 2442578 Ontario Ltd. and 2590197 Ontario Inc. Each of the subsidiaries was incorporated in Ontario and is a bare trustee holding title to the real estate properties.

Each subsidiary has 100 common shares issued and outstanding and all of the issued and outstanding common shares of each subsidiary are owned by the Company.



DESCRIPTION OF THE BUSINESS

Tempus's business is the ownership of commercial and mixed-use properties to generate growing cash flows and stable and sustaining returns. In order to achieve this objective, a critical mass of properties is required. The ownership of three properties of the size owned by Tempus is sufficient to achieve a positive cash flow objective. The Company to date has acquired properties at less than market value due to factors like poor property management, unfinished sections, maintenance issues and other factors. Subsequent to acquisition, the issues which enabled the properties to be acquired at less than market value were addressed resulting in increases in the number of tenants and increases in rents. The Company has positive cash from operating activities for the year ended December 31, 2017 and for the quarter ended March 31, 2018. Additional properties will further enhance the Company's ability to achieve the objective. Tempus owns three real estate properties located in southwestern Ontario. One of the properties is a commercial plaza located in Strathroy, Ontario and the other two properties are mixed commercial/residential properties located in London, Ontario.

The commercial plaza in Strathroy, Ontario has 33,000 sq ft of leasable area with six tenants comprised of a mix of national and local businesses and is anchored by Staples and Dollar Tree. Expiry dates for the existing tenants range from 2019 to 2023.

One of the mixed commercial/residential properties in London, Ontario has four commercial tenants and eight residential tenants, and the other commercial/residential property in London, Ontario has five commercial tenants and seven residential tenants. All of the properties are fully leased as at the date of this Prospectus.

Tempus's objectives are to: (i) enhance the value of the Company's assets and maximize long-term shareholder value through active management; and (ii) expand the asset base of the Company through accretive acquisitions.

Three-Year History

2018

During the current financial year, the Company expects net income to increase as a result of the ownership of the third property acquired in September 2017 and which has a 100% occupancy. General and administrative expenses are not expected to change materially from prior years. Interest expense will increase due to the new first mortgage on the recently acquired property.

2017

On October 31, 2017, the Company issued 5,307,115 common shares at \$0.13 per common share to retire promissory notes plus accrued interest in the amount of \$689,925.

On October 17, 2017, the Company granted 500,000 stock options to officers and directors, exercisable at \$0.15 per share, vesting on the grant date and will expire if unexercised on October 17, 2022.

On September 12, 2017, the Company purchased a mixed commercial/residential property from an arms-length vendor. Consideration for the acquisition was satisfied by a first mortgage of \$1,200,000 bearing interest at 5% per annum and maturing on September 12, 2018, and cash for the balance of the purchase price.

On September 7, 2017, the Company issued an unsecured promissory note bearing interest at 6% per annum and maturing July 31, 2018 for cash proceeds of \$120,000.

On August 1, 2017, the Company issued an unsecured promissory note bearing interest at 6% per annum and maturing September 30, 2019 for cash proceeds of \$370,000.

2016

On June 30, 2016, the Company, with the consent of the lender, extended the maturity date of promissory notes bearing interest at 6% per annum and with a face amount of \$175,000 to June 30, 2018.

On May 25, 2016, the Company issued an unsecured promissory note bearing interest at 6% per annum and maturing June 30, 2018 for cash proceeds of \$45,000.

On April 29, 2016, the Company acquired the additional 15% interest in a mixed commercial/residential property previously owned by an unrelated party. Consideration for the acquisition was satisfied by cash of \$295,000 and the issuance of an unsecured non-interest bearing promissory note in the amount of \$100,000 repayable in 36 equal instalments.

On April 29, 2016, the Company granted a second mortgage on a mixed commercial/residential property in the amount of \$315,000. The mortgage bears interest at 3.75% and matures on January 1, 2020.

2015

On December 31, 2015, the Company extended the maturity date, with the consent of the lender, for the promissory notes issued during the year as well as a promissory note with a face amount of \$30,000 issued in 2014 and bearing interest at 6% per annum, to June 30, 2016.

On August 4, 2015, the Company issued an unsecured promissory note bearing interest at 6% per annum and maturing December 31, 2015 for cash proceeds of \$50,000.

On May 19, 2015, the Company issued an unsecured promissory note bearing interest at 6% per annum and maturing December 31, 2015 for cash proceeds of \$50,000.

On April 8, 2015, the Company issued 875,000 common shares at \$0.08 per common share for cash proceeds of \$70,000.

On February 12, 2015, the Company issued 875,000 common shares at \$0.08 per common share for cash proceeds of \$70,000.

On June 29, 2015, the Company refinanced an existing second mortgage in the amount of \$550,000 bearing interest at 11% per annum by granting a new second mortgage in the amount of \$645,000 bearing interest at 8% per annum.

Prior

Tempus acquired its first property in December 2013 and its second property in December 2014.

Additional information with respect to the Company's investment properties is set out in the following table:

Property Address	425 Caradoc Street South, Strathroy, Ontario	605-607 Richmond Street, London, Ontario	723-727 Richmond Street, 214 Piccadilly Street, London, Ontario
Square footage	32,929	9,320 (three levels)	8,371 (two levels)
Year Built	1979	1876	1890
Date acquired	December 13, 2013	December 5, 2014	September 12, 2017
Purchase price	\$5,450,000	\$2,558,250	\$1,585,000
Ownership percentage	100%	100%	100%
Number of tenants- commercial	6	5	5
Number of tenants- residential	Nil	7	7
Current occupancy	100%	100%	100%
Average lease term remaining	51 months-commercial	24 months-commercial	30 months-commercial
	NA-residential	13 months-residential	4 months-residential
% of base rent	48%	33%	19%

The information provided in the table is as at the date of the Prospectus.

Mortgages Payable

At June 30, 2018 the balances of the respective mortgages are:

425 Caradoc Strathroy, Ontario		605-607 Richmond St London, Ontario		723 Richmond St London, Ontario
First Mortgage	Second Mortgage	First Mortgage	Second Mortgage	First Mortgage
\$3,398,756	\$874,274	\$1,607,237	\$289,669	\$1,181,421

The first mortgage on the Strathroy property bears interest at 4.03% and is payable in blended monthly payments of \$20,209. The first mortgage on the London property at 605-607 Richmond Street bears interest at 3.53% and is payable in blended monthly payments of \$10,661. The first mortgage on the London property at 723-725 Richmond Street bears interest at 5% and is payable in blended monthly payments of \$6,979. All three first mortgages are secured by the respective investment property. The first mortgage on the Strathroy property matures on January 1, 2019. The first mortgage on the London property at 605-607 Richmond Street matures on January 1, 2020 and the first mortgage on the London property at 723-725 Richmond Street matures on September 12, 2018. The Company has received a term sheet from the incumbent mortgagee to refinance the first mortgage on the property at 723-725 Richmond Street. The renewal interest rate is 5.25% and a term of the mortgage renewal is one year.

The second mortgage on the Strathroy property bears interest at 8% and is payable in blended monthly payments of \$7,663. The second mortgage on the London property at 605-607 Richmond Street bears interest at 3.75% and is payable in blended monthly payments of \$1,953. Both mortgages are secured by the respective investment properties. The second mortgage on the Strathroy property matures on April 20, 2019 and the second mortgage on the London property at 605-607 Richmond Street matures on January 1, 2020.

USE OF PROCEEDS

Proceeds

This is a non-offering prospectus. The Company is not raising any funds in conjunction with this Prospectus and, accordingly, there are no proceeds.

The Company completed debt financing in connection with its recent property acquisition, including the issuance of a first mortgage and promissory notes.

The Company expects to fully re-finance its outstanding mortgages which are due in the next twelve months.

DIVIDENDS OR DISTRIBUTIONS

Since the date of incorporation, the Company has not paid any dividends on its common shares, and the Board does not expect to declare or pay any dividends on the common shares in the foreseeable future. Payment of any dividends will be dependent upon the Company's future earnings, its financial condition, and other factors that the Board determines are relevant.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's discussion and analysis and interim financial statements for the three months ended March 31, 2018 and the years ended December 31, 2017 and 2016 are included in Schedule B to this Prospectus and should be read in conjunction with the audited annual financial statements of the Company and the related notes thereto included in this Prospectus and to which the management's discussion and analysis relates. All of the information presented in the management's discussion and analysis is based on the annual financial statements, which were prepared in accordance with IFRS. All amounts included in the management's discussion and analysis are expressed in Canadian dollars, unless otherwise indicated.

