A COPY OF THIS PRELIMINARY PROSPECTUS HAS BEEN FILED WITH THE SECURITIES REGULATORY AUTHORITIES IN EACH OF THE PROVINCES OF BRITISH COLUMBIA, ALBERTA, AND ONTARIO AND WITH THE TSX VENTURE EXCHANGE INC. BUT HAS NOT YET BECOME FINAL FOR THE PURPOSE OF THE SALE OF SECURITIES. INFORMATION CONTAINED IN THIS PRELIMINARY PROSPECTUS MAY NOT BE COMPLETE AND MAY HAVE TO BE AMENDED. THE SECURITIES MAY NOT BE SOLD UNTIL A RECEIPT FOR THE PROSPECTUS IS OBTAINED FROM THE SECURITIES REGULATORY AUTHORITIES.

This prospectus constitutes a public offering of the securities only in those jurisdictions where they may be lawfully offered for sale and, in such jurisdictions, only by persons permitted to sell such securities. No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

PRELIMINARY PROSPECTUS

SHOOTING STAR ACQUISITION CORP.

(a capital pool company)

Initial Public Offering **December 19, 2018**

OFFERING: $250,000
2,500,000 Common Shares

PRICE: $0.10 per Common Share

Shooting Star Acquisition Corp. (the "**Corporation**") hereby offers for distribution through its agent, PI Financial Corp. (the "**Agent**") on a commercially reasonable efforts agency basis, 2,500,000 common shares in the share capital of the Corporation (the "**Common Shares**") for gross proceeds of $250,000 (the "**Offering**"). The purpose of this Offering is to provide the Corporation with funds with which to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction, as hereafter defined. Any proposed Qualifying Transaction must be approved by the TSX Venture Exchange Inc. (the "**Exchange**") and, in the case of a Non-Arm's Length Qualifying Transaction, as hereafter defined, must also receive Majority of the Minority Approval, as hereafter defined, in accordance with Exchange Policy 2.4 - *Capital Pool Companies* (the "**CPC Policy**"). The Corporation is a Capital Pool Company ("**CPC**"). It has not commenced commercial operations and has no assets other than a minimum amount of cash. Except as specifically contemplated in the CPC Policy, until the Completion of the Qualifying Transaction, as hereafter defined, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a proposed Qualifying Transaction. See "*Business of the Corporation*" and "*Use of Proceeds*".

	Common Shares	Price to Public	Agent's Commission(1)	Net Proceeds to the Corporation(2)
Per Common Share	1	$0.10	$0.01	$0.09
Total Offering	2,500,000	$250,000	$25,000	$225,000

Notes:

(1) A cash commission of 10% of the gross proceeds of the Offering will be paid to the Agent. The Agent has also been paid a corporate finance fee of $10,000 plus GST. The Corporation is responsible to pay all of the Agent's costs and expenses of the Offering, including reasonable costs and expenses of the Agent including the Agent's legal fees, expenses and other costs it incurs, plus disbursements and taxes. The Corporation has paid a $10,000 retainer to the Agent, which will be applied toward such costs and expenses. In addition, the Agent will be granted Agent's Options (as hereafter defined). The Agent's Options entitle the Agent to purchase 250,000 Common Shares at a price of $0.10 per Common Share and they are exercisable for a period of 24 months from the Listing Date (as hereafter defined). The Agent's Options are qualified for distribution under this prospectus. See "Plan of Distribution - Agency Agreement and Agent's Compensation".

(2) Before deducting the costs of this issue estimated at $100,000 for the Offering, which includes legal and audit fees and other expenses of the Corporation, the corporate finance fee, the costs and expenses payable to the Agent, and the filing fees and the listing fee payable to the Exchange. See "Use of Proceeds".

This Offering is made on a "commercially reasonable efforts" agency basis by the Agent in the Provinces of British Columbia, Alberta, and Ontario and is subject to the completion of a minimum subscription of 2,500,000 Common Shares for gross proceeds to the Corporation of $250,000. The offering price of the Common Shares was determined by negotiation between the Corporation and the Agent. All funds received from subscriptions for Common Shares will be held by the Agent pursuant to the terms of the Agency Agreement (as hereafter defined). If the Offering is not completed within 90 days of the issuance of a receipt for the final prospectus or such other time as may be consented to by the regulatory authorities and the Agent and persons or companies who subscribed within that period, all subscription monies will be returned to subscribers without interest or deduction, unless the subscribers have otherwise instructed the Agent.

Pursuant to the agency agreement dated **, 20** between the Corporation and the Agent (the "**Agency Agreement**"), the Agent will be granted non-transferable compensation options (the "**Agent's Options**") to purchase 250,000 Common Shares at a price of $0.10 per Common Share, which may be exercised for a period of 24 months from the Listing Date (as defined herein). The Agent's Options are qualified for distribution under this prospectus. See "*Plan of Distribution* - *Agency Agreement and Agent's Compensation*".

In addition to the Offering, the Corporation will enter into subscription agreements on or prior to the closing of the Offering pursuant to which subscribers, which may include certain of the officers and directors of the Corporation, will agree to purchase, on a private placement basis, an aggregate of 3,000,000 Common Shares at a price of $0.10 per Common Share for gross proceeds of $300,000 concurrent with the closing of the Offering (the "**Private Placement**"). Closing of the Offering is not conditional upon the closing of the Private Placement.

No commission will be paid with respect to the Private Placement. No other fees will be paid to the Agent in connection with the Private Placement. The terms and conditions of the Private Placement will be set out in the subscription agreements.

The anticipated proceeds from the Offering and the Private Placement (before payment of the expenses of the Offering and the Private Placement, and the Agent's Commission) will be $550,000.

The Corporation has applied to list its Common Shares on the Exchange. Listing is subject to the Corporation fulfilling all the requirements of the Exchange.

Market for Securities

Other than the initial distribution of the Common Shares pursuant to this prospectus, the grant of the Agent's Options and the grant of the Directors' and Officers' Options (as hereafter defined), trading in all securities of the Corporation is prohibited during the period between the date a receipt for the preliminary prospectus is issued by the securities commission that is designated the principal regulator of the Corporation pursuant to Multilateral Instrument 11-102 ("**MI 11-102**") and National Policy 11-202 ("**NP 11-202**") and the Listing Date except, subject to prior acceptance of the Exchange, where appropriate registration and prospectus exemptions are available under securities legislation or where the applicable securities regulatory authorities grants a discretionary order. See "*Plan of Distribution*".

Summary of Risk Factors

Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Corporation's business and its present stage of development. The Corporation was only recently incorporated and has no active business or assets other than cash. The Corporation does not have a history of earnings, nor has it paid any dividends and will not generate earnings or pay dividends until at least after the Completion of the Qualifying Transaction (as hereafter defined). **The Offering is only suitable to investors who are prepared to rely entirely on the directors and management of the Corporation and can afford to risk the loss of their entire investment.** The directors and officers of the Corporation will only devote only part of their time and attention to the affairs of the Corporation and there are potential conflicts of interest to which some of the directors and officers of the Corporation will be subject in connection with the operations of the Corporation. There can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell the Common Shares. Until completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Corporation has only limited funds with which to identify and evaluate possible Qualifying Transactions and there can be no assurance that the Corporation will be able to identify or complete a suitable Qualifying Transaction.

The Qualifying Transaction may involve the acquisition of a business or assets located outside of Canada. It may therefore be difficult or impossible to effect service or notice to commence legal proceedings upon any directors, officers and experts outside of Canada and it may not be possible to enforce against such persons or companies' judgments obtained in Canadian courts predicated upon the civil liability provisions applicable to securities laws in Canada. Adverse tax consequences may arise if the Corporation does not list the Common Shares on the Exchange prior to the Closing in the manner contemplated under "*Eligibility for Investment*". See "*Business of the Corporation*", "*Directors, Officers and Promoters* **-** *Conflicts of Interest*", "*Capitalization*", "*Dilution*" and "*Risk Factors*".

There is currently no market through which these securities may be sold and the purchaser may not be able to dispose of them on a timely basis. Investment in the Common Shares offered by this prospectus is highly speculative due to the nature of the Corporation's business and its present stage of development. This Offering is suitable only to those investors who are prepared to risk the loss of their entire investment. See "Risk Factors".

The Agent hereby conditionally offers these Common Shares on a "commercially reasonable efforts" basis, if, as and when subscriptions are accepted by the Corporation, subject to prior sale, in accordance with the terms and conditions of the Agency Agreement referred to under "*Plan of Distribution*" and subject to the approval of certain legal matters by Segev LLP, on behalf of the Corporation, and by Miller Thomson LLP, on behalf of the Agent.

Pursuant to the CPC Policy, no purchaser of Common Shares is permitted to directly or indirectly purchase more than 2% of the total Common Shares offered under this prospectus, or 50,000 Common Shares ($5,000). In addition, the maximum number of Common Shares that may directly or indirectly be purchased by that purchaser, together with any Associates or Affiliates of that purchaser, is 4% of the total number of Common Shares offered under this prospectus, or 100,000 Common Shares ($10,000). Subscriptions will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. It is expected that share certificates evidencing the Common Shares in definitive form will be available for delivery at Closing unless the Agent elects for delivery in electronic book entry form through CDS Clearing and Depository Services Inc. ("**CDS**") or its nominee. If delivered in book entry form, purchasers of Common Shares will receive only a customer confirmation from the registered dealer that is a CDS participant and from or through which the Shares were purchased.

PI Financial Corp.
Suite 1900, 666 Burrard Street
Vancouver, BC, V6C 3N1
Telephone: 604-664-2900 Fax: 604-664-2613

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GLOSSARY

"**Affiliate**" means a Company that is affiliated with another Company as described below:

A Company is an "Affiliate" of another Company if:

(a) one of them is the subsidiary of the other, or
(b) each of them is controlled by the same Person.

A Company is "controlled" by a Person if:

(a) voting securities of the Company are held, other than by way of security only, by or for the benefit of that Person, and
(b) the voting securities, if voted, entitle the Person to elect a majority of the directors of the Company.

A Person beneficially owns securities that are beneficially owned by:

(a) a Company controlled by that Person, or
(b) an Affiliate of that Person or an Affiliate of any Company controlled by that Person.

"**Agency Agreement**" means the agency agreement dated ●, 2018 between the Corporation and the Agent.

"**Agent**" means PI Financial Corp. at its office in Vancouver, British Columbia.

"**Agent's Options**" means the non-transferable compensation options to be granted by the Corporation to the Agent entitling the Agent to purchase 250,000 Common Shares at a price of $0.10 per Common Share for a period of 24 months from the Listing Date.

"**Aggregate Pro Group**" means all Persons who are members of any Pro Group whether or not the Member is involved in a contractual relationship with the Issuer to provide financing sponsorship and other advisory services.

"**Agreement in Principle**" means any enforceable agreement or any other agreement or similar commitment which identifies the fundamental terms upon which the parties agree or intend to agree which:

(a) identifies assets or a business to be acquired which would reasonably appear to constitute Significant Assets and the acquisition of which would reasonably appear to constitute a Qualifying Transaction;
(b) identifies the parties to the Qualifying Transaction;
(c) identifies the consideration to be paid for the Significant Assets or otherwise identifies the means by which the consideration will be determined; and
(d) identifies the conditions to any further formal agreements to complete the transaction; and

in respect of which there are no material conditions to Closing (other than receipt of shareholder approval and Exchange acceptance), the satisfaction of which is dependent upon third parties and beyond the reasonable control of the Non-Arm's Length Parties to the CPC or the Non-Arm's Length Parties to the Qualifying Transaction.