Additional disclosure for venture issuers without significant revenue

General and Administrative Expenses

	June 30, 2018	December 31, 2017	December 31, 2016
Filing fees ⁽¹⁾	\$ 6,315	\$ 6,861	\$ 9,592
Insurance ⁽²⁾	10,852	21,472	20,805
Office and overhead ⁽³⁾	13,612	29,796	11,068
Management ⁽⁴⁾	30,000	60,000	60,000
Travel	5,256	8,108	10,070
Total	\$ 66,035	\$126,237	\$111,135

(1) Includes annual and quarterly filing fees.

(2) Includes Directors and Officers liability insurance as well as benefit plan insurance.

(3) Includes rent and office supplies.

(4) Includes CEO and CFO compensation.

DESCRIPTION OF THE SECURITIES DISTRIBUTED

Common Shares

The authorized capital of the Company consists of an unlimited number of common shares. Each common share is equal to every other common share with respect to all rights and restrictions.

The Company had 29,878,993 common shares issued and outstanding as of December 31, 2017. Holders of common shares are entitled to one vote per share upon all matters on which they have the right to vote. The common shares do not have pre-emptive rights and are not subject to redemption or retraction provisions. The Company may, if authorized by the directors, purchase or otherwise acquire any of its common shares at a price and upon the terms determined by the directors. Holders of the common shares are entitled to receive such dividends as may be declared by the Board of Directors out of funds legally available therefor. In the event of dissolution or winding up of the affairs of the Company, holders of the common shares are entitled to share rateably in all assets of the Company remaining after payment of all amounts due to creditors.

The Company has 29,878,993 common shares issued and outstanding as of the date of this Prospectus. *See-Prior Sales.*

CONSOLIDATED CAPITALIZATION

There has been no change in the share capital of the Company since December 31, 2017. Issuances of the Company's share capital for the 12 months prior to the date of the Prospectus are fully reflected in the "**Prior Sales**" table below.

The following table sets forth the share and loan capital of the Company as at the dates shown below. The table should be read in conjunction with, and is qualified in its entirety by, the Company's audited financial statements as at and for the years ended December 31, 2017 and 2016.

	Authorized Capital	Outstanding at June 30, 2018	Outstanding at December 31, 2017	Outstanding at December 31, 2016
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		(1)		
Common Shares	Unlimited	29,878,993	29,878,993	24,571,878
Warrants		Nil	Nil	Nil
Options	2,987,899	1,390,000	1,390,000	890,000
1 st Mortgages		\$6,187,414	\$6,239,234	\$ 5,230,002
2 nd Mortgages		\$1,163,943	\$1,158,649	\$ 911,810
Promissory Notes		\$ 23,725	\$ 34,862	\$ 230,391
Other Debts		\$ 226,777	\$ 131,550	\$ 307,116

OPTIONS TO PURCHASE SECURITIES

The Board of Directors has adopted a stock option plan (the “**Stock Option Plan**”) under which options may be granted to Tempus’s directors, officers, employees and consultants.

There are 1,390,000 stock options issued by the Company under its incentive Stock Option Plan as of the date of this Prospectus. As of the date of this Prospectus there are 2,987,899 stock options authorized and available to be issued, representing 10% of the issued and outstanding shares of the Company, in accordance with the Company’s stock option plan as approved by the shareholders at the most recent shareholder meeting.

PRIOR SALES

The following table summarizes the issuances by the Company of Common Shares, and securities that are convertible or exchangeable into Common Shares, during the 12 months prior to the date of this Prospectus.

Date	Description	Price Per Share	Shares Issued	Proceeds
October 17, 2017	Stock options	\$0.15	N/A	N/A
October 31, 2017	Shares issued for debt	\$0.13	5,307,115	689,925

Trading Price and Volume

The Company’s common shares currently do not trade on any listed stock exchange. The Company has applied to be listed on the Canadian Securities Exchange.

ESCROWED SECURITIES AND SECURITIES SUBJECT TO CONTRACTUAL RESTRICTION ON TRANSFER

As of the date of this Prospectus, none of the Company’s securities are subject to contractual restrictions on transfer however, CSE policies provide that all securities issued to Related Persons (as defined by in the policies of the CSE) are required to be subject to an escrow agreement pursuant to National Policy 46-201 prior to Listing, and that the CSE may impose escrow arrangements that are in addition to those required by National Policy 46-201, or consider different proposals such as an “earnout” escrow, on a case-by-case basis.

Upon the listing of its shares on the CSE, an aggregate of 20,013,568 common shares will be held in escrow as required by CSE Policy 2 – Qualifications for Listing.

Such escrowed shares are subject to the release schedule set out in the form of escrow required by CSE pursuant to National Policy 46-201. Ten (10%) percent of the escrowed shares are to be released upon the date of listing on the CSE and an additional 15% are to be released every 6 months thereafter until all the escrowed shares have been released (36) months following the date of listing on the CSE.

The escrow agreement that will be entered into provides that the escrowed shares are held in escrow pursuant to its terms and the beneficial ownership thereof may not be sold, assigned, hypothecated, or transferred within escrow or otherwise dealt with in any manner without the prior written consent of the CSE. In the event of the bankruptcy of an escrow shareholder, provided the CSE does not object, the escrowed shares held by such escrow shareholder may be transferred to the trustees in the bankruptcy or such person legally entitled to the escrowed shares which shares will remain in escrow subject to the escrow agreement. In the event of the death of an escrow shareholder, provided the CSE does not object, the escrowed shares held by the escrow shareholder will be released from escrow.

Designation of Class	Number of securities to be held in escrow or that are subject to a contractual restriction on transfer upon listing of Company's shares on the CSE	Percentage of Class ⁽¹⁾
Common Shares	20,013,568	66.98%

(1) Based on 29,878,993 issued and outstanding Common Shares.

PRINCIPAL SECURITY HOLDERS

To the knowledge of management of the Company, no person or company is anticipated to own of record or beneficially, or exercise control or direction over, directly or indirectly, of more than 10% of any class of voting securities of Tempus, save and except as set out below.

	Shares beneficially held or over which shareholder has control or direction	Percentage ownership ⁽¹⁾
Mark M. Tanz	13,932,115	46.63%
Russell Tanz	5,688,503	19.04%
2023940 Ontario Incorporated ⁽²⁾	3,981,818	13.33%

(1) Based on 29,878,993 issued and outstanding Common Shares.

(2) Tempus has been advised that the corporate entity is owned 100% by Tracy Nejim.,

DIRECTORS AND EXECUTIVE OFFICERS

Name and Place of Residence	Present and Principal Occupation During the Past Five Years	Common Shares Beneficially Owned ^{(3) (4)}	Date of Appointment ⁽²⁾
Russell Tanz Toronto, ON	President and CEO of Tempus Capital Inc.	5,688,503 19.04% of Common Shares	Director and CEO since January 8, 2013
Brian Crawford ⁽¹⁾ Burlington, ON	President of Brant Capital Partners Inc.	102,950 .3% of Common Shares	Director and CFO since February 16, 2011
Christopher Dingle ⁽¹⁾	Corporate Finance, M&A and	133,333	Director since January

Toronto, ON	Business Advisory Consultant	.4% of Common Shares	18, 2013
Brian Roberts ⁽¹⁾ Toronto, ON	Entrepreneur and Investor	150,000 .5% of Common Shares	Director since May 28, 2015
Bernie Tanz Toronto, ON	President of All City Finance Inc.	6,667 .02% Of Common Shares	Director since May 28, 2015

Notes:

- (1) Member of the Audit Committee
- (1) The term of office of each Director of the Company will expire at the next annual general meeting of the shareholders of the Company.
- (2) The information as to shares beneficially owned or over which a director or officer exercises control or direction, not being within the knowledge of the Company, has been furnished by the respective directors and officers individually.
- (3) Percentages shown are based on 29,878,993 Common Shares issued and outstanding.

Management – Directors and Officers of the Company

Below is a brief description of each Director and member of management of the Company, including their names, ages, positions, and responsibilities with the Company, relevant educational background, principal occupations or employment during the five years preceding the date of this Prospectus and experience in the Company's industry. As of the date of this Prospectus and other than as set out below, the Company has not entered into any other management, consulting or employment agreements with any of its management team. Except as described below, none of the persons on the management team have entered into either a non-competition or non-disclosure agreement with the Company.

Russell Tanz (age 58)-Director, President and CEO

Russell Tanz has been the CEO of the company since January 2013. He has over thirty years experience in the real estate industry in Canada and the United States. Included in his experience are past positions as President of Revenue Properties Company Limited, a TSX listed company and a director of Pan Pacific Retail Properties Inc., a New York Stock Exchange listed company.

In his capacity as President and CEO, Mr. Tanz will devote approximately 65% of his time to the business and affairs of the Company. Mr. Tanz is an independent contractor and has not entered into a non-competition and non-disclosure agreement with Tempus.