"**Associate**" when used to indicate a relationship with a Person or Company, means:

(a) an Issuer of which the Person beneficially owns or controls, directly or indirectly, voting securities entitling him to more than 10% of the voting rights attached to all outstanding voting securities of the Issuer;

(b) any partner of the Person;

(c) any trust or estate in which the Person has a substantial beneficial interest or in respect of which the Person serves as trustee or in a similar capacity; and

(d) in the case of an individual, a relative of that Person, including:

  (i) that Person's spouse or child, or

  (ii) any relative of that Person or of his spouse who has the same residence as that Person; but

(e) where the Exchange determines that two Persons shall, or shall not, be deemed to be associates with respect to a Member firm, Member corporation or holding company of a Member corporation, then such determination shall be determinative of their relationships in the application of Rule D with respect to that Member firm, Member corporation or holding company.

"**Closing**" means the completion of the Offering.

"**Common Shares**" means the common shares in the share capital of the Corporation.

"**Company**" unless specifically indicated otherwise, means a corporation, incorporated association or organization, body corporate, partnership, trust, association or other entity other than an individual.

"**Completion of the Qualifying Transaction**" means the date the Final Exchange Bulletin is issued by the Exchange.

"**Control Person**" means any Person or Company that holds or is one of a combination of Persons or Companies that holds a sufficient number of any of the securities of an Issuer so as to affect materially the control of that Issuer, or that holds more than 20% of the outstanding voting securities of an Issuer except where there is evidence showing that the holder of those securities does not materially affect the control of the Issuer.

"**Corporation**" means Shooting Star Acquisition Corp., a company incorporated under the *Business Corporations Act* (British Columbia) and having its registered office in Vancouver, British Columbia.

"**CPC**" means a company:

(a) that has filed and obtained a receipt for a preliminary CPC prospectus from one or more of the securities regulatory authorities in compliance with the CPC Policy; and

(b) in regard to which the Final Exchange Bulletin has not yet been issued.

"**CPC Policy**" means Policy 2.4 - Capital Pool Companies of the Exchange.

"**Directors' and Officers' Options**" means options to be granted at Closing to directors and officers of the Corporation, which options entitle the holders to purchase an aggregate of 750,000 Common Shares at a price of $0.10. These options may be exercised for a period of 5 years from the listing date.

"**Escrow Agreement**" means the escrow agreement dated December 7, 2018 among the Corporation, the Trustee and certain shareholders of the Corporation.

"**Exchange**" means the TSX Venture Exchange Inc.

“**Final Exchange Bulletin**” means the Exchange bulletin issued following closing of the Qualifying Transaction and the submission of all required documentation and that evidences the final Exchange acceptance of the Qualifying Transaction.

“**Initial Listing Requirements**” means the minimum financial, distribution and other standards that must be met by applicants seeking a listing on a particular tier of the Exchange.

“**Initial public offering**” or “**IPO**” means a transaction that involves an Issuer issuing securities from its treasury pursuant to its first prospectus.

“**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.

“**Issuer**” means a Company and its subsidiaries which have any of its securities listed for trading on the Exchange and, as the context requires, any applicant Company seeking a listing of its securities on the Exchange.

“**Listing Date**” means the day that the Corporation’s Common Shares are listed on the Exchange.

“**Majority of the Minority Approval**” means the approval of a Non-Arm’s Length Qualifying Transaction by the majority of the votes cast by shareholders, other than:

(a) Non-Arm’s Length Parties to the CPC;
(b) Non-Arm’s Length Parties to the Qualifying Transaction; and
(c) in the case of a Related Party Transaction:
    (i) if the CPC holds its own shares, the CPC, and
    (ii) a Person acting jointly or in concert with a Person referred to in paragraph (a) or (b) in respect of the transaction;

at a properly constituted meeting of the common shareholders of the CPC.

“**Member**” means a Person who has executed the Members’ Agreement, as amended from time to time, and is accepted as and becomes a member of the Exchange under the Exchange requirements.

“**Members’ Agreement**” means the members’ agreement among the Exchange and each Person who, from time to time, is accepted as and becomes a member of the Exchange under the Exchange requirements.

“**Non-Arm’s Length Party**” means in relation to a Company, a Promoter, officer, director, other Insider or Control Person of that Company (including an Issuer) and any Associates or Affiliates of any of such Persons. In relation to an individual, means any Associate of the individual or any Company of which the individual is a Promoter, officer, director, Insider or Control Person.

“**Non-Arm’s Length Parties to the Qualifying Transaction**” means the Vendor(s), any Target Company(ies) and includes, in relation to Significant Assets or Target Company(ies), the Non Arm’s Length Parties of the Vendor(s), the Non Arm’s Length Parties of any Target Company(ies) and all other parties to or associated with the Qualifying Transaction and Associates or Affiliates of all such other parties.

“**Non-Arm’s Length Qualifying Transaction**” means a proposed Qualifying Transaction where the same party or parties or their respective Associates or Affiliates are Control Persons in both the CPC and in relation to the Significant Assets which are the subject of the proposed Qualifying Transaction.

“**Offering**” means the offering of Common Shares in accordance with the terms of this prospectus.

“**Person**” means a Company or individual.

“**Principal**” means:

(a) a Person or Company who acted as a Promoter of the Issuer within two years or their respective Associates or Affiliates, before the IPO prospectus or Final Exchange Bulletin;
(b) a director or senior officer of the Issuer or any of its material operating subsidiaries at the time of the IPO prospectus or Final Exchange Bulletin;
(c) a “20% holder” – a Person that holds securities carrying more than 20% of the voting rights attached to the Issuer’s outstanding securities immediately before and immediately after the Issuer’s IPO or immediately after the Final Exchange Bulletin for non-IPO transactions;
(d) a “10% holder” – a Person that:
  (i) holds securities carrying more than 10% of the voting rights attached to the Issuer’s outstanding securities immediately before and immediately after the Issuer’s IPO or immediately after the Final Exchange Bulletin for non-IPO transactions; and
  (ii) has elected or appointed, or has the right to elect or appoint, one or more directors or senior officers of the Issuer or any of its material operating subsidiaries.

In calculating these percentages, include securities that may be issued to the holder under outstanding convertible securities in both the holder’s securities and the total securities outstanding.

A company, trust, partnership or other entity more than 50% held by one or more Principals will be treated as a Principal. (In calculating this percentage, include securities of the entity that may be issued to the Principals under outstanding convertible securities in both the Principals’ securities of the entity and the total securities of the entity outstanding.) Any securities of the issuer that this entity holds will be subject to escrow requirements.

A Principal’s spouse and their relatives that live at the same address as the Principal will also be treated as Principals and any securities of the Corporation they hold will be subject to escrow requirements.

“Private Placement” means the subscription agreements that the Corporation will enter into on or prior to the Closing of the Offering pursuant to which subscribers, which may include certain of the officers and directors of the Corporation, will agree to purchase, on a private placement basis, up to an aggregate of 3,000,000 Common Shares of the Corporation at a price of $0.10 per Common Share for gross proceeds of up to $300,000 concurrent with the closing of the Offering

“**Pro Group**” means:

(a) Subject to subparagraphs (b), (c) and (d) “Pro Group” shall include, either individually or as a group:
  (i) the Member;
  (ii) employees of the Member;
  (iii) partners, officers and directors of the Member;
  (iv) Affiliates of the Member; and
  (v) Associates of any parties referred to in subparagraphs (i) through (iv).

(b) The Exchange may, in its discretion, include a Person or party in the Pro Group for the purposes of a particular calculation where the Exchange determines that the Person is not acting at arm's length to the Member;

(c) The Exchange may, in its discretion, exclude a Person from the Pro Group for the purposes of a particular calculation where the Exchange determines that the Person is acting at arm's length of the Member;

(d) The Member may deem a Person who would otherwise be included in the Pro Group pursuant to subparagraph (a) to be excluded from the Pro Group where the Member determines that:

   (i) the Person is an affiliate or associate of the Member acting at arm's length of the Member;

   (ii) the associate or affiliate has a separate corporate and reporting structure;

   (iii) there are sufficient controls on information flowing between the Member and the associate or affiliate; and

   (iv) the Member maintains a list of such excluded Persons.

"**Promoter**" has the meaning specified in applicable securities laws.

"**Qualifying Transaction**" means a transaction where a CPC acquires Significant Assets, other than cash, by way of purchase, amalgamation, merger or arrangement with another company or by other means.

"**Related Party Transaction**" has the meaning ascribed to that term under Exchange Policy 5.9 incorporating by reference Multilateral Instrument 61-101 – *Protection of Minority Security Holders in Special Transactions* and includes a related party transaction that is determined by the Exchange, to be a Related Party Transaction. The Exchange may deem a transaction to be a Related Party Transaction where the transaction involves Non-Arm's Length Parties, or other circumstances exist which may compromise the independence of the Issuer with respect to the transaction.

"**Resulting Issuer**" means the Issuer that was formerly a CPC that exists upon issuance of the Final Exchange Bulletin.

"**SEDAR**" means System for Electronic Document Analysis and Retrieval.

"**Seed Shares**" means securities issued before an Issuer's IPO, or by a private Target Company before a reverse take-over bid, change of business or Qualifying Transaction, regardless of whether the securities are subject to resale restrictions or are free trading.

"**Significant Assets**" means one or more assets or businesses which, when purchased, optioned or otherwise acquired by the CPC, together with any other concurrent transactions, would result in the CPC meeting the Initial Listing Requirements.

"**Sponsor**" means a Member that meets the criteria specified in the Exchange Policy 2.2 **-** Sponsorship and Sponsorship Requirements, which has an agreement with an Issuer to undertake the functions of sponsorship as required by that policy and various other Exchange policies.

"**Sponsor Report**" means the report to be provided to the Exchange by the Sponsor.

"**Target Company**" means a company to be acquired by the CPC as its Significant Asset pursuant to a Qualifying Transaction.

"**Trustee**" means Odyssey Trust Company, a trust corporation having an office in Vancouver, British Columbia.

"**Vendors**" means one or all of the beneficial owners of the Significant Assets (other than a Target Company(ies)).

PROSPECTUS SUMMARY

The following is a summary of the principal features of this distribution and should be read together with the more detailed information and financial data and statements contained elsewhere in this prospectus.

The Corporation:	Shooting Star Acquisition Corp.
Business of the Corporation:	The Corporation is a CPC. The principal business of the Corporation will be the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Corporation has not commenced commercial operations and has no assets other than a minimum amount of cash. The Corporation has commenced the process of identifying potential acquisitions. To date, the Corporation has not yet identified a company or assets for a potential Qualifying Transaction. Furthermore, the Corporation has not entered into an Agreement in Principle. See "*Business of the Corporation - Proposed Operations until Completion of a Qualifying Transaction*".
Offering:	2,500,000 Common Shares are being offered and qualified under this prospectus at a price of $0.10 per Common Share. In addition, the Corporation will grant to the Agent the Agent's Options to purchase 250,000 Common Shares at a price of $0.10 per Common Share under the Offering. The Corporation also intends to grant up to 750,000 Directors' and Officers' Options exercisable at a price of $0.10 per share for five years from the date the Corporation's shares are listed for trading on a Canadian stock exchange. The Agent's Options may be exercised for a period of 24 months from the Listing Date. The Agent's Options and the Directors' and Officers' Options are qualified for distribution under this prospectus. See "*Plan of Distribution*" and "*Options to Purchase Securities*".
Private Placement	In addition to the Offering, the Corporation will enter into subscription agreements on or prior to the Closing of the Offering pursuant to which subscribers, which may include certain of the officers and directors of the Corporation, will agree to purchase, on a private placement basis, up to an aggregate of 3,000,000 Common Shares of the Corporation at a price of $0.10 per Common Share for gross proceeds of up to $300,000 concurrent with the closing of the Offering. Closing of the Offering is not conditional upon the closing of the Private Placement. No commission will be paid with respect to the Private Placement. No other fee will be paid to the Agent in connection with the Private Placement. The terms and conditions of the Private Placement will be set out in the subscription agreements.
Use of Proceeds:	The net proceeds to the Corporation from the Offering and prior sales of Common Shares, after the deduction of the Agent's cash commission, but before the deduction of the expenses of the Offering, the Agent's corporate finance fee and the expenses of the Agent will be $327,000. The net proceeds of the Private Placement, if it is fully subscribed will be $300,000. The net proceeds of this Offering and the Private Placement, together with the proceeds from the sale of the Common Shares of the Corporation prior to the Offering in the amount of $102,000 totalling $627,000 will be used to provide the Corporation with the minimum funds with which to identify and evaluate assets or businesses for acquisition with a view to completing a Qualifying Transaction. The Corporation may not have sufficient funds to secure such businesses

	or assets once identified and evaluated and additional funds may be required. Until Completion of the Qualifying Transaction and except as otherwise provided in the CPC Policy, a maximum of the lesser of (i) 30% of the gross proceeds realized and (ii) $210,000 may be used for purposes other than evaluating businesses or assets. See "*Use of Proceeds*," "*Business of the Corporation*" and "*Risk Factors*". On Closing of the Offering, the directors plan to grant up to 750,000 Directors' and Officers' Options, in accordance with the terms of the Company's Stock Option Plan. See "*Options to Purchase Securities*".
Directors and **Management:**	• Geoff Balderson (President, Chief Executive Officer, Chief Financial Officer, Secretary, and Director) • Eric Warren (Director) • Greg Smith (Director) See "*Directors, Officers and Promoters*".
Escrow Securities:	All of the currently issued and outstanding 2,040,000 Common Shares of the Corporation issued at $0.05 per share will be deposited in escrow pursuant to the terms of the Escrow Agreement and will be released from escrow in stages over a period of up to three years after the date of the Final Exchange Bulletin. See "Escrowed Securities".
Risk Factors:	Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Corporation's business and its present stage of development. The Corporation was only recently incorporated and has no active business or assets other than cash. The Corporation does not have a history of earnings, nor has it paid any dividends and will not generate earnings or pay dividends until at least after the Completion of the Qualifying Transaction. **The Offering is only suitable to investors who are prepared to rely entirely on the directors and management of the Corporation and can afford to risk the loss of their entire investment.** The directors and officers of the Corporation will only devote only part of their time and attention to the affairs of the Corporation and there are potential conflicts of interest to which some of the directors and officers of the Corporation will be subject in connection with the operations of the Corporation. There can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell the Common Shares. Until completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Corporation has only limited funds with which to identify and evaluate possible Qualifying Transactions and there can be no assurance that the Corporation will be able to identify or complete a suitable Qualifying Transaction. The Qualifying Transaction may involve the acquisition of a business or assets located outside of Canada. It may therefore be difficult or impossible to effect service or notice to commence legal proceedings upon any directors, officers and experts outside of Canada and it may not be possible to enforce against such persons or companies' judgments obtained in Canadian courts predicated upon the civil liability provisions applicable to securities laws in Canada. Adverse tax consequences may arise if the

	Corporation does not list the Common Shares on the Exchange prior to the Closing in the manner contemplated under "*Eligibility for Investment*". See "*Business of the Corporation*", "*Directors, Officers and Promoters - Conflicts of Interest*", "*Capitalization*", "*Dilution*" and "*Risk Factors*". Upon completion of this Offering and assuming the Private Placement is fully subscribed the purchasers will suffer an immediate dilution (based on the gross proceeds from this and prior share issuances without deduction of selling and related expenses) of $0.0135 or 13.5% per Common Share based on the gross proceeds of the Offering, before deduction of selling commissions or related expenses of the Offering. See "Dilution".

THE CORPORATION

The Corporation was incorporated on September 21, 2018, by Certificate of Incorporation issued pursuant to the provisions of the *Business Corporations Act* (British Columbia) under the name "Shooting Star Acquisition Corp."

The registered and records office and the head office of the Corporation is located at #1000, 409 Granville Street, Vancouver, BC V6C 1T2.

BUSINESS OF THE CORPORATION

Preliminary Expenses

As at September 30, 2018, the Corporation had accrued liabilities and accounts payable for auditing and legal fees in the amount of $3,000 and $683 due to a related party. Since that date and to the date hereof, the Corporation has incurred additional expenses of approximately $14,500 ($10,000 for the Corporate Finance Fee, $1,500 for corporate secretarial and $3,000 for rent). A portion of the Offering proceeds will be utilized to satisfy the obligations of the Corporation related to the Offering, including the expenses of its auditor and legal fees, the fees of the Exchange, the Agent's commission, corporate finance fee and expenses and the fees of the securities regulatory authorities. See "Use of Proceeds".

Proposed Operations until Completion of a Qualifying Transaction

The Corporation proposes to identify and evaluate businesses and assets with a view to completing a Qualifying Transaction. Any proposed Qualifying Transaction must be accepted by the Exchange and in the case of a Non-Arm's Length Qualifying Transaction is also subject to Majority of the Minority Approval in accordance with the CPC Policy. The Corporation has not conducted commercial operations other than to enter into discussions for the purpose of identifying potential acquisitions or interests. The Corporation currently intends to primarily pursue a Qualifying Transaction in the technology or industrial sector but there is no assurance that either of these will, in fact, be the business sectors of a proposed Qualifying Transaction or of the Resulting Issuer following the Completion of the Qualifying Transaction.

Until Completion of a Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a potential Qualifying Transaction. With the consent of the Exchange, this may include the raising of additional funds in order to finance an acquisition. Except as described under "Use of Proceeds - Private Placements for Cash" and "Use of Proceeds - Restrictions on Use of Proceeds", the funds raised pursuant to this Offering and any subsequent financing will be utilized only for the identification and evaluation of potential Qualifying Transactions and not for any deposit, loan or direct investment in a potential acquisition.

Although the Corporation has commenced the process of identifying potential acquisitions with a view to completing the Qualifying Transaction, the Corporation has not yet entered into an Agreement in Principle.

Method of Financing

The Corporation may use cash, bank financing, the issuance of treasury shares, public debt or equity financing or a combination of these for the purpose of financing its proposed Qualifying Transaction. **A Qualifying Transaction financed by the issue of treasury shares could result in a change in the control of the Corporation and may cause the shareholders' interest in the Corporation to be further diluted.**

Criteria for a Qualifying Transaction

The Corporation will consider acquisitions of assets or businesses operated or located both inside and outside of Canada, as permitted by the CPC Policy. All potential acquisitions will be screened initially by management of the Corporation to determine their economic viability. Approval of acquisitions will be made by the board of directors. The board of directors will examine proposed acquisitions having regard to sound business fundamentals and utilizing their expertise and experience. The board of directors of the Corporation must approve any proposed Qualifying Transaction. In exercising their powers and discharging their duties in relation to a proposed Qualifying Transaction, the directors will act honestly and in good faith having regard to the best interests of the Corporation and will exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

Filings and Shareholder Approval of the Qualifying Transaction

Upon the Corporation reaching an Agreement in Principle, the Corporation must issue a comprehensive news release, at which time the Exchange generally will halt trading in the Corporation's Common Shares until the filing requirements of the Exchange have been satisfied as set forth under "Business of the Corporation - Trading Halts, Suspensions and Delisting". Within 75 days after issuance of such news release, the Corporation is required to submit for review to the Exchange either an information circular that complies with applicable corporate and securities laws or a filing statement that complies with Exchange requirements. An information circular must be submitted where there is a Non-Arm's Length Qualifying Transaction. A filing statement must be submitted where the Qualifying Transaction is not a Non-Arm's Length Qualifying Transaction. The information circular or filing statement, as applicable, must contain prospectus level disclosure of the Target Company and the Corporation, assuming completion of the Qualifying Transaction, and be prepared in accordance with the CPC Policy and Form 3B1 or Form 3B2, as the case may be, of the Exchange. Upon acceptance by the Exchange, the Corporation must then either:

(a) file the filing statement on SEDAR at least seven business days prior to closing of the Qualifying Transaction, and issue a news release which discloses the scheduled closing date for the Qualifying Transaction as well as the fact that the filing statement is available on SEDAR; or

(b) mail the information circular and related proxy material to its shareholders in order to obtain the Majority of the Minority Approval of the Qualifying Transaction or other requisite approval, at a meeting of shareholders.

Unless waived by the Exchange, the Corporation will also be required to retain a Sponsor, who must be a Member of the Exchange, and who will be required to submit to the Exchange a Sponsor Report prepared in accordance with the policies of the Exchange. The Corporation will no longer be considered to be a CPC upon the Exchange having issued the Final Exchange Bulletin. The Exchange will generally not issue the Final Exchange Bulletin until the Exchange has received:

(a) in the case of a Non-Arm's Length Qualifying Transaction, confirmation of Majority of the Minority Approval of the Qualifying Transaction;

(b) confirmation of closing of the Qualifying Transaction; and

(c) all post-meeting or final documentation, as applicable, otherwise required to be filed with the Exchange pursuant to the CPC Policy.

Upon issuance of the Final Exchange Bulletin, the CPC Policy will generally cease to apply, with the exception of the escrow provisions of the CPC Policy and the restrictions in the CPC Policy precluding the Resulting Issuer from completing a reverse takeover for a period of one year from the Completion of the Qualifying Transaction.

Initial Listing Requirements

The Resulting Issuer must satisfy the Exchange's Initial Listing Requirements for the particular industry sector in either Tier 1 or Tier 2 as prescribed under the applicable policies of the Exchange.

Trading Halts, Suspensions and Delisting

The Exchange will generally halt trading in the Common Shares from the date of the public announcement of an Agreement in Principle until all filing requirements of the Exchange have been satisfied, which includes the submission of a Sponsorship Acknowledgment Form, where the Qualifying Transaction is subject to sponsorship. In addition, personal information forms or, if applicable, declarations, for all individuals who may be directors, senior officers, Promoters, or Insiders of the Resulting Issuer must be filed with the Exchange and any preliminary background searches that the Exchange considers necessary or advisable, must also be completed, before the trading halt will be lifted by the Exchange.

Even if all filing requirements have been satisfied and preliminary background checks completed, the Exchange may continue or reinstate a halt in trading of the Common Shares for public policy reasons including:

(a) the unacceptable nature of the business of the Resulting Issuer; or

(b) the number of conditions precedent to, or the nature and number of deficiencies required to be resolved prior to, completion of the Qualifying Transaction, are so significant or numerous as to make it appear to the Exchange that the halt should be reinstated or continued.

A trading halt may also be imposed by the Exchange where the Corporation fails to file the supporting documents relating to the Qualifying Transaction within a period of 75 days after public announcement of the Agreement in Principle or if the Corporation fails to file post-meeting or final documents, as applicable, within the time required. A trading halt may also be imposed if a Sponsor terminates its sponsorship.