Brian Crawford (age 72)-Director and CFO

Brian Crawford has been the CFO of the Company since incorporation. He has over thirty five years experience in finance and administration in the public and private markets having served as a director and senior officer of a number of TSXV and CSE listed companies. In addition, Mr. Crawford, who is a Chartered Professional Accountant, was previously a partner in BDO Canada and received his B.Com from the University of Toronto.

In his capacity as Chief Financial Officer, Mr. Crawford will devote approximately 10% of his time and such additional time to the business and affairs of the Company as may be necessary to discharge his duties. Mr. Crawford is an independent contractor and has not entered into a non-competition and non-disclosure agreement with Tempus.

Christopher Dingle (age 73)-Director

Christopher Dingle has over forty years experience in the real estate and financial services industries and has served as a director and senior officer of a number of TSX listed companies. Mr. Dingle, who graduated from Osgoode Hall Law School, was the CEO of the first REIT in Canada.

In his capacity as Director, Mr. Dingle will devote approximately 10% of his time and such additional time to the business and affairs of the Company as may be necessary to discharge his duties. Mr. Dingle is an independent contractor and has not entered into a non-competition and non-disclosure agreement with Tempus.

Brian Roberts (age 58)-Director

Brian Roberts has over twenty five years experience as an entrepreneur and investor having built and sold several private companies. Mr. Roberts received undergraduate degrees in science and business administration as well as an MBA and is currently involved as an investor and director of several public and private companies.

In his capacity as Director, Mr. Roberts will devote approximately 10% of his time and such additional time to the business and affairs of the Company as may be necessary to discharge his duties. Mr. Roberts is an independent contractor and has not entered into a non-competition and non-disclosure agreement with Tempus.

Bernie Tanz (age 61)-Director

Bernie Tanz has over thirty five years experience in the real estate industry with private and public companies. Mr. Tanz is CEO of All City Finance Inc., a real estate investment firm, and formerly held senior management positions with Revenue Properties Company Limited. Mr. Tanz is a graduate of the University of Southern California.

In his capacity as Director, Mr. Tanz will devote approximately 10% of his time and such additional time to the business and affairs of the Company as may be necessary to discharge his duties. Mr. Tanz is an independent contractor and has not entered into a non-competition and non-disclosure agreement with Tempus.

Aggregate Ownership of Securities

The directors and officers of the Company, as a group, directly or indirectly, beneficially own 6,081,453 common shares, representing approximately 20.35% of the issued and outstanding common shares of the Company on an undiluted basis.

Cease Trade Orders, Bankruptcies, Penalties or Sanctions

None of the directors, officers or other members of management of the Company has, within the past ten years, been a director, officer or promoter of any other issuer that, while that person was acting in that capacity:

- (a) was the subject of a cease trade or similar order that denied the issuer access to any statutory exemptions for a period of more than 30 consecutive days except for the following:

On July 3, 2014, Brian Crawford became a director and officer of Interactive Capital Partners Corporation ("ICPC") when such Corporation was already the subject of a cease trade order issued on May 8, 2012 as a result of its failure to meet its timely disclosure filing obligations. The cease trade order was revoked on April 4, 2016; and

- (b) was declared bankrupt or made a voluntary assignment in bankruptcy, made a proposal under any legislation relating to bankruptcy or insolvency or been subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold the assets of that person.

Penalties or Sanctions

No director or executive officer of the Company has, within the past ten years, been subject to any penalties or sanctions imposed by a court or by a securities regulator authority relating to securities legislation or has entered into a settlement agreement with a securities regulatory authority or has been subject to any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable investor making an investment decision.

Personal Bankruptcies

No current or proposed director of the Company has, within the past ten years, been declared bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or been subject to or instituted any proceedings, arrangement, or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold the assets of that individual.

Conflicts of Interest

Conflicts of interest may arise as a result of the directors and officers of the Company holding positions as directors or officers of other companies. Some of the directors and officers have been and will continue to be engaged in the identification and evaluation of assets and businesses, with a view to potential acquisition of interests in businesses and companies on their own behalf and behalf of other companies, and situations may arise where directors and officers will be in direct competition with the Company. Conflicts, if any, will be subject to the procedures and remedies of the OBCA.

EXECUTIVE COMPENSATION

Compensation Discussion and Analysis

The Board of Directors of the Company does not have a compensation committee at this time. Currently, the Board of Directors as a whole is responsible for determining all forms of compensation, including short and long-term incentive compensation in the form of bonuses and stock options, to be granted to the officers and the directors, and for reviewing the chief Executive Officer's recommendations respecting compensation of the other officers of the Company. In its review and determination of executive compensation, the Board of Directors strives to ensure such arrangements reflect the responsibilities and risks associated with each position. When determining the compensation of its officers, the Board of Directors considers: i) recruiting and retaining executives critical to the success of the Company and the enhancement of shareholder value; ii) providing fair and competitive compensation; iii) balancing the interests of management and the Company's shareholders; and iv) rewarding performance, both on an individual basis and with respect to operations in general.

Option based awards

The Company currently has in place a rolling 10% Stock Option Plan with 1,390,000 options currently outstanding under the Stock Option Plan. The Board of Directors is responsible for administering the Stock Option Plan.

The Company's intention is that the only equity-based compensation plan it will have in place is its Stock Option Plan, which allows it to grant options to directors, officers, employees and consultants, as additional compensation, and as an opportunity to participate in the success of the Company. The granting of such options is intended to align the interests of such persons with that of the Company's shareholders, and to enable the Company to attract and retain experienced and qualified individuals in those positions by permitting such individuals to directly participate in an increase in per share value created for the Company's shareholders.

The Stock Option Plan provides that the aggregate number of Common Shares that may be issued upon the exercise of options cannot exceed 10% of the number of Common Shares issued and outstanding from time to time. As a result, any increase in the issued and outstanding Common Shares will result in an increase in the number of Common Shares available for issuance under the Plan.

The number of Common Shares reserved for issue to any one person pursuant to the Stock Option Plan may not exceed 5% of the issued and outstanding Common Shares at the date of such grant, unless the Company has obtained approval by a majority of the votes cast by the shareholders eligible to vote at a shareholders' meeting, excluding votes attaching to Common Shares beneficially owned by insiders and their associates. The number of Common Shares issuable to (i) any one consultant, or (ii) parties providing investor relation services, in any 12-month period, cannot exceed 2% of the issued and outstanding Common Shares.

Options granted in future under the Stock Option Plan will have an exercise price of not less than the closing price of the Corporation's shares on the CSE on the day prior to the date of the grant.

Named Executive Officers

As defined under applicable securities legislation, the Company had two "Named Executive Officers" during the financial year ended December 31, 2017 as set out below:

Russell Tanz: President and Chief Executive Officer since January 8, 2013.

Brian Crawford: Chief Financial Officer since February 16, 2011.

Summary Compensation Table

The following table sets out certain information respecting the compensation paid to the CEO and CFO, for the periods indicated. As at December 31, 2016 no officers had a total compensation of more than \$150,000 per year. These individuals are referred to collectively as the "Named Executive Officers" or "NEOs." Amounts reported in the tables that follow are in CAD dollars and further details and explanations as may be required are provided in the footnotes on each page.

					Non Equity Incentive Plan Compensation (\$)			
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	Year ended Dec 31	Salary (\$) ⁽⁵⁾	Share Based Awards (\$) ⁽¹⁾	Option Based Awards (\$) ⁽²⁾	Annual Incentive Plans	Long Term Incentive Plans	Pension Value (\$) ⁽⁴⁾	All Other Compensati on (\$)	Total Compensation (\$)
Russell Tanz President and Chief Executive Officer	2017	\$30,000	Nil	Nil	Nil	Nil	Nil	\$99,909 ⁽⁶⁾	\$129,909
	2016	\$30,000	Nil	Nil	Nil	Nil	Nil	\$54,944 ⁽⁷⁾	\$84,944
Brian Crawford, Chief Financial Officer	2017	\$30,000	Nil	Nil	Nil	Nil	Nil	Nil	\$30,000
	2016	\$30,000	Nil	Nil	Nil	Nil	Nil	Nil	\$30,000

Notes:

- (1) The Corporation does not have a share-based awards plan.
- (2) The dollar compensation cost as calculated for accounting purposes, for stock option awards amount in this column represents those granted during the fiscal year.
- (3) The Corporation does not have a long-term incentive plan other than the Plan.
- (4) The Corporation does not have a pension plan.
- (5) Amounts were paid to the respective NEOs management companies.
- (6) Amount includes property management fees paid to Russell Tanz Management Inc. of \$39,265 and fees paid to Russell Tanz of \$15,679 for personal guarantee of mortgages.
- (7) Amount includes property management fees of \$43,152 and tenant renewal fee of \$22,500 paid to Russell Tanz Management Inc. and financing fees of \$18,000 and mortgage personal guarantee fees of \$16,257 paid to Russell Tanz.