The Exchange may suspend from trading or delist the Common Shares of the Corporation where the Exchange has not issued a Final Exchange Bulletin to the Corporation within 24 months of the date of listing. In the event that the Common Shares of the Corporation are delisted by the Exchange, within 90 days from the date of such delisting, the Corporation shall wind up and shall make a pro rata distribution of its remaining assets to its shareholders, unless shareholders, pursuant to a majority vote exclusive of the votes of Non Arm's Length Parties to the Corporation, determine to deal with the Corporation or its remaining assets in some other manner. See "*Business of the Corporation - Shareholder Approval of the Qualifying Transaction*".

If the Corporation has not completed a Qualifying Transaction within the time frame prescribed by the CPC Policy, the Corporation, under current Exchange policies, may apply for listing on NEX (the market on which former Exchange and Toronto Stock Exchange Issuers that do not meet the minimum listing requirements for Tier 2 issuers may continue to trade) rather than be delisted. To be eligible to list on NEX the Corporation must:

(a) obtain majority shareholder approval for the transfer to NEX exclusive of the votes of Non-Arm's Length Parties of the Corporation; and

(b) either:

(i) cancel all Seed Shares purchased by Non-Arm's Length Parties to the Corporation at a discount to the IPO price, in accordance with section 11.2(a) of the CPC Policy, as if the Corporation had delisted from the Exchange, or

(ii) subject to majority shareholder approval, cancel an amount of the Seed Shares purchased by Non-Arm’s Length Parties to the Corporation so that the average cost of the remaining Seed Shares is at least equal to the IPO price.

If the Corporation lists on the NEX, the Corporation must continue to comply with all the requirements and restrictions of the CPC Policy.

Refusal of Qualifying Transaction

The Exchange, in its sole discretion, may not accept a Qualifying Transaction where:

(a) the Resulting Issuer fails to satisfy the applicable Initial Listing Requirements of the Exchange;

(b) the aggregate number of securities of the Resulting Issuer owned, directly or indirectly, by:

(i) a Member firm of the Exchange;

(ii) registrants, unregistered corporate finance professionals, employee shareholders and partners of such Member firm; and

(iii) Associates of any such person,

collectively, would exceed 20% of the issued and outstanding securities of the Resulting Issuer;

(c) the Resulting Issuer will be a financial institution, finance company, finance issuer or mutual fund, as defined in the securities legislation;

(d) the majority of the directors and senior officers of the Resulting Issuer are not residents of Canada or the United States or are individuals who have not demonstrated positive association as directors or officers with public companies that are subject to a regulatory regime comparable to the companies listed on a Canadian exchange; or

(e) notwithstanding the definition of a Qualifying Transaction, there is any other reason for denying acceptance of the Qualifying Transaction.

USE OF PROCEEDS

Net Proceeds

The proceeds from the sale of Common Shares and the principal uses of such proceeds by the Corporation are as follows:

(a) gross proceeds of $102,000 from the sale of 2,040,000 Common Shares at $0.05 per Common Share prior to the date of this Prospectus;

(b) gross proceeds of $250,000 to be received by the Corporation from the sale of 2,500,000 Common Shares to be distributed under this Prospectus pursuant to the Offering;

(c) gross proceeds of $300,000 to be received by the corporation from the sale of 3,000,000 Common Shares to be distributed pursuant to the Private Placement, assuming it is fully subscribed

(d) approximate expenses and costs of $100,000 incurred to date and expected to be incurred in connection with the Offering. Such expenses include the Agent's commission, the Agent's corporate finance fees, regulatory fees, legal fees, audit fees, transfer agent fees, SEDAR fees, and general expenses; and

(e) assuming the maximum proceeds are raised, the estimated funds, net of expenses and costs, to be available to the Corporation are approximately $543,817.

The following indicates the principal uses to which the Corporation proposes to use the total funds available to the Corporation upon the completion of this Offering:

Item	Offering
Gross cash proceeds raised prior to this Offering (Seed Shares) (1)	$102,000
Gross cash proceeds to be raised pursuant to this Offering (2)	$250,000
Gross cash proceeds to be raised pursuant to the Private Placement (3)	$300,000
Expenses and costs relating to raising Seed Share proceeds (4)	0
Estimated expenses and costs relating to this Offering and Private Placement (5)	$100,000
Administrative costs of the Corporation paid to date	($8,183)
Estimated funds available on completion of the Offering and Private Placement	**$543,817**
Estimated general and administrative expenses until Completion of the Qualifying Transaction (6)	$78,000
Estimated funds available for identifying and evaluating assets or business prospectus (7)	$465,817

Notes:

(1) See "*Prior Sales*".

(2) In the event the Agent exercises the Agent's Options, with respect to the offering or the directors or officers exercise their options, there will be available to the Corporation a maximum of an additional $100,000 which will be added to the working capital of the Corporation. There is no assurance that any of the warrants or options will be exercised.

(3) Assuming that the private placement is fully subscribed.

(4) No expenses and costs were allocated towards the issuance of the Seed Shares. See the Corporation's balance sheet as at September 30, 2018.

(5) Includes listing and filing fees, Agent's commission, corporate finance fee, and expenses, the Corporation's legal fees, audit fee, the Agent's legal fees, and other expenses.

(6) Such expenses cover the maximum 24-month period that the Corporation has to complete a Qualifying Transaction, and includes estimated professional fees, office overhead, filing fees and due diligence expenses (estimated at $30,000 per year).

(7) In the event that the Corporation enters into an Agreement in Principle prior to spending the entire amount on identifying and evaluating assets or businesses, the remaining funds may be used to finance or partially finance the acquisition of Significant Assets or for working capital after Completion of the Qualifying Transaction.

Until required for the Corporation's purposes, the proceeds will only be invested in securities of, or those guaranteed by, the Government of Canada or any Province or Territory of Canada or the Government of the United States of America, in certificates of deposit or interest-bearing accounts of Canadian chartered banks, trust companies or credit unions.

The proceeds from this Offering and the prior sales of the Seed Shares, after deducting the expenses associated with this Offering, will only be sufficient to identify and evaluate a finite number of assets and businesses, and additional funds may be required to finance any acquisition to which the Corporation may commit. See "*Risk Factors*".

Permitted Use of Funds

Until the Completion of the Qualifying Transaction and except as otherwise specifically provided by the CPC Policy and as described in "*Use of Proceeds - Restrictions on Use of Proceeds*", "*Use of Proceeds - Private Placements for Cash*" and "*Use of Proceeds - Prohibited Payments to Non Arm's Length Parties*", the gross proceeds realized from the sale of all securities issued by the Corporation will be used by the Corporation only to identify and evaluate businesses or assets and obtain shareholder approval for a proposed Qualifying Transaction, if required.

The proceeds may be used for expenses incurred for the preparation of:

- valuations or appraisals;
- business plans;
- feasibility studies and technical assessments;
- sponsorship reports;
- engineering or geological reports;
- financial statements, including audited financial statements;
- scientific consultants' report or intellectual property opinions;
- fees for legal and accounting services; and
- Agent's fees, costs and commissions,

relating to the identification and evaluation of assets or businesses and in the case of a Non-Arm's Length Qualifying Transaction, the obtaining of shareholder approval for the Corporation's proposed Qualifying Transaction.

In addition, with the prior acceptance of the Exchange, up to an aggregate of $225,000 may be advanced as a refundable deposit or secured loan by the Corporation to a Vendor or Target Company, as the case may be, for a proposed arm's length Qualifying Transaction that has been publicly announced in a news release at least 15 days prior to the date of such advance, due diligence with respect to the Qualifying Transaction is well underway and either a Sponsor has been engaged or sponsorship has been waived. A maximum aggregate amount of $25,000 may also be advanced as a non-refundable deposit, unsecured deposit or advance to a Vendor or Target Company, as the case may be, to preserve assets without the prior acceptance of the Exchange.

Restrictions on Use of Proceeds

Until Completion of a Qualifying Transaction, not more than the lesser of 30% of the gross proceeds from the sale of all securities issued by the Corporation or $210,000 will be used for purposes other than those described above. For greater certainty, expenditures which are not included as "*Permitted Use of Funds*", listed above, include:

(a) listing and filing fees (including SEDAR fees);

(b) other costs for the issuance of securities, (including legal, accounting and audit expenses) relating to the preparation and filing of this prospectus; and

(c) administrative and general expenses of the Corporation, including:

  (i) office supplies, office rent and related utilities;
  (ii) printing costs (including the printing of this prospectus and share certificates);
  (iii) equipment leases; and
  (iv) fees for legal advice and audit expenses, other than those described above under "Permitted Use of Funds".

No proceeds will be used to acquire or lease a vehicle.

Private Placements for Cash

After the Closing and until the Completion of the Qualifying Transaction, the Corporation will not issue any securities unless written acceptance of the Exchange is obtained before issuance. Prior to the Completion of the Qualifying Transaction, the Exchange generally will not accept a private placement by the Corporation where the gross proceeds raised from the issuance of securities both prior to and pursuant to the Offering, together with any proceeds anticipated to be raised upon closing of the private placement, will exceed $5,000,000. The only securities issuable pursuant to such a private placement will be Common Shares. Subject to certain limited exceptions, any Common Shares issued pursuant to the private placement to Non-Arm's Length Parties to the Corporation and to Principals of the Resulting Issuer will be subject to escrow.

Prohibited Payments to Non-Arm's Length Parties

Except as described under "Options to Purchase Securities" and "Use of Proceeds - Restrictions on Use of Proceeds", the Corporation has not made, and until the Completion of the Qualifying Transaction will not make, any payment of any kind, directly or indirectly, to a Non Arm's Length Party to the Corporation or a Non Arm's Length Party to the Qualifying Transaction, or to a Person engaged in investor relations activities, by any means, including:

(a) remuneration, which includes but is not limited to salaries, consulting fees, management contract fees or directors' fees, finders' fees, loans, advances and bonuses; and

(b) deposits and similar payments.

Further, no such payment will be made on or after the completion of a Qualifying Transaction if such payment relates to services rendered or obligations incurred prior to or in connection with the Qualifying Transaction.

Notwithstanding the above, the Corporation may reimburse a Non Arm's Length Party to the Corporation for reasonable expenses for office supplies, office rent and related utilities, equipment leases (excluding vehicle leases), and legal services (provided that neither the lawyer providing the legal services nor any member of the law firm providing the services is a Promoter of the Corporation or in the case of a law firm, no member of the firm owns greater than 10% of the outstanding Common Shares of the Corporation), and the Corporation may also reimburse a Non Arm's Length Party to the Corporation for reasonable out-of-pocket expenses incurred in pursuing the business of the Corporation described in "*Use of Proceeds - Permitted Use of Funds*". See also "*Interest of Management and Others in Material Transactions*."

The foregoing restrictions on the use of proceeds and prohibitions on payments to Non-Arm's Length Parties and Persons engaged in investor relations activities continue to apply until the completion of the Qualifying Transaction.

PLAN OF DISTRIBUTION

Agency Agreement and Agent's Compensation

Pursuant to the Agency Agreement, the Corporation has appointed the Agent as its agent to offer for sale to the public on a "commercially reasonable efforts" basis 2,500,000 Common Shares at $0.10 per Common Share, for aggregate gross proceeds of $250,000, subject to the terms and conditions in the Agency Agreement. The Agent will receive a cash commission of 10% of the aggregate gross proceeds from the sale of the Common Shares. The Corporation has paid the Agent a non-refundable $10,000 corporate finance fee (plus GST). The Corporation has agreed to be responsible for all of the Agent's costs and expenses in connection with the Offering, whether it completes or not, including without limitation, legal fees, plus disbursements and taxes, and any other reasonable expenses of the Agent and has paid the Agent a retainer of $10,000 to be applied against those costs and expenses.