Incentive Plan Awards

Other than in respect of the Stock Option Plan, the Company does not have a long term incentive plan, pursuant to which cash or non-cash compensation, intended to serve as an incentive for performance over a period greater than one financial year whereby performance is measured by reference to financial performance or the price of the Company's securities, was paid to the Named Executive Officers during the most recently completed financial year.

The following table sets out information concerning all the options outstanding as of the date of this Prospectus held by the current NEOs:

	OPTION BASED AWARDS			SHARE BASED AWARDS ⁽²⁾		
Name	Number of Securities Underlying Unexercised Options (#)	Option Exercise Prices (\$)	Option Expiration Date	Value of Unexercised in-the-money Options (\$) ⁽¹⁾	Number of Shares or Units of Shares that have not Vested (#)	Market or Payout Value of Share-based Awards that have not Vested (\$)
Russell Tanz	275,000	\$0.10	September 11, 2019	N/A	N/A	N/A
	100,000	\$0.15	October 17, 2022	N/A	N/A	N/A
Brian Crawford	225,000	\$0.10	September 11, 2019	N/A	N/A	N/A
	100,000	\$0.15	October 17, 2022	N/A	N/A	N/A

Notes:

(1) Value is calculated based upon the difference between the option exercise price and the Corporation's share price as at December 31, 2017 and 2016. Since the Corporation's shares are not listed there is no observable market price.

(2) The Corporation does not have a share-based awards plan.

Termination and Change of Control Benefits

The Company has written management agreements with the Named Executive Officers. The agreements with the NEOs provide for payment of a maximum of twenty four months compensation following or in connection with a change of control of the Company.

Pension Plan Benefits

The Company does not have any pension, retirement or deferred compensation plans, including defined contribution plans.

DIRECTOR COMPENSATION

The Company has no arrangements, standard or otherwise, pursuant to which directors are compensated by the Company for their services in their capacity as directors, or for committee participation, involvement in special assignments or for services as consultants or experts during the most recently completed financial year or subsequently, up to and including the date of this Prospectus. The directors are reimbursed for expenses incurred in carrying out their duties as directors. Subsequent to the most recently completed financial year, 300,000 stock options were granted to directors whom are not NEOs under the Company's Stock Option Plan and cash payments of \$1,500 to each of the directors whom are not NEOs.

Director Compensation Table

The following table provides information regarding compensation earned by the Directors whom are not NEOs for the years ended December 31, 2017 and 2016:

Name	Year Ended December 31	Fees Earned (\$)	Share-based awards (\$)	Option-based awards (\$)	Non-equity incentive plan compensation (\$)	Pension value (\$)	All other compensation (\$)	Total (\$)
Christopher Dingle	2017	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	2016	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Brian Roberts	2017	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	2016	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Bernie Tanz	2017	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	2016	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Incentive Plan Awards

The following table sets out information concerning all the options outstanding as of the date of this Prospectus held by the directors whom are not NEOs. The table includes a grant of 100,000 options on October 17, 2017 to each director who is not a NEO. The options vested on the date of grant.

Name ⁽³⁾	OPTION BASED AWARDS				SHARE BASED AWARDS ⁽²⁾		
	Number of Securities Underlying Unexercised Options (#)	Option Exercise Prices (\$)	Option Expiration Date	Value of Unexercised in-the-money Options (\$) ⁽¹⁾	Number of Shares or Units of Shares that have not Vested (#)	Market or Payout Value of Share-based Awards that have not Vested (\$)	Market or Payout Value of vested share-based awards not paid out or distributed
Christopher Dingle	75,000	\$0.10	September 11, 2019	Nil	Nil	N/A	N/A
	100,000	\$0.15	October 17, 2022	Nil	Nil	N/A	N/A
Brian Roberts	100,000	\$0.15	October 17, 2022	Nil	Nil	N/A	N/A
Bernie Tanz	100,000	\$0.15	October 17, 2022	Nil	Nil	N/A	N/A

Notes:

- (1) Value is calculated based upon the difference between the option exercise price and the Corporation's share price as at December 31, 2017 and 2016. Since the Corporation's shares are not listed there is no observable market price.
- (2) The Corporation does not have a share-based awards plan.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

As of the date of this Prospectus, no director, executive officer or employee of the Company or their respective associates or affiliates is indebted to the Company.

AUDIT COMMITTEE

Audit Committee Charter, Composition and Relevant Education and Experience

Tempus's Audit Committee is governed by its charter that is annexed as Schedule "A" to this Prospectus.

National Instrument 52-110 – Audit Committees ("NI 52-110") requires the Corporation, as a venture issuer, to disclose annually certain information concerning the constitution of its audit committee (the "Audit Committee") and its relationship with its independent auditor, as set forth in the following.

Composition of the Audit Committee

The following are the members of the Audit Committee of the Company:

Christopher Dingle	Independent ¹	Financially literate ¹
Brian Roberts	Independent ¹	Financially literate ¹
Brian Crawford	Not-Independent ¹	Financially literate ¹

Note: (1) As defined by NI 52-110

Relevant Education and Experience

For the purposes of NI 52-110, an individual is financially literate if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the issuer's financial statements. All members of the Audit Committee have experience reviewing financial statements and dealing with related accounting and auditing issues. The education and experience of each member of the Audit Committee relevant to the performance of his duties as a member of the Audit Committee can be found under the heading "Biographies

Audit Committee Oversight

At no time since the commencement of the Company's most recently completed financial year was a recommendation of the Audit Committee to nominate or compensate an external auditor not adopted by the Board.

Reliance on Certain Exemptions

At no time has the Company relied on the exemption in Section 2.4 of NI 52-110 (De Minimis Non-audit Services), or an exemption from NI 52-110, in whole or in part, granted under Part 8 of NI 52-110.

Exemption for Venture Issuers

The Company is a "venture issuer" as defined in NI 52-110 and is relying on Part 5 (Reporting Obligations) of NI 52-110.

Pre-Approval Policies and Procedures

The Audit Committee has authority to engage and communicate with advisors and professionals for non-audit services.

External Auditors Service Fees

The fees billed by the Company's external auditor in the last two fiscal years are set out in the table below.

Description	2017	2016
Audit Fees ⁽¹⁾	\$32,000	\$30,000
Audit-Related Fees ⁽²⁾	Nil	Nil
Tax Fees ⁽³⁾	Nil	Nil
Other Fees ⁽⁴⁾	Nil	Nil

Notes:

- (1) Audit fees consist of fees for the audit of our annual financial statements or services that are normally provided in connection with statutory and regulatory filings or engagements.
- (2) Audit-related fees are fees for assurance and related services related to the performance of the audit or review of the annual financial statements that are not reported under "Audit Fees". These include due diligence for business acquisitions, audit and accounting consultations regarding business acquisitions, and other attest services not required by statute.
- (3) Tax fees, tax planning, tax advice and various taxation matters.
- (4) All other fees include the aggregate fees billed for products and services provided by Tempus's external auditor, other than "Audit fees", "Audit-related fees" and "Tax fees" above.

CORPORATE GOVERNANCE

National Policy 58-201 – Corporate Governance Guidelines ("NP 58-201") establishes corporate governance guidelines which apply to all public companies. The Company has reviewed its own corporate governance practices in light of these guidelines. National Instrument 58-101 – Disclosure of Corporate Governance Practices ("NI 58-101") mandates disclosure of corporate governance practices which disclosure is set out below.

Board of Directors

The Board of Directors consists of five persons, three of whom the Company believes to be independent based upon the tests for independence set forth in NI 52-110 – *Audit Committees*: Christopher Dingle, Brian Roberts and Bernie Tanz. Russell Tanz and Brian Crawford are not independent directors as they also serve as officers of the Company.

NP 58-201 suggests that the board of directors of reporting issuers should be constituted with a majority of individuals who qualify as "independent" directors. An "independent" director is a director who has no direct or indirect material relationship with the relevant company. A material relationship is a relationship that could, in the view of the board of directors, reasonably interfere with the exercise of a director's independent judgment. In addition, the independent judgment of the board in carrying out its responsibilities is the responsibility of all directors.

The Board of Directors facilitates independent supervision of Management through meetings of the Board and through frequent informal discussions among independent members of the Board and Management. In addition, the Board has access to the Company's external auditors, legal counsel and to any of the Company's officers.