The Corporation has also agreed to grant to the Agent non-transferable Agent's Options which entitle the Agent to purchase 250,000 Common Shares at $0.10 per Common Share, which may be exercised for a period of 24 months from the Listing Date. The Agent's Options are qualified for distribution under this prospectus. Not more than 50% of the Common Shares received on the exercise of the Agent's Options may be sold by the Agent prior to the Completion of the Qualifying Transaction.

The Corporation has granted the Agent a right of first refusal (the "**ROFR**") exercisable for a period of 15 days from date of notice to the Agent by the Corporation, to act as the Corporation's agent for any additional equity (including securities convertible into equity) financing to be completed concurrently or in connection with the Qualifying Transaction of the Corporation. The ROFR also applies to the Agent's right to act as Sponsor to the Corporation for its Qualifying Transaction.

The Agent has agreed to use its "commercially reasonable efforts" to secure subscriptions for the Common Shares offered hereunder on behalf of the Corporation and may make co-brokerage arrangements with other investment dealers at no additional cost to the Corporation. The obligations of the Agent under the Agency Agreement may be terminated at its discretion on the basis of its assessment of the state of financial markets and may also be terminated on the occurrence of certain events as stated in the Agency Agreement.

Commercially Reasonable Efforts Offering

This Offering is made on a "commercially reasonable efforts" basis by the Agent and is subject to the completion of 2,500,000 Common Shares for gross proceeds to the Corporation of $250,000. Pursuant to the CPC Policy, no purchaser of Common Shares is permitted to directly or indirectly purchase more than 2% of the total Common Shares offered under this prospectus, or 50,000 Common Shares ($5,000). In addition, the maximum number of Common Shares that may directly or indirectly be purchased by that purchaser, together with any Associates or Affiliates of that purchaser, is 4% of the total number of Common Shares offered under this prospectus, or 100,000 Common Shares ($10,000). Subscriptions will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. The funds received from the Offering will be deposited with the Agent and will not be released until proceeds of $250,000 have been deposited. The total subscription must be raised within 90 days of the date a receipt for the final prospectus is issued, or such other time as may be consented to by the Agent and Persons or Companies who subscribed within that period, failing which the Agent will remit the funds collected to the original subscribers without interest or deduction, unless subscribers have otherwise instructed the Agent.

Other Securities Being Distributed

Stock Options

The Corporation also proposes to grant the Directors' and Officers' Options at Closing, in accordance with the Policies of the Exchange, which options are qualified for distribution pursuant to this prospectus. The Directors' and Officers' Options entitle the holders thereof to purchase an aggregate of up to 750,000 Common Shares at a price of $0.10 per Common Share. These options may be exercised for a period of 5 years from the Listing Date. See "*Plan of Distribution*" and "*Options to Purchase Securities*".

Private Placement

The Corporation will also complete the Private Placement, issuing an aggregate of up to 3,000,000 Common Shares at a price of $0.10 per Common Share for gross proceeds of up to $300,000.

Determination of Price

The offering price of the Common Shares hereunder was determined by negotiation between the Corporation and the Agent in accordance with the CPC Policy.

Listing Application

There is currently no market through which these securities may be sold. The Corporation has applied to list its Common Shares on the Exchange. Listing will be subject to the Corporation fulfilling all the listing requirements of the Exchange.

As at the date of this prospectus, the Corporation 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, a U.S. marketplace, or a marketplace outside Canada and the United States of America other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc.

Subscriptions by and Restrictions on the Agent

All subscriptions by any member of the Aggregate Pro Group are subject to the applicable client priority rules and the general rule of the CPC Policy that no purchaser can: (i) directly or indirectly purchase more than 2% of the total Common Shares offered under this Offering; and (ii) together with any Associates or Affiliates purchase more than 4% of the total Common Shares offered under this Offering. Any Common Shares issued to any member of the Aggregate Pro Group prior to the date of this prospectus will be held in escrow pursuant to the CPC Policy.

Until Completion of the Qualifying Transaction, the aggregate number of Common Shares permitted to be owned directly or indirectly by the members of the Pro Group is 20% of the issued and outstanding Common Shares of the Corporation exclusive of Common Shares reserved for issuance at a future date. The Exchange will require that any securities issued to the Pro Group in connection with or in contemplation of the Qualifying Transaction will be required to be subject to a four-month Exchange hold period and the securities certificate(s) legended accordingly, as prescribed by Exchange Policy 3.2 - *Filing Requirements and Continuous Disclosure*.

The Agent has advised the Corporation that to the best of its knowledge and belief, no members of the Aggregate Pro Group have subscribed for Common Shares of the Corporation as of the date of this Prospectus.

Restrictions on Trading

Other than the distribution of the Common Shares pursuant to this prospectus and the grant of the Agent's Options and the grant of the Directors' and Officers' Options, no securities of the Corporation will be permitted to be issued during the period between the date a receipt for the preliminary prospectus is issued by the securities commission that is designated the principal regulator of the Corporation pursuant to MI 11-102 and NP 11-202 and the time the Common Shares are listed for trading on the Exchange, except subject to prior acceptance of the Exchange, where appropriate registration and prospectus exemptions are available under securities legislation or where the applicable securities regulatory authorities grant a discretionary order.

DESCRIPTION OF SHARE CAPITAL

Common Shares

The Corporation is authorized to issue an unlimited number of Common Shares without nominal or par value of which, as at the date hereof, 2,040,000 are issued and outstanding as fully paid and non-assessable.

The Corporation, through the Agent, proposes to distribute 2,500,000 Common Shares pursuant to this Prospectus and 3,000,000 Common Shares pursuant to the Private Placement, assuming that the placement is fully subscribed. The holders of Common Shares are entitled to one vote per Common Share at meetings of the shareholders of the Corporation, are entitled to dividends, if, as and when declared by the Board of Directors, and, upon liquidation, to share equally in such assets of the Corporation as are distributable to the holders of

Common Shares. All Common Shares to be outstanding after completion of this Offering will be fully paid and non-assessable.

The Corporation has also reserved an additional 250,000 Common Shares for issuance pursuant to the Agent's Options and 750,000 Common Shares for issuance, subject to regulatory approval, for the Directors' and Officers' Options.

CAPITALIZATION

Designation of Security	Amount Authorized	Amount Outstanding as at September 30, 2018(1)	Amount Outstanding as of the Date Hereof(1)	Amount Outstanding After Giving Effect to the Offering and the Private Placement (2)(3)
Common Shares	Unlimited	$102,000 (2,040,000 Common Shares)	$102,000 (2,040,000 Common Shares)	$652,000 (7,540,000 Common Shares)

Notes:

(1) As at September 30, 2018 and as of the date hereof, the Corporation had not commenced commercial operations.

(2) Excluding 250,000 Common Shares reserved for issuance pursuant to the Agent's Options at $0.10 per Common Share and 750,000 Common Shares reserved for issuance, subject to regulatory approval, at $0.10 per Common Share pursuant to the Directors' and Officers' Options. See "*Plan of Distribution*" and "*Options to Purchase Securities*".

(3) The proceeds from the sale of the Offering and the Private Placement (assuming that the placement is fully subscribed) will be $550,000 before deducting the Agent's commission, filing fees, the corporate finance fee and expenses and the other costs of this Offering, estimated at $100,000.

OPTIONS TO PURCHASE SECURITIES

Agent's Options

As of the date hereof, the Corporation has agreed to grant the Agent's Options to the Agent to purchase the equivalent of 10% of the aggregate number of Common Shares sold pursuant to the Offering as follows:

Warrant Holder	Number of Agents Warrants Each Carrying the Right to Purchase One Common Share	Exercise Price	Expiry Date
PI Financial Corp.	250,000	$0.10 per Common Share	24 months after the Listing Date

Incentive Stock Options

The Corporation proposes to grant Incentive Stock Options to the directors and officers of the Corporation at Closing as follows:

Optionee	Number of Common Shares Optioned (1)	Exercise Price	Expiry Date (1)
Geoff Balderson	345,000	$0.10	5 years after the Listing Date
Eric Warren	370,000	$0.10	5 years after the Listing Date
Greg Smith	35,000	$0.10	5 years after the Listing Date

Notes:

(1) The Incentive Stock Options to purchase 750,000 Common Shares which the Corporation proposes to grant to the directors and officers of the Corporation upon the Closing are qualified for distribution pursuant to the Prospectus.

The Corporation has adopted the stock option granting, pricing, exercise and other requirements of the Exchange as largely contained in section 7 of the CPC Policy. When the Incentive Stock Options are granted they will be granted pursuant to such terms. See "Stock Option Terms" below.

Stock Option Terms

The Corporation's stock option plan (the "**Stock Option Plan**") was approved on November 7, 2018.

The Board of Directors of the Corporation may from time to time, in its discretion, and in accordance with the Stock Option Plan and Exchange requirements, grant to directors, officers, and technical consultants to the Corporation, non-transferable options to purchase Common Shares, provided that the number of Common Shares reserved for issuance will not exceed 10% of the issued and outstanding Common Shares exercisable for a period of up to 10 years from the date of grant. Pursuant to the CPC Policy, the number of Common Shares reserved for issuance to any individual director or officer will not exceed five percent (5%) of the issued and outstanding Common Shares and the number of Common Shares reserved for issuance to all technical consultants will not exceed two percent (2%) of the issued and outstanding Common Shares. Options granted to a person who is a director, officer or technical consultant will expire 90 days from the date the optionee ceases to be in that role, unless otherwise specified in the grant, up to a maximum of 12 months following the date on which such person ceases to be in that role, and options granted to a person retained to provide investor relations activities will expire immediately on the termination of the investor relations retainer. Any Common Shares acquired pursuant to the exercise of options prior to the Completion of the Qualifying Transaction, must be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin is issued. See "*Escrow Securities*".

PRIOR SALES

Since the date of incorporation, the Corporation has issued 2,040,000 Common Shares as follows:

Date	Number of Common Shares	Issue Price Per Share	Aggregate Issue Price	Consideration Received
September 21, 2018	1(1)	$0.05	$0.05	Cash
September 30, 2018	2,040,000(2)	$0.05	$102,000	Cash

Notes:

(1) This Common Share was issued to the incorporator of the Corporation and has been repurchased and cancelled.

(2) These Common Shares will be held in escrow. See "*Escrowed Securities*"

ESCROWED SECURITIES

All 2,040,000 Common Shares issued prior to this Offering at a price of $0.05 per Common Share (see "Prior Sales"), all Common Shares that may be acquired from treasury of the Corporation by Non-Arm's Length Parties of the Corporation either under the Offering, the Private Placement or otherwise prior to Completion of the Qualifying Transaction and all Common Shares acquired by members of the Aggregate Pro Group prior to this Offering will be deposited with the Trustee under the Escrow Agreement.

All Common Shares acquired on exercise of stock options prior to the Completion of a Qualifying Transaction, must also be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin is issued.

In addition, all Common Shares of the Corporation acquired in the secondary market prior to the Completion of a Qualifying Transaction by any Person or Company who becomes a Control Person are required to be deposited in escrow. Subject to certain exemptions permitted by the Exchange, all securities of the Corporation held by Principals of the Resulting Issuer will also be escrowed.

Notwithstanding the foregoing, Common Shares acquired by Principals of the Corporation or Principals of the Resulting Issuer pursuant to a private placement will not be subject to escrow provided that various conditions, as set forth in the CPC Policy, are met. See "*Escrowed Securities – Escrowed Securities on Private Placement*".

The following table sets out, as at the date hereof, the number of Common Shares that are held in escrow.

Name and Municipality of Residence of Shareholder	**Number of Common Shares Held Prior to Offering**	**Number of Escrowed Common Shares**	**Percentage of Common Shares of the Corporation Prior to Giving Effect to the Offering and the Private Placement**	**Percentage of Common Shares of the Corporation After Giving Effect to the Offering and the Private Placement (1)(2)**
Eric Warren Richmond, BC	1,000,000	1,000,000	49.02%	13.26%
Geoff Balderson Vancouver, BC	940,000	940,000	46.08%	12.47%
Greg Smith Vancouver, BC	100,000	100,000	4.90%	1.33%
Total	**2,040,000**	**2,040,000**	**100.00%**	**27.06%**

Notes:

(1) The numbers in this column reflect the number of shares held as of the date of this prospectus. Certain of the officers and directors of the Company may participate in the Private Placement, and any such shares issued to officers, directors or any other Non-Arm`s Length Party will also be held in escrow.

(2) The percentages in this column are calculated on an undiluted basis and, as a consequence, do not include the exercise of any proposed stock options, or any Common Shares acquired pursuant to the Offering or the Private Placement, and assume that the Private Placement is fully subscribed. See "Options to Purchase Securities".

Where the Common Shares of the Corporation which are required to be held in escrow are held by a non-individual (a "**holding company**"), each holding company pursuant to the Escrow Agreement, has agreed, or will agree, not to carry out any transactions during the currency of the Escrow Agreement which would result in a change of control of the holding company, without the consent of the Exchange. Any holding company must sign an undertaking to the Exchange that, to the extent reasonably possible, it will not permit or authorize any issuance of securities or transfer of securities that could reasonably result in a change of control of the holding company. In addition, the Exchange may require an undertaking from any control person of the holding company not to transfer the shares of that company.

Under the Escrow Agreement, 10% of the escrowed Common Shares will be released from escrow on the issuance of the Final Exchange Bulletin (the "**Initial Release**") and an additional 15% will be released on the dates 6 months, 12 months, 18 months, 24 months, 30 months and 36 months following the Initial Release.

If the Resulting Issuer meets the Exchange's Tier 1 Initial Listing Requirements either at the time the Final Exchange Bulletin is issued or subsequently, the release of the escrowed Common Shares will be accelerated. An accelerated escrow release will not commence until the Resulting Issuer has made application to the Exchange for listing as a Tier 1 Issuer and the Exchange has issued a bulletin that announces the acceptance for listing of the Resulting Issuer on Tier 1 of the Exchange.

The Exchange's prior consent must be obtained before a transfer within escrow of escrowed Common Shares. Generally, the Exchange will only permit a transfer within escrow to be made to incoming Principals in connection with a proposed Qualifying Transaction.

If a Final Exchange Bulletin is not issued, the escrowed Common Shares will not be released. Under the Escrow Agreement, each Non-Arm's Length Party to the Corporation who holds escrowed Common Shares acquired at a price below the Offering price under this prospectus has irrevocably authorized and directed the Trustee to immediately:

(a) cancel all of those escrowed Common Shares upon the issuance by the Exchange of a bulletin delisting the Common Shares of the Corporation; or

(b) if the Corporation lists on NEX, either:

  (i) cancel all Seed Shares purchased by Non-Arm's Length Parties to the Corporation at a discount from the IPO price, in accordance with section 11.2(a) of the CPC Policy, or

  (ii) subject to majority shareholder approval, cancel an amount of the Seed Shares purchased by Non-Arm's Length Parties to the Corporation so that the average cost of the remaining Seed Shares is at least equal to the IPO price.

Escrowed Securities on Qualifying Transaction

Generally, if at least 75% of the securities issued pursuant to the Qualifying Transaction are "Value Securities", then all the securities issued to Principals of the Resulting Issuer pursuant to the Qualifying Transaction will be deposited into escrow pursuant to a value security agreement (the "**Value Security Escrow Agreement**"). "Value Securities" are securities issued pursuant to a transaction for which the deemed value of the securities at least equals the value ascribed to the asset, using a valuation method acceptable to the Exchange, or securities that are otherwise determined by the Exchange to be Value Securities and required to be placed in escrow under a Value Security Escrow Agreement. However, if at least 75% of the securities issued pursuant to the Qualifying Transaction are not Value Securities, all securities issued pursuant to the Qualifying Transaction will be deposited into a surplus security escrow agreement (a "**Surplus Security Escrow Agreement**").

The principal distinction between a Value Security Escrow Agreement and a Surplus Security Escrow Agreement is the time period for release of securities from escrow. In the case of a Resulting Issuer that will be a Tier 2 issuer when the Final Exchange Bulletin is issued, the Value Security Escrow Agreement provides for a three-year escrow release mechanism with 10% of the escrowed securities being releasable at the time of the Final Exchange Bulletin, and 15% of the escrowed securities being releasable every 6 months thereafter until the date which is 36 months after the Final Exchange Bulletin. In the case of a Resulting Issuer that will be a Tier 2 issuer subject to a Surplus Security Escrow Agreement, when the Final Exchange Bulletin is issued, the Surplus Security Escrow Agreement provides for a 3 year escrow release mechanism with 5% of the escrowed securities releasable at the time of the Final Exchange Bulletin, 5% on the date which is 6 months after the Final Exchange Bulletin, 10% on each of the dates which are 12 and 18 months after the Final Exchange Bulletin, 15% on each of the dates which are 24 and 30 months after the Final Exchange Bulletin and 40% on the date which is 36 months after the Final Exchange Bulletin.

In the case of a Resulting Issuer that will be a Tier 1 issuer when the Final Exchange Bulletin is issued, the Value Security Escrow Agreement provides for an 18-month escrow release mechanism with 25% of the escrowed securities being releasable at the time of the Final Exchange Bulletin, and 25% of the escrowed securities being releasable every 6 months thereafter. In the case of a Resulting Issuer that will be a Tier 1 issuer when the Final Exchange Bulletin is issued, the Surplus Security Escrow Agreement provides for an 18 month escrow release mechanism with 10% of the escrowed securities being releasable upon the issuance of the Final Exchange Bulletin, 20% on the date which is 6 months after the Final Exchange Bulletin, 30% on the date which is 12 months after the Final Exchange Bulletin and 40% on the date which is 18 months after the Final Exchange Bulletin.

Escrowed Securities on Private Placement

Securities issued pursuant to a private placement to Principals of the Corporation and the proposed Resulting Issuer will generally be exempt from escrow requirements where:

(a) the private placement is announced at least five trading days after the news release announcing the Agreement in Principle and the pricing for the financing is at not less than the discounted market price, as determined in accordance with the Policies of the Exchange; or

(b) the private placement is announced concurrently with the Agreement in Principle and

  (i) at least 75% of the proceeds from the private placement are not from Principals of the Corporation or the proposed Resulting Issuer,

  (ii) if subscribers, other than Principals of the Corporation or the proposed Resulting Issuer, will obtain securities subject to hold periods, then in addition to any resale restrictions under applicable securities legislation, any securities issued to such Principals will be subject to a four month hold period, and

  (iii) none of the proceeds of the private placement are allocated to pay compensation or to settle indebtedness owing to Principals of the Resulting Issuer.

PRINCIPAL SHAREHOLDERS

The following table lists those persons who own 10% or more of the issued and outstanding Common Shares of the Corporation as at the date hereof:

Name and Municipality of Residence of Shareholder	Type of Ownership	Number of Common Shares	Percentage of Common Shares Owned Prior to Giving Effect to the Offering	Percentage of Common Shares Owned After Giving Effect to the Offering (1)
Eric Warren Richmond, BC	Direct and Beneficial	1,000,000	49.02%	13.26%
Geoff Balderson Vancouver, BC	Direct and Beneficial	940,000	46.08%	12.47%
Greg Smith Vancouver, BC	Direct and Beneficial	100,000	4.90%	1.33%

Notes:

(1) On an undiluted basis and does not include the exercise of stock options or any Common Shares acquired by these persons under the Offering or the Private Placement and assume that the Private Placement is fully subscribed.

(2) Assuming no Common Shares are purchased by these individuals under the Offering and assuming exercise of the Agent’s Warrants and the Directors’ and Officers’ Options; on a fully diluted basis under the Offering, Geoff Balderson will hold 11.01%, Eric Warren will hold 11.71% and Greg Smith will hold 1.17% of the then issued and outstanding common shares.

DIRECTORS, OFFICERS AND PROMOTERS

The following are the names and municipalities of residence of the directors, officers and Promoters of the Corporation, their positions and offices with the Corporation and their principal occupations during the last five years:

Name, Municipality of Residence and Position	Director/ Officer Since	Principal Occupation for Past Five Years	Common Shares Held (Percentage and Number of Common Shares before the Closing of the Offering)	Number and Percentage of Common Shares Beneficially Owned Directly or Indirectly Upon Completion of the Offering (1)
Geoff Balderson(2) Vancouver, BC *President, Chief Executive Officer, Chief Financial Officer, Secretary, Promoter and Director*	September 21, 2018	President of Flow Capital Corp. since June 2009; President of Harmony Corporate Services Ltd. since March 2015	940,000 46.08%	940,000 12.47%
Eric Warren(2) Richmond, BC *Director*	September 21, 2018	Lawyer, Partner of Warren & Eder since November 2000.	1,000,000 49.02%	1,000,000 13.26%
Greg Smith (2) North Vancouver, BC *Director*	September 21, 2018	President and CEO of Calibre Mining Corp since June 2011.	100,000 4.90%	100,000 1.33%

Notes:

(1) Does not include any shares that the directors or officers may acquire with respect to the Private Placement or under the Offering or stock options.

(2) Member of the Audit Committee.

The directors' terms of office expire annually at the time of the Corporation's annual general meeting. The officers' terms of office end at the discretion of the Corporation's directors.

In addition to any other requirements of the Exchange, the Exchange expects management of the Corporation to meet a high management standard. The directors and officers of the Corporation believe that, on a collective basis, management possesses the appropriate experience, qualifications and history to be capable of identifying, investigating and acquiring a Significant Asset.

The directors and officers of the Corporation, as a group, own 2,040,000 Common Shares, being 100% of the issued Common Shares of the Corporation as of the date hereof, for particulars of the shareholdings of the directors and officers, see "Directors Officers and Promotors". Certain of the officers and directors of the Corporation may participate in the Private Placement, on completion of the Offering, and assuming the Private Placement is fully subscribed, it is anticipated that the directors and officers as a group will own 2,040,000 Common Shares or approximately 27.05% of the then issued and outstanding Shares.

Geoffrey Balderson (Age 40) – Chief Executive Officer, Chief Financial Officer, President, Secretary, Promoter and Director

Mr. Balderson is the President of Harmony Corporate Services Ltd., a private business consulting company located in Vancouver, British Columbia. Mr. Balderson has been an officer and director of several Canadian Securities Exchange and TSX Venture Exchange listed companies over the past 15 years. Prior to that, he was an investment advisor at Union Securities and Georgia Pacific Securities Corp. Mr. Balderson holds a Sales and

Marketing Diploma from the Sauder School of Business at the University of British Columbia. Mr. Balderson completed the Canadian Securities Course in 2000 and the Professional Financial Planners Course in 2003 both through the Canadian Securities Institute.

Mr. Balderson will devote the time necessary (approximately 15%) to perform the work required in connection with the management of the Corporation and the Completion of the Qualifying Transaction.

Greg Smith - Age: 53 – Director

Mr. Smith, P.Geo., a director of the Corporation, is an exploration geologist with more than 25 years of experience. He has worked for both junior and senior mining companies in various parts of the world. Mr. Smith has a broad range of experience from the evaluation of grass roots properties to supervision of advanced projects including resource and reserve estimation, oversight of geological and technical activities for active underground and open pit mining operations.