The board of directors have a stewardship responsibility to supervise the management of and oversee the conduct of the business of the relevant company, provide leadership and direction to management, evaluate management, set policies appropriate for the business of the company and approve corporate strategies and goals.

The day-to-day management of the business and affairs of the Company is delegated by the Board to the senior officers of the Corporation. The Board will give direction and guidance through the President and CEO to Management and will keep Management informed of its evaluation of the senior officers in achieving and complying with goals and policies established by the Board.

The Board recommends nominees to the shareholders for election as directors, and immediately following each annual general meeting appoints an Audit Committee.

The Board exercises its independent supervision over Management by its policies that (a) periodic meetings of the Board be held to obtain an update on significant corporate activities and plans; and (b) all material transactions of the Company are subject to prior approval of the Board. To facilitate open and candid discussion among its independent directors, such directors are encouraged to communicate with each other directly to discuss ongoing issues pertaining to the Company.

Participation of Directors in Other Reporting Issuers

The following directors of the Corporation are also currently directors, officers or promoters of other reporting issuers:

Director	Name of Reporting Issuer	Exchange
Brian Crawford	GTA Resources and Mining Inc.	TSXV
	CBLT Inc.	TSXV
	Falcon Gold Corp.	TSCV
	Getchell Gold Corp.	CSE
	Colibri Resource Corporation	TSXV
	Searchlight Resources Inc..	TSXV
	Interactive Capital Partners Corporation	TSXV
		Not listed
Christopher Dingle	Lorne Park Capital Partners Inc.	TSXV

Orientation and Continuing Education

While the Company does not have formal orientation and training programs, orientation of new members of the Board is conducted by informal meetings with members of the Board, briefings by Management, and the provision of copies of or access to the Company's documents.

The Company has not adopted formal policies respecting continuing education for Board members. Board members are encouraged to communicate with management, legal counsel, auditors and consultants, to keep themselves current with industry trends and developments and changes in legislation with management's assistance, and to attend related industry seminars and visit the Company's operations. Board members have full access to the Company's records.

Ethical Business Conduct

The Board has found that the fiduciary duties placed on individual directors by governing corporate legislation and the common law, and the restrictions placed by the OBCA on an individual director's

participation in decisions of the board in which the director has an interest, have helped to ensure that the Board of Directors operates independently of Management and in the best interests of the Company.

Under corporate legislation, a director is required to act honestly and in good faith with a view to the best interests of a company and exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. In addition, if a director of a company also serves as a director or officer of another company engaged in similar business activities to the first company, that director must comply with the conflict of interest provisions of the OBCA, as well as the relevant securities regulatory instruments, in order to ensure that directors exercise independent judgment in considering transactions and agreements in respect of which a director or officer has a material interest. Any interested director would be required to declare the nature and extent of his interest and would not be entitled to vote at meetings of directors that evoke such a conflict.

Nomination of Directors

The Company does not have a stand-alone nomination committee. The full Board has responsibility for identifying potential Board candidates. The Board assesses potential Board candidates to fill perceived needs on the Board for required skills, expertise, independence and other factors. Members of the Board and representatives of the industry are consulted for possible candidates.

Compensation

The Board conducts reviews with regard to directors' and officers' compensation at least once a year. For information regarding the steps taken to determine compensation for the directors and the executive officers, see "Executive Compensation" herein.

Other Board Committees

The Board of Directors has no other committees other than the Audit Committee.

Assessments

The Board monitors the adequacy of information given to directors, communication between the Board and management and the strategic direction and processes of the Board and committees. On an ongoing annual basis, the Board assesses the performance of the Board as a whole, each of the individual directors and each committee of the Board in order to satisfy itself that each is functioning effectively.

PLAN OF DISTRIBUTION

This is a non-offering prospectus. No securities are offered pursuant to this Prospectus. The Company is a reporting issuer in Ontario, Alberta and British Columbia.

The Company has applied to list its Shares on the CSE. Listing will be subject to the Company fulfilling all listing requirements of the CSE.

RISK FACTORS

Real Property Ownership and Tenant Risks

Tempus owns three real properties and is expected in the future to acquire interests in other real property. All real property investments are subject to elements of risk. Currently all of Tempus's real properties are located in southwestern Ontario. As a result, Tempus is impacted by factors specifically affecting the real

estate markets in Ontario and the Ontario economy generally. These factors may differ from those affecting other regions of Canada. If conditions in Ontario were to decline relative to conditions in other regions, this could more adversely impact Tempus's revenues and results of operations. The value of real property and any improvements thereto depends on the credit and financial stability of tenants, and upon the vacancy rates of the properties. Cash flow will be adversely affected if a significant number of tenants are unable to meet their obligations under their leases or if a significant amount of available space in the properties owned by Tempus becomes vacant and are not able to be leased on economically favourable lease terms. The real properties owned by Tempus generate income through rent payments made by tenants. Upon the expiry of any lease, there can be no assurance that the lease will be renewed or the tenant replaced. The terms of any subsequent lease may be less favourable to Tempus than the existing lease. In the event of default by a tenant, delays or limitations in enforcing rights as lessor may be experienced and substantial costs in protecting Tempus's investment may be incurred. Furthermore, at any time, a tenant of any of the properties in which Tempus has an interest may seek the protection of bankruptcy, insolvency or similar laws that could result in the disclaimer and termination of such tenant's lease, any of which events could have an adverse effect on Tempus's financial condition and results of operations. The ability to rent unleased space in the properties owned by Tempus will be affected by many factors, including general economic conditions, local real estate markets, changing demographics, supply and demand for leased premises, competition from other available premises and various other factors, many of which are beyond Tempus's control.

Fixed Costs

The failure to rent unleased space on a timely basis or at all would likely have an adverse effect on the Company's financial condition and results of operation. Certain significant expenditures, including property taxes, maintenance costs, mortgage payments, insurance costs and related charges must be made throughout the period of ownership of real property regardless of whether a property is producing any income. If Tempus is unable to meet mortgage payments on any property, losses could be sustained as a result of the mortgagee's exercise of its rights of foreclosure or sale. Costs may also be incurred in making improvements or repairs to property required by a new tenant and income may be lost as a result of any prolonged delay in attracting suitable tenants to the vacant space.

Liquidity Risk

Real property investments tend to be relatively illiquid, with the degree of liquidity generally fluctuating in relation to demand for and the perceived desirability of such investments. Such illiquidity may limit Tempus's ability to vary its portfolio promptly in response to changing economic or investment conditions. If Tempus were to be required to liquidate its real property investments quickly, there is a risk the proceeds realized by Tempus from such sale might be significantly less than the aggregate carrying value of its properties which could have an adverse effect on Tempus's financial condition and results of operation.

Competition

The real estate business is competitive. Numerous other developers, managers and owners of commercial and residential properties will compete with Tempus in seeking tenants. Some of the properties located in the same markets as Tempus's properties are newer and better located than Tempus's properties. Some property owners with properties located in the same markets as Tempus's properties may be better capitalized and may be stronger financially and hence better able to withstand an economic downturn. The existence of developers, managers and owners in such markets and competition for Tempus's tenants could have a negative effect on Tempus's ability to lease space in its properties in such markets and on the rents charged or concessions granted, which could have an adverse effect on Tempus's financial condition and results of operations.

Competition for acquisitions of real properties can be intense and some competitors may have the ability or inclination to acquire properties at a higher price or on terms less favourable than those that Tempus

may be prepared to accept. An increase in the availability of investment funds, an increase in interest in real property investments or a decrease in interest rates may tend to increase competition for real property investments, thereby increasing purchase prices and reducing the yield on them.

Acquisitions

Tempus's business plan includes growth through identifying suitable acquisition opportunities, pursuing such opportunities, consummating acquisitions and effectively operating and leasing such properties. If Tempus is unable to manage its growth effectively, it could adversely impact Tempus's financial condition and results of operations. There can be no assurance as to the pace of growth through property acquisitions or that Tempus will be able to acquire assets on an accretive basis. Acquisitions may be subject to unknown, unexpected or undisclosed liabilities which could have a material adverse impact on the operations and financial results of Tempus. Representations and warranties given by third parties to Tempus may not adequately protect against these liabilities and any recourse against third parties may be limited by the financial capacity of such third parties. Moreover, acquired properties may not meet expectations of operational or financial performance due to unexpected costs associated with developing an acquired property, as well as the general investment risks inherent in any real estate investment.

Access to Capital

The real estate industry is highly capital intensive. Tempus will require access to capital to maintain its properties, as well as to fund its growth strategy and significant capital expenditures from time to time. There can be no assurances that Tempus will otherwise have access to sufficient capital or access to capital on terms favourable to Tempus for future property acquisitions, financing or refinancing of properties, funding operating expenses or other purposes. Failure by Tempus to access required capital could adversely impact Tempus's financial condition and results of operations.

Financing Risks

Tempus currently has in place mortgages of approximately \$7.4 million. There can be no assurance that Tempus will continue to generate sufficient cash flow from operations to meet required interest and principal payments on its outstanding debt. If Tempus is unable to meet interest or principal payments, it could be required to seek renegotiation of such payments or obtain additional equity, debt or other financing. The failure of Tempus to make or renegotiate interest or principal payments or obtain additional equity, debt or other financing could adversely impact Tempus's financial condition and results of operations. Tempus will be subject to the risks associated with debt financing, including the risk that the mortgages and other facilities secured by Tempus's properties will not be able to be refinanced or that the terms of such refinancing will not be as favourable as the terms of existing indebtedness, which may reduce cash flows. In order to minimize this risk, Tempus will attempt to diversify the term structure of its debt so that in no one year a disproportionate amount of its debt matures.

Environmental Matters

Environmental legislation and regulations have become increasingly important in recent years. As an owner of interests in real property in Canada, Tempus will be subject to various Canadian federal, provincial and municipal laws relating to environmental matters. Such laws provide that Tempus could be, or become, liable for environmental harm, damage or costs, including with respect to the release of hazardous, toxic or other regulated substances into the environment, and the removal or other remediation of hazardous, toxic or other regulated substances that may be present at or under its properties. Further, liability may be incurred by Tempus with respect to the release of such substances from Tempus's properties to properties owned by third parties, including properties adjacent to Tempus's

properties. The discovery of any such pollution on the sites and/or in the buildings, particularly in connection with the lease or sale of properties or borrowing using the real estate as security, could trigger claims for rent reductions or termination of leases for cause, for damages and other breach of warranty claims against us. The remediation of any pollution and the related additional measures Tempus would have to undertake could have a materially adverse affect on Tempus and could involve considerable additional costs that Tempus may have to bear. Tempus will also be exposed to the risk that recourse against the polluter or the previous owners of the properties might not be possible, for example, because they cannot be identified, no longer exist or have become insolvent. Moreover, the existence or even the mere suspicion of the existence of ground contamination, hazardous materials or other residual pollution can materially adversely affect Tempus's ability to sell such property, realize the full value of such property or borrow using such property as collateral security, and could potentially result in claims against Tempus by public or private parties by way of civil action.

Tempus's operating policy is to obtain a Phase I environmental site assessment, conducted by an independent and experienced environmental consultant, prior to acquiring a property and to have Phase II environmental site assessment work completed where recommended in a Phase I environmental site assessment. Although such environmental site assessments would provide Tempus with some level of assurance about the condition of property, Tempus may become subject to liability for undetected contamination or other environmental conditions at its properties against which Tempus cannot insure, or against which Tempus may elect not to insure, which could negatively impact Tempus's financial condition and results of operations.

Although Tempus is not aware of any material non-compliance with environmental laws at any of the properties and is not aware of any pending or threatened investigations or actions by environmental regulatory authorities in connection with any of the Initial Properties, there is no assurance that this will continue to be the case.

Tempus will implement policies and procedures to assess, manage and monitor environmental conditions at its properties to minimize exposure to liability. Tempus will not be covered by environmental liability insurance, since insurance premium costs associated with insuring against environmental risks (including liability for pollution) or other hazards resulting from the nature of Tempus's business are considered by management to be disproportionate to the assessed risk. The lack of environmental insurance coverage could have an adverse impact on Tempus's future cash flows, earnings, results of operations and financial condition.

Tempus will make the necessary capital and operating expenditures to comply with environmental laws and address any material environmental issues and such costs relating to environmental matters may have a material adverse effect on Tempus's business, financial condition or results of operation. However, environmental laws can change and Tempus may become subject to even more stringent environmental laws in the future, with increased enforcement of laws by the government. Compliance with more stringent environmental laws, which may be more rigorously enforced, the identification of currently unknown environmental issues or an increase in the costs required to address a currently known condition may have an adverse effect on Tempus's financial condition and results of operation.

General Insured and Uninsured Risks

The business carried on by Tempus entails an inherent risk of liability. Tempus expects that from time to time it may be subject to lawsuits as a result of the nature of its business. Tempus will carry comprehensive general liability, property, boiler and machinery, fire, flood, extended coverage, rental loss insurance and other similar coverages with customary policy specifications, limits and deductibles. Tempus will have insurance for earthquake risks, subject to certain policy limits and deductibles, and will continue to carry such insurance if it is economical to do so. There can be no assurance, however, that claims in excess of the insurance coverage or claims not covered by the insurance coverage will not arise or that the

liability coverage will continue to be available on acceptable terms. A successful claim against Tempus not covered by, or in excess of, Tempus's insurance could have a material adverse effect on Tempus's business, operating results and financial condition. Claims against Tempus, regardless of their merit or eventual outcome, also may have a material adverse effect on its ability to attract tenants or expand its business and will require management to devote time to matters unrelated to the operation of the business.

Reliance on Key Personnel

The management and governance of Tempus depends on the services of certain key personnel, including its officers and directors. The loss of the services of any key personnel could have an adverse effect on Tempus and adversely impact Tempus's financial condition and results of operations.

Occupancy by Tenants

Although certain, but not all, leases contain a provision requiring tenants to maintain continuous occupancy of leased premises, there can be no assurance that such tenants will continue to occupy such premises. Certain tenants have a right to terminate their leases upon payment of a penalty but others are not required to pay any penalty associated with an early termination. There can be no assurance that tenants will continue their activities and continue occupancy of the premises. Any cessation of occupancy by tenants may have an adverse effect on Tempus and could adversely impact Tempus's financial condition and results of operations.

Future Occupancy Rates and Revenues in Excess of Historical Occupancy Rates and Revenues

Historical occupancy rates and revenues are not necessarily an accurate prediction of the future occupancy rates for Tempus's properties or revenues to be derived therefrom. There can be no assurance that, upon the expiry or termination of the leases currently in effect, the average occupancy rates and revenues will be the same as, or higher than, historical occupancy rates and revenues.

Lease Renewals and Rental Increases

Expiries of leases for Tempus's properties, including those of significant tenants, will occur from time to time over the short and long-term. No assurance can be provided that Tempus will be able to renew any or all of the leases upon their expiration or that rental rate increases will occur or be achieved upon any such renewals. The failure to renew leases or achieve rental rate increases may adversely impact Tempus's financial condition and results of operations.

Potential Conflicts of Interest

Certain directors or officers of the Company are also directors, officers, shareholders and/or promoters of other reporting and non-reporting companies. Such associations may give rise to conflicts of interest from time to time. The directors and officers of the Company are required by law to act honestly and in good faith with a view to the best interests of the Company and to disclose any interest which they may have in any project or opportunity of the Company. If a conflict of interest arises at a meeting of the Board of Directors, any director in a conflict will disclose his interest and abstain from voting on such matter. Conflicts of interest, if any, will be subject to, and will be resolved in accordance with, the procedures and remedies under the OBCA.

PROMOTORS

Russell Tanz is a promoter of the Company within the meaning of applicable securities laws as he controls 19.04% of the outstanding Common Shares.

No promoter of the Company has, within 10 years prior to the date of this Prospectus, been a director, chief executive officer, or chief financial officer of any person or company, that was subject to an order that was issued while the promoter was acting in such capacity, or was subject to an order that was issued after the promoter ceased to act in such capacity and which resulted from an event that occurred while the promoter was acting in such capacity.

No promoter of the Company is, as at the date of this Prospectus, or has been within the 10 years prior to the date of this Prospectus, a director or executive officer of any person or company that, while the promoter was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets.

No promoter of the Company has, within the 10 years prior to the date of this Prospectus, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the promoter.

LEGAL PROCEEDINGS AND REGULATORY ACTIONS

There are no known contemplated legal proceedings or regulatory actions to which Tempus is or was a party to, or that any of its property is or was the subject of, to the date of this Prospectus.

There have been no penalties or sanctions imposed against Tempus by a court relating to securities legislation and other than disclosed above, no penalties or sanctions imposed against Tempus by a securities regulatory authority within the three years immediately preceding the date of the Prospectus.

INTEREST OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

The Corporation

No Principal of the Corporation or Associate or Affiliate of a Principal of the Corporation has or has had any material interest, direct or indirect, in any transaction within the three years before the date of this Prospectus that has materially affected or is reasonably expected to materially affect the Corporation.

AUDITORS, TRANSFER AGENT AND REGISTRAR

Auditors

Tempus's auditor is Grant Thornton LLP, 11th Floor, 200 King Street West, Toronto, Ontario M5H 3T4

Transfer Agent and Registrar

The transfer agent and registrar for Tempus's common shares is TSX Trust Company, 301-100 Adelaide Street West, Toronto, Ontario M5H 4H1.