Mr. Smith will devote the time necessary (approximately 10%) to perform the work required in connection with the management of the Corporation and the Completion of the Qualifying Transaction.

Eric Warren– Age: 70 –Director

Mr. Warren, a director of the Corporation, is a partner with the law firm of Warren & Eder. After graduating from the Faculty of Law at UBC in 1979, Mr. Warren articled with the Department of Justice, was called to the BC Bar in 1980, and worked as a Crown Prosecutor for a year before beginning his practice as a criminal defence lawyer. He is a seasoned advocate with years of varied trial experience. Mr. Warren has also served on the board of several reporting issuers including Royal Sapphire Corp. and Pacific Potash Corporation.

Mr. Warren will devote the time necessary (approximately 10%) to perform the work required in connection with the management of the Corporation and the Completion of the Qualifying Transaction.

Other Reporting Issuer Experience

The following table sets out the directors, officers and Promoter(s) of the Corporation that are, or have been within the last five years, directors, officers or Promoters of other issuers that are or were reporting issuers in any Canadian jurisdiction:

Name	Name of Reporting Issuer	Exchange or Market	Position	From	To
Geoff Balderson	DMG Blockchain Solutions Inc.	TSX-V[1]	President, CEO, CFO and Director	April 2011	February 2018
	Sunvest Minerals Corp.	TSX-V[1]	Director CEO and CFO President	April 2008 Sept. 2013 April 2008	March 2015 January 2015 January 2015
	Argentum Silver Corporation	TSX-V [1]	Director President and CEO	July 2007 August 2014	Current May 2017
	Trackloop Analytics Corp.	CSE [2]	Director and CEO	January 2018	Current
	Electra Stone Ltd.	TSX-V[1]	CFO	January 2017	January 2018
	1011705 B.C. Ltd.	N/A	CFO	April 2017	Current

Name	Name of Reporting Issuer	Exchange or Market	Position	From	To
	Canadian Energy Materials Corp.	TSX-V [1]	Director and CFO	September 2017	Current
	Bankers Cobalt Corp.	TSX-V [1]	President and CEO Director	August 2016 August 2016 August 2016	October 2017 October 2017 February 2018
	Goldeneye Resources Corp.	TSX-V [1]	CFO and Director	March 2011	Current
	Royal Sapphire Corp.	TSX-V[1]	CFO and Director	January 2018	Current
	DeepRock Minerals Inc.	CSE [2]	CFO and Director	February 2017	Current
	Patriot One Technologies Inc.	TSX-V[1]	President, CEO and Director	April 2016	November 2016
Greg Smith	Calibre Mining Corp.	TSX-V[1]	President, CEO and Director	June 2011	Current
	Edgewater Exploration Ltd.	TSX-V[1]	Vice President Exploration	June 2010	Current
	Goldeneye Resources Corp.	TSX-V[1]	Director	March 2011	August 2015
	Pinecrest Resources Ltd.	TSX-V[1]	Vice President Exploration	January 2015	Current
Eric Warren	Pacific Potash Corporation	TSX-V[1]	Director	June 2013	Nov. 2017
	Royal Sapphire Corp.	TSX-V[1]	Director	April 2017	April 2018
	Tiller Resources Ltd.	TSX-V[1]	Director	March 2014	Nov. 2014
	Tuxedo Resources Ltd.	TSX-V[1]	Director	October 2003	Current

(1) The TSX Venture Exchange;

(2) The Canadian Securities Exchange.

Corporate Cease Trade Orders or Bankruptcies

Except as set forth below, no director, executive officer or Promoter of the Corporation is, as at the date of this prospectus, or was within 10 years before the date of this prospectus, a director, chief executive officer, Promoter or chief financial officer of any company (including the Corporation), that:

(a) was the subject of a cease trade or similar order, or an order that denied the other issuer access to any exemptions under applicable securities legislation for a period of more than 30 consecutive days; or

(b) 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.

Geoff Balderson was president and chief executive officer of Argentum Silver Corp. ("**Argentum**") on November 2, 2015, when at the request of Argentum, the British Columbia Securities Commission ("**BCSC**") issued a "management" cease trade order ("**management CTO**") against insiders of Argentum for failure to file annual audited financial statements and management's discussion and analysis for the year ended June 30, 2015. The revocation of the management CTO was issued on December 16, 2015. On November 3, 2016, the BCSC and the Ontario Securities Commission issued a CTO against Argentum for failure to file annual audited financial statements, Management Discussion and Analysis and certificate of the annual filings for the year ended June

30, 2016 under Multilateral Instrument 11-103 - *Failure-to-File Cease Trade Orders in Multiple Jurisdictions*. The revocation of the CTO was issued on December 5, 2016.

Penalties or Sanctions

No director, officer, Insider or Promoter of the Corporation, or a shareholder of the Corporation holding a sufficient number of securities of the Corporation to affect materially the control of the Corporation, has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by any securities regulatory authority 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 or self-regulatory authority that would likely be considered important to a reasonable investor in making an investment decision.

Personal Bankruptcies

No director, officer, Insider or Promoter of the Corporation, or a shareholder of the Corporation holding a sufficient number of securities of the Corporation to affect materially the control of the Corporation, or a personal holding company of any such persons has, within the 10 years before the date of this prospectus, as applicable, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or has been subject to or has instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold such person's assets.

Conflicts of Interest

There are potential conflicts of interest to which the directors, officers, Insiders and Promoters of the Corporation may be subject in connection with the operations of the Corporation. All of the directors, officers, Insiders and Promoters are engaged in and will continue to be engaged in corporations or businesses that may be in competition with the search by the Corporation for businesses or assets in order to close a Qualifying Transaction. Accordingly, situations may arise where the directors, officers, Insiders and Promoters will be in direct competition with the Corporation. Conflicts, if any, will be subject to the procedures and remedies as provided under the *Business Corporations Act* (British Columbia).

Executive Compensation

Except as set out below or otherwise disclosed in this prospectus, prior to Completion of a Qualifying Transaction, no payment of any kind has been made, or will be made, directly or indirectly, by the Corporation to a Non-Arm's Length Party to the Corporation or a Non-Arm's Length Party to the Qualifying Transaction, or to any person engaged in investor relations activities in respect of the securities of the Corporation or any Resulting Issuer by any means, including:

(a) remuneration, which includes but is not limited to:

- (i) salaries;
- (ii) consulting fees;
- (iii) management contract fees or directors' fees;
- (iv) finder's fees;
- (v) loans, advances, bonuses; and

(b) deposits and similar payments.

However, the Corporation may reimburse Non-Arm's Length Parties for the Corporation's reasonable allocation of rent, secretarial services and other general administrative expenses, at fair market value ("**Permitted**

Reimbursement"), which reimbursements, since incorporation, have totaled the aggregate sum of $683. No reimbursement may be made for any payment made to lease or buy a vehicle.

The directors and officers of the Corporation may also be granted stock options.

DILUTION

Assuming the Private Placement is fully subscribed, purchasers of the Common Shares of the Offering will suffer an immediate dilution of $0.0135 per Common Share or 13.5%, on the basis of the effective price of $0.0865 per Common Share after this Offering and Private Placement. Dilution has been computed on the basis of there being 7,540,000 Common Shares of the Corporation issued and outstanding following completion of the Offering and the Private Placement and total gross proceeds of $652,000 raised by this Offering, Private Placement and from sales of securities prior to filing this Prospectus. The Dilution calculation does not include deduction of commissions or related expenses incurred by the Corporation, and excludes any incentive options or Agent's options.

RISK FACTORS

Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Corporation's business and its present stage of development. The following are risk factors associated with the Corporation:

(a) The Corporation was only recently incorporated, has not commenced commercial operations and has no assets other than cash. It has no history of earnings, and will not generate earnings or pay dividends until at least after Completion of the Qualifying Transaction;

(b) Investment in the Common Shares offered by this prospectus is highly speculative given the proposed nature of the Corporation's business and its present stage of development;

(c) The directors and officers of the Corporation will only devote a portion of their time to the business and affairs of the Corporation and some of them are or will be engaged in other projects or businesses that may give rise to conflicts of interest from time to time. See "*Directors, Officers and Promoters - Conflicts of Interest*";

(d) The Corporation is relying solely on the past business experience of its directors and officers to identify a Qualifying Transaction of merit. The success of the Corporation is dependent upon the efforts and abilities of its management team. The loss of any member of the management team could have a material adverse effect upon the business and prospects of the Corporation. In such an event, the Corporation will seek satisfactory replacements but there can be no guarantee that appropriate personnel may be found.

(e) Assuming completion of the Offering, a Subscriber will suffer an immediate dilution to its investment of $0.0135 per Common Share or 13.5%;

(f) There can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell its Common Shares;

(g) Until Completion of a Qualifying Transaction, the Corporation is not permitted to carry on any business other than the identification and evaluation of potential Qualifying Transactions;

(h) The Corporation has only limited funds with which to identify and evaluate potential Qualifying Transactions and there can be no assurance that the Corporation will be able to identify a suitable Qualifying Transaction. The Corporation will also be in competition with other corporations with greater resources;

(i) Even if a proposed Qualifying Transaction is identified, there can be no assurance that the Corporation will be able to successfully complete the transaction;

(j) Completion of a Qualifying Transaction is subject to a number of conditions including acceptance by the Exchange and, in the case of a Non-Arm's Length Qualifying Transaction, Majority of the Minority Approval;

(k) Unless the shareholder has the right to dissent and be paid fair value in accordance with applicable corporate or other law, a shareholder who votes against a proposed Non-Arm's Length Qualifying Transaction for which Majority of the Minority Approval by shareholders has been given, will have no rights of dissent and no entitlement to payment by the Corporation of fair value for the Common Shares;

(l) Upon public announcement of a proposed Qualifying Transaction, trading in the Common Shares of the Corporation will be halted and will remain halted for an indefinite period of time, typically until a Sponsor has been retained and certain preliminary reviews have been conducted. The Common Shares of the Corporation will be reinstated to trading before the Exchange has reviewed the transaction and before the Sponsor has completed its full review. Reinstatement to trading provides no assurance with respect to the merits of the transaction or the likelihood of the Corporation completing the proposed Qualifying Transaction;

(m) Trading in the Common Shares of the Corporation may be halted at other times for other reasons, including for failure by the Corporation to submit documents to the Exchange in the time periods required;

(n) The Exchange will generally suspend trading in the Corporation's Common Shares or delist the Corporation in the event that the Exchange has not issued a Final Exchange Bulletin within 24 months from the date of listing;

(o) Neither the Exchange nor any securities regulatory authority passes upon the merits of the proposed Qualifying Transaction;

(p) If management of the Corporation resides outside of Canada or the Corporation identifies a foreign business as a proposed Qualifying Transaction, investors may find it difficult or impossible to effect service of notice to commence legal proceedings upon any management resident outside of Canada or upon the foreign business and may find it difficult or impossible to enforce judgments obtained in Canadian court against such persons;

(q) The Qualifying Transaction may be financed in all or part by the issuance of additional securities by the Corporation and this may result in further dilution to the investor, which dilution may be significant and which may also result in a change of control of the Corporation; and

(r) Subject to prior acceptance by the Exchange, the Corporation may be permitted to loan or advance up to an aggregate of $250,000 of its proceeds to a target business without requiring shareholder approval and there can be no assurance that the Corporation will be able to recover that loan; and

(s) If the Corporation does not list the Common Shares on the Exchange prior to the time of Closing in the manner contemplated under the heading "*Eligibility for Investment*", adverse tax consequences may arise with respect to any Common Shares held in RRSPs, RRIFs, TFSAs or other deferred profit-sharing plans.