MATERIAL CONTRACTS

The Company has not entered into any contracts material to investors in the Common Shares since incorporation, other than:

1. the Tempus Option Plan (see “Options to Purchase Securities”);
2. the Transfer Agent Agreement;
3. the property management agreements with Russell Tanz Management Inc.; and
4. the purchase agreements for each of the three properties owned by Tempus.

The Tempus Option Plan

The Tempus Option Plan was approved by shareholders April 1, 2013. The Plan provides that the board of directors of Tempus may grant up to 10% of the outstanding common shares to directors, officers, employees and consultants of the Company. Under the Plan, the number of Common Shares reserved for any one person may not exceed 5% of the outstanding common shares. The board of directors determines the price per common share and the number of common shares that may be allotted to each director, officer, employee and consultant and all other terms and conditions of the options,

Options may be exercisable for up to five years from the date of grant at the discretion of the board of directors. Options under the Plan are non-assignable. Options must be exercised within 90 days of termination of employment or cessation of position with the Corporation, although if the cessation of office, directorship, consulting arrangement or employment was by reason of death or disability, the option must be exercised within one year, subject to the expiry date

The Transfer Agent Agreement

The Transfer Agent Agreement was entered into on March 26, 2015 between Tempus and TSX Trust (formerly Equity Financial Trust Company).

The Transfer Agreement stipulates that TSX Trust will maintain Tempus’s share register and record of transfers and unused share certificates as well as future share certificates issued.

Property Management Agreement for 425 Caradoc Street South, Strathroy, Ontario

The Property Management Agreement between a subsidiary of Tempus acting as bare trustee and Russell Tanz Management Inc. (“RTMI”) was signed December 17, 2013. The Agreement is for an initial term of five years and provides that RTMI is to provide:

- Leasing and tenant coordination services;
- Collect rents as applicable;
- Ensure proper operation and maintenance of the property;
- Direct and supervise operation and maintenance of heating, ventilation, and air-conditioning equipment;
- Assist Tempus in securing financing for the property; and
- Negotiate contracts with various trades as required.

Pursuant to the terms of the Agreement, RTMI will be paid a property management fee of 4% of Gross Rental Income as well as \$1.50 per sq. ft. for new or renewal rentable area. In addition RTMI will be paid a 5% supervisory fee for all hard costs incurred by Tempus.

Property Management Agreement for 605-607 Richmond Street, London, Ontario

The Property Management Agreement between a subsidiary of Tempus acting as bare trustee and Russell Tanz Management Inc. ("RTMI") was signed December 5, 2014. The Agreement is for an initial term of five years and provides that RTMI is to provide:

- Leasing and tenant coordination services;
- Collect rents as applicable;
- Ensure proper operation and maintenance of the property;
- Direct and supervise operation and maintenance of heating, ventilation, and air-conditioning equipment;
- Assist Tempus in securing financing for the property; and
- Negotiate contracts with various trades as required.

Pursuant to the terms of the Agreement, RTMI will be paid a property management fee of 4% of Gross Rental Income as well as \$1.50 per sq. ft. for new or renewal rentable area. In addition RTMI will be paid a 5% supervisory fee for all hard costs incurred by Tempus.

Property Management Agreement for 723 Richmond Street and 214 Piccadilly Street, London, Ontario

The Property Management Agreement between a subsidiary of Tempus acting as bare trustee and Russell Tanz Management Inc. ("RTMI") was signed September 12, 2017. The Agreement is for an initial term of five years and provides that RTMI is to provide:

- Leasing and tenant coordination services;
- Collect rents as applicable;
- Ensure proper operation and maintenance of the property;
- Direct and supervise operation and maintenance of heating, ventilation, and air-conditioning equipment;
- Assist Tempus in securing financing for the property; and
- Negotiate contracts with various trades as required.

Pursuant to the terms of the Agreement, RTMI will be paid a property management fee of 4% of Gross Rental Income or \$1,250 per month whichever is greater. In addition, \$1.50 per sq. ft. for new or renewal rentable area for commercial leases and \$300 per residential lease. In addition, RTMI will be paid a 5% supervisory fee for all hard costs incurred by Tempus and a 1.5% financing fee for arranging financing for Tempus.

Purchase Agreement for 425 Caradoc Street South, Strathroy, Ontario

The property was purchased in December 2013 for a purchase price of \$5,450,000 with consideration including a vendor take-back loan in the amount of \$450,000.

Purchase Agreement for 605-607 Richmond Street, London, Ontario

The property was purchased in December 2014 for a purchase price of \$2,163,250 for an 95% interest. Consideration included 3,918,818 common shares of Tempus plus cash.

On March 16, 2016, the reaming 15% of the property was acquired for a purchase price of \$395,000. Consideration for the purchase included cash of \$295,000 and a non-interest-bearing promissory note payable over thirty six months.

Purchase Agreement for 723 Richmond Street and 214 Piccadilly Street, London, Ontario

The property was purchased in June 2017 for a purchase price of \$1,585,000. Consideration was cash.

EXPERTS

No person or company whose profession or business gives authority to a report, valuation, statement or opinion made by such person or company and who is named in this Prospectus as having prepared or certified a part of this Prospectus, or a report, valuation, statement or opinion described in this Prospectus, has received or shall receive a direct or indirect interest in any securities or other property of the Company or any associate or affiliate of the Company.

Grant Thornton LLP, the Company's auditor, has confirmed that it is independent of Tempus within the meaning of the Rules of Professional Conduct of Chartered Professional Accountants of Ontario.

Certain legal matters in connection with this Prospectus will be passed upon by Keslassy Freedman Gelfand LLP. As at the date hereof, the partners and associates of Keslassy Freedman Gelfand LLP, as a group, beneficially own, directly or indirectly, none of the outstanding securities of the Company.

OTHER MATERIAL FACTS

There are no other material facts about the Company which are not disclosed in this Prospectus.

RIGHTS OF WITHDRAWAL AND RESCISSION

Securities legislation in certain of the provinces of Canada including Ontario, British Columbia and Alberta, provides purchasers with the right to withdraw from an agreement to purchase securities. This right may be exercised within two business days after receipt or deemed receipt of a prospectus and any amendment. In several of the provinces, the securities legislation further provides a purchaser with remedies for rescission or, in some jurisdictions, revisions of the price or damages if the prospectus and any amendment contains a misrepresentation or is not delivered to the purchaser, provided that the remedies for rescission, revisions of the price or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of these rights or consult with a legal adviser.

FINANCIAL STATEMENTS

The following Tempus financial statements and management's discussion and analysis are enclosed as Schedules B to this Prospectus:

- Audited Consolidated Financial Statements for the year ended December 31, 2017 and 2016;
- Management's Discussion and Analysis for the year ended December 31, 2017 and 2016;
- Interim unaudited consolidated financial statements for the three months ended March 31, 2018;
- Management's discussion and analysis for the three months ended March 31, 2018.

SCHEDULE A
AUDIT COMMITTEE CHARTER
TEMPUS CAPITAL INC.
Charter
Audit Committee of the Board of Directors

August 10, 2011

Mandate

A. Role and Objective

The Audit Committee (the “**Committee**”) is a committee of the Board of Directors (the “**Board**”) of Tempus Capital Inc. (the “**Corporation**”) established for the purpose of overseeing the accounting and financial reporting process of the Corporation and external audits of the consolidated financial statements of the Corporation. In connection therewith, the Committee assists the Board in fulfilling its oversight responsibilities in relation to the Corporation’s internal accounting standards and practices, financial information, accounting systems and procedures, financial reporting and statements and the nature and scope of the annual external audit. The Committee also recommends for Board approval, the Corporation’s audited annual consolidated financial statements and other mandatory financial disclosure.

The Corporation’s external auditor is accountable to the Board and the Committee as representatives of the shareholders of the Corporation. The Committee shall be directly responsible for overseeing the relationship of the external auditor. The Committee shall have such access to the external auditor as it considers necessary or desirable in order to perform its duties and responsibilities. The external auditor shall report directly to the Committee.

The objectives of the Committee are to:

1. Be satisfied with the credibility and integrity of financial reports;
2. Support the Board in meeting its oversight responsibilities in respect of the preparation and disclosure of financial reporting, including the consolidated financial statements of the Corporation;
3. Facilitate communication between the Board and the external auditor and to receive all reports of the external auditor directly from the external auditor;
4. Be satisfied with the external auditor’s independence and objectivity; and
5. Strengthen the role of independent directors by facilitating in-depth discussions between members of the Committee, management and the Corporation’s external auditor.

B. Composition

1. The Committee shall comprise at least three directors, the majority of whom shall be independent directors. Each independent Committee member shall satisfy the independence, financial literacy and experience requirements of applicable securities laws, rules or guidelines, any applicable stock exchange requirements or guidelines and any other applicable regulatory rules. Determinations as to whether a particular director satisfies the requirements for membership on the Committee shall be made by the Board.
2. Members of the Committee shall be appointed by the Board. Each member shall serve until his/her successor is appointed, unless he/she shall resign or be removed by the Board or he/she shall otherwise cease to be a director of the Corporation. The Board shall fill any vacancy if the membership of the Committee is less than three directors.
3. The Chair of the Committee may be designated by the Board or, if it does not do so, the members of the Committee may elect a Chair by vote of a majority of the full Committee membership. The Committee Chair shall satisfy independence (as described above B.I), financial literacy and experience requirements.
4. The Committee shall have access to such officers and employees of the Corporation and to such information respecting the Corporation as it considers to be necessary or advisable in order to perform its duties and responsibilities. The Committee shall have the authority to engage and compensate an outside adviser.

C. Meetings

1. The Committee shall meet at least four times annually at such times and at such locations as the Chair of the Committee shall determine. Any two members of the Committee may also request a meeting of the Committee.
2. The quorum for meetings shall be a majority of the members of the Committee, present in person or by telephone or by other telecommunication device that permits all persons participating in the meeting to hear each other.
3. The Chair shall, in consultation with management, establish the agenda for the meetings and instruct management to ensure that properly prepared agenda materials are circulated to the Committee with sufficient time for study prior to the meeting.
4. Every question at a Committee meeting shall be decided by a majority of the votes cast.
5. Each of the Chief Executive Officer and Chief Financial Officer of the Corporation shall be available to advise the Committee, shall receive notice of all meetings of the Committee and may attend meetings at the invitation of the Chair of the Committee. The Chair of the Committee shall hold *in camera* sessions of the Committee, without management present, at every meeting.
6. A Committee member, or any other person selected by the Committee, shall be appointed at each meeting to act as secretary for the purpose of recording the minutes of each meeting.
7. The Committee shall provide the Board with a summary of all meetings together with a copy of the minutes from such meetings. Where minutes have not yet been prepared, the Chair shall provide the Board with oral reports on the activities of the Committee. All information reviewed and discussed by the Committee at any meeting shall be retained and made available for examination by the Board upon request to the Chair.

8. The Committee shall meet periodically with the external auditor (in connection with the preparation of the annual financial statements and otherwise as the Committee may determine), part or all of each such meeting to be in the absence of management.

D. Responsibilities

The Committee is established to assist the Board in fulfilling its oversight responsibilities with respect to the accounting and financial reporting processes of the Corporation and external audits of the Corporation's consolidated financial statements. In that regard, the Committee shall:

1. Satisfy itself on behalf of the Board with respect to the Corporation's internal control systems including identifying, monitoring and mitigating business risks as well as compliance with legal, ethical and regulatory requirements. The Committee shall also review with management, the external auditor and, if necessary, legal counsel, any litigation, claim or other contingency (including tax assessments) that could have a material effect on the financial position or operating results of the Corporation (on a consolidated basis), and the manner in which these matters may be, or have been, disclosed in the financial statements;
2. Review with management and the external auditor the annual consolidated financial statements of the Corporation, the reports of the external auditor thereon and related financial reporting, including Management's Discussion and Analysis and earnings press releases (collectively, "**Annual Financial Disclosure**") prior to their submission to the Board for approval. This process should include, but not be limited to:
 - (a) reviewing changes in accounting principles, or in their application, which may have a material impact on the current or future year's financial statements;
 - (b) reviewing significant accruals, reserves or other estimates;
 - (c) reviewing accounting treatment of unusual or non-recurring transactions;
 - (d) reviewing disclosure requirements for commitments and contingencies;
 - (e) reviewing financial statements and all items raised by the external auditor, whether or not included in the financial statements; and
 - (f) reviewing unresolved differences between the Corporation and the external auditor.

Following such review, the Committee shall recommend to the Board for approval all Annual Financial Disclosure;

3. Review with management all interim consolidated financial statements of the Corporation and related financial reporting including Management's Discussion and Analysis and earnings press releases (collectively "**Quarterly Financial Disclosure**") and approve all Quarterly Financial Disclosure;
4. Be satisfied that adequate procedures are in place for the review of the Corporation's public disclosure of financial information extracted or derived from the Corporation's financial statements, other than Annual Financial Disclosure or Quarterly Financial Disclosure, and shall periodically assess the adequacy of those procedures;

5. Review with management and recommend to the Board for approval, any financial statements of the Corporation which have not previously been approved by the Board and which are to be included in a prospectus or other disclosure document of the Corporation;
6. Review with management and recommend to the Board for approval, the Corporation's Annual Information Form (if any);
7. With respect to the external auditor:
 - (a) receive all reports of the external auditor directly from the external auditor;
 - (b) discuss with external auditor:
 - (i) critical accounting policies;
 - (ii) alternative treatments of financial information within GAAP discussed with management (including the ramifications thereof and the treatment preferred by the external auditor); and
 - (iii) other material, written communication between management and the external auditor;
 - (c) consider and make a recommendation to the Board as to the appointment or reappointment of the external auditor, being satisfied that such auditor is a participant in good standing pursuant to applicable securities laws;
 - (d) review the terms of engagement of the external auditor, including the appropriateness and reasonableness of the auditor's fees and make a recommendation to the Board as to the compensation of the external auditor;
 - (e) when there is to be a replacement of the external auditor, review with management the reasons for such replacement and the information to be included in any required notice to securities regulators and recommend to the Board for approval the replacement of the external auditor along with the content of any such notice;
 - (f) oversee the work of the external auditor in performing its audit or review services and oversee the resolution of any disagreements between management and the external auditor;
 - (g) review and discuss with the external auditor all significant relationships that the external auditor and its affiliates have with the Corporation and its affiliates in order to determine the external auditor's independence, including, without limitation:
 - (i) requesting, receiving and reviewing, on a periodic basis, written or oral information from the external auditor delineating all relationships that may reasonably be thought to bear on the independence of the external auditor with respect to the Corporation;
 - (ii) discussing with the external auditor any disclosed relationships or services that the external auditor believes may affect the objectivity and the independence of the external auditor; and
 - (iii) recommending that the Board take appropriate action in response to the external auditor's information to satisfy itself of the external auditor's independence;

- (h) as may be required by applicable securities laws, rules and guidelines, either:
 - (i) pre-approve all non-audit services to be provided by the external auditor to the Corporation (and its subsidiaries, if any), or, in the case of *de minimus* non-audit services, approve such non-audit services prior to the completion of the audit; or
 - (ii) adopt specific policies and procedures for the engagement of the external auditor for the purposes of the provision of non-audit services;
 - (i) review and approve the hiring policies of the Corporation regarding partners, employees and former partners and employees of the present and former external auditor of the Corporation;
- 8. (a) establish procedures for:
 - (i) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters; and
 - (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters; and
- (b) review with external auditor its assessment of the internal controls of the Corporation, its written reports containing recommendations for improvement, and the Corporation's response and follow-up to any identified weaknesses;
- 9. with respect to risk management, be satisfied that the Corporation has implemented appropriate systems of internal control over financial reporting (and review senior management's assessment thereof) to ensure compliance with any applicable legal and regulatory requirements;
- 10. review annually with management and the external auditor and report to the Board on insurable risks and insurance coverage; and
- 11. engage independent counsel and other advisors as it determines necessary to carry out its duties and set and pay the compensation for any such advisors.

SCHEDULE B

CONSOLIDATED FINANCIAL STATEMENTS AND MD&A

CERTIFICATE OF THE COMPANY

Dated: October 29, 2018

This amended and restated prospectus constitutes full, true and plain disclosure of all material facts relating to the securities previously issued by the issuer as required by the securities legislation of Ontario, Alberta, and British Columbia.

(signed) Russell Tanz
President & Chief Executive Officer

(signed) Brian Crawford
Chief Financial Officer

On behalf of the Board of Directors

(signed) Christopher Dingle
Director

(signed) Brian Roberts
Director

(signed) Russell Tanz
Director

(signed) Brian Crawford
Director

(signed) Bernie Tanz
Director

CERTIFICATE OF PROMOTERS

Dated: October 29, 2018

This amended and restated prospectus constitutes full, true and plain disclosure of all material facts relating to the securities previously issued by the issuer as required by the securities legislation of Ontario, Alberta, and British Columbia.

On behalf of the Promoters

(signed) Russell Tanz
Promoter