As a result of these factors, this Offering is only suitable to investors who are willing to rely solely on management of the Corporation and who can afford to lose their entire investment. Those investors who are not prepared to do so should not invest in the Common Shares.

LEGAL PROCEEDINGS

The Corporation is not currently a party to any legal proceedings, nor is the Corporation currently contemplating any legal proceedings, that are material to its business. Management of the Corporation is currently not aware of any legal proceedings contemplated against the Corporation.

RELATIONSHIP BETWEEN THE CORPORATION AND THE AGENT

The Corporation is not a "related issuer" or "connected issuer" of the Agent for the purposes of National Instrument 33-105 - *Underwriting Conflicts*. The Agent was not involved in the decision by the Corporation to distribute Common Shares pursuant to the Offering, nor was the Offering requested or suggested to the Corporation by the Agent. The Agent, through its corporate finance department was involved in the determination of the terms of the Offering in its capacity as agent for the sale of the Common Shares on a "commercially reasonable efforts" basis. The Agent does not, prior to completion of the Offering, own directly or indirectly, any securities of the Corporation and the only proceeds of the Offering to be received by it is the remuneration to be paid to it in connection with the sale of the Common Shares, which includes the Agent's commission, the corporate finance fee payable to it and the Agent's Options. See "*Plan of Distribution*".

Members of the Aggregate Pro Group currently own, on an aggregate basis, no Common Shares of the Corporation.

RELATIONSHIP BETWEEN THE CORPORATION AND PROFESSIONAL PERSONS

Legal counsel to the Corporation is Segev LLP, and to the Agent is Miller Thomson LLP.

The partners and associates of Segev LLP and Miller Thomson LLP respectively do not own any of the Common Shares as at the date hereof but may subscribe for Common Shares pursuant to the Offering.

AUDITOR, TRANSFER AGENT AND REGISTRAR

The auditor of the Corporation is Crowe MacKay LLP, Chartered Professional Accountants at its office at #1100, 1177 West Hastings Street, Vancouver, BC V6E 4T5.

Odyssey Trust Company, at its Vancouver office located at 323, 409 Granville Street, Vancouver, BC V6C 1T2, is the transfer agent and registrar for the Corporation's Common Shares.

INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

The directors and officers of the Corporation have all acquired Common Shares and are expected to receive the Directors' and Officers' Options.

Except as disclosed elsewhere herein, none of the directors, officers or principal shareholders of the Corporation, and no Associate or Affiliate of any of them, has or has had any material interest in any transaction that materially affects the Corporation. See "*Options to Purchase Securities*", "*Escrow Securities*" and "*Principal Shareholders*".

PROMOTERS

Geoff Balderson, a director of the Corporation may be considered to be the promoter of the Corporation in that he took the initiative in organizing the business of the Corporation. As of the date hereof, Mr. Balderson is the direct owner of 940,000 Common Shares, and has been granted 345,000 stock options at a price of $0.10 per Common Share pursuant to the Stock Option Plan. See "Options to Purchase Securities", "Escrowed Securities", "Principal Shareholders" and "Directors, Officers and Promoters".

MATERIAL CONTRACTS

The Corporation has not entered into any contracts material to investors in the Common Shares hereunder within the two years prior to the date hereof, other than the following:

1. Agency Agreement dated as of ●, 2018 between the Corporation and the Agent. See "*Plan of Distribution*".

2. Escrow Agreement dated as of December 7, 2018 among the Corporation, the Trustee and certain shareholders of the Corporation. See "*Escrowed Securities*".

3. Transfer Agent, Registrar and Dividend Disbursing Agent Agreement dated as of October 16, 2018 between the Corporation and the Trustee.

Copies of these agreements will be available for inspection at the registered office of the Corporation located at #1000, 409 Granville Street, Vancouver, BC V6C 1T2, during ordinary business hours while the securities offered by this prospectus are in the course of distribution and for a period of 30 days thereafter. Copies of these agreements will also be available on the Corporation's SEDAR profile at www.sedar.com.

OTHER MATERIAL FACTS

To management's knowledge, there are no other material facts about the Common Shares being distributed that are not otherwise disclosed in this prospectus or are necessary in order for the prospectus to contain full, true and plain disclosure of all material facts relating to the Common Shares being distributed.

PURCHASERS' STATUTORY RIGHTS

Securities legislation in the provinces of British Columbia, Alberta, and Ontario provides purchasers with the right to withdraw from an agreement to purchase securities. The right may be exercised within two business days after receipt or deemed receipt of a prospectus and any amendment. The securities legislation further provides a purchaser with remedies for rescission or damages if the prospectus and any amendment contain a misrepresentation or is not delivered to the purchaser, provided that the remedies for rescission 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.

ELIGIBILITY FOR INVESTMENT

In the opinion of Segev LLP, counsel to the Corporation, based on the provisions of the *Income Tax Act* (Canada) and the regulations thereunder (collectively, the "Tax Act") in force on the date hereof and all proposals to amend the Tax Act publicly announced by or on behalf of the Minister of Finance (Canada) prior to the date hereof, provided the Shares are listed on a "designated stock exchange" (as that term is defined in the Tax Act and which currently includes the Exchange) or the Corporation is otherwise a "public corporation" (as that term is defined in the Tax Act) at the particular time, the Shares will at that time be a "qualified investment" under the Tax Act for a trust governed by a "registered retirement savings plan"

("RRSP"), "registered retirement income fund" ("RRIF"), "tax-free savings account" ("TFSA"), "registered education savings plan" ("RESP"), "deferred profit sharing plan" and "registered disability savings plan" ("RDSP"), as those terms are defined in the Tax Act (collectively, the "Plans").

The Shares are not currently listed on a "designated stock exchange" and the Corporation is not currently a "public corporation", as those terms are defined in the Tax Act. The Corporation has applied to list the Shares on the Exchange as of the day before the Closing of the Offering, followed by an immediate halt in trading of the Shares in order to allow the Corporation to satisfy the conditions of the Exchange and to have the Shares listed and posted for trading prior to the issuance of the Shares on the Closing of the Offering. The Corporation must rely on the Exchange to list the Shares on the Exchange and have them posted for trading prior to the issuance of the Shares on the Closing of the Offering and to otherwise proceed in such manner as may be required to result in the Shares being listed on the Exchange at the time of their issuance on Closing. If the Shares are not listed on the Exchange at the time of their issuance on the Closing of the Offering and the Corporation is not a "public corporation" at that time, the Shares will not be qualified investments for the Plans at that time.

Notwithstanding that a Common Share may be a qualified investment for a TFSA, RRSP, RRIF, RESP or RDSP (a "Registered Plan"), the holder, subscriber or annuitant of the Registered Plan, as the case may be, will be subject to a penalty tax as set out in the Tax Act in respect of the Shares if such Shares are a "prohibited investment" for the Registered Plan for purposes of the Tax Act. The Shares will generally be a "prohibited investment" for a Registered Plan if the holder, subscriber or annuitant, as the case may be (i) does not deal at arm's length with the Corporation for the purposes of the Tax Act, or (ii) has a "significant interest" (as defined in the Tax Act) in the Corporation. In addition, the Shares generally will not be a "prohibited investment" if the Shares are "excluded property" within the meaning of the Tax Act for the Registered Plan.

Purchasers who intend to hold Shares in their Plans, should consult their own tax advisors in regard to the application of these rules in their particular circumstances.

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SCHEDULE "A"- FINANCIAL STATEMENTS

Financial Statements of the Corporation, audited for the year ended September 30, 2018

SHOOTING STAR ACQUISITION CORP.

AUDITOR'S REPORT AND FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

(EXPRESSED IN CANADIAN DOLLARS)

SHOOTING STAR ACQUISITION CORP.
Statement of Financial Position
As at September 30, 2018
(Expressed in Canadian Dollars)

		September 30, 2018
ASSETS		
Current assets		
Cash	$	102,049
Total assets	$	102,049
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (Note 8)	$	3,683
SHAREHOLDERS' EQUITY		
Share capital (Note 4)		102,000
Deficit		(3,634)
Total shareholders' equity		98,366
Total liabilities and shareholders' equity	$	102,049

Nature and continuance of operations – Note 1

APPROVED ON BEHALF OF THE BOARD:

"Geoff Balderson" Director ***"Greg Smith"*** Director

The accompanying notes are an integral part of these financial statements.

SHOOTING STAR ACQUISITION CORP.
Statement of Loss and Comprehensive Loss
For the period from September 21, 2018 (date of incorporation) to September 30, 2018
(Express in Canadian Dollars)

	Period from September 21, 2018 (date of incorporation) to September 30, 2018	
Expenses		
Bank charges	$	151
Office expenses	483	
Professional fees	3,000	
Loss and comprehensive loss for the period	$	(3,634)
Basic and diluted loss per common share	$	(3,634)
Weighted average number of common shares outstanding	1	

The accompanying notes are an integral part of these financial statements.

SHOOTING STAR ACQUISITION CORP.
Statement of Changes in Shareholders Equity
For the period from September 21, 2018 (date of incorporation) to September 30, 2018
(Expressed in Canadian Dollars)

	Number of Shares		Share Capital		Deficit		Total
Balance, September 21, 2018	1	$	-	$	-	$	-
Seed stock @ $0.05 (Note 4)	2,040,000		102,000		-		102,000
Loss and comprehensive loss for the period	-		-		(3,634)		(3,634)
Balance, September 30, 2018	2,040,001	$	102,000	$	(3,634)	$	98,366

The accompanying notes are an integral part of these financial statements.

SHOOTING STAR ACQUISITION CORP.
Statement of Cash Flows
For the period from September 21, 2018 (date of incorporation) to September 30, 2018
(Expressed in Canadian Dollars)

		Period from September 21, 2018 (date of incorporation) to September 30, 2018
CASH FLOWS PROVIDED BY (USED IN)		
OPERATING ACTIVITIES		
Loss for the period	$	(3,634)
Change in non-cash working capital item:		
Accounts payable and accrued liabilities		3,683
Net cash provided by operating activities		49
FINANCING ACTIVITY		
Share capital		102,000
Net cash provided by financing activity		102,000
Change in cash for the period		102,049
Cash, beginning of period		-
Cash, end of period	$	102,049

Cash paid for interest during the period	$	-
Cash paid for income taxes during the period	$	-

The accompanying notes are an integral part of these financial statements.

1 Nature and continuance of operations

Shooting Star Acquisition Corp. (the "Company") is in the process of completing an Initial Public Offering ("IPO") to be classified as a Capital Pool Company as defined in the TSX Venture Exchange ("TSX-V") Policy 2.4. The Company will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Company was incorporated as a private company by Certificate of Incorporation issued pursuant to the provisions of the *British Columbia Business Corporations Act* on September 21, 2018.

The Company's head office and registered and records office address is Suite 1000 – 409 Granville Street, Vancouver, British Columbia, Canada, V6C 1T2. The financial statements of the Company are presented in Canadian dollars, which is the functional currency of the Company. These financial statements are authorized for issue by the Board of Directors on October 18, 2018.

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") with the assumption that the Company will be able to realize its assets and discharge its liabilities in the normal course of business rather than through a process of forced liquidation. The financial statements do not include adjustments to amounts and classifications of assets and liabilities that might be necessary should the Company be unable to continue operations.

The Company's continuing operations are dependent upon its ability to identify, evaluate and negotiate an agreement to acquire an interest in a material asset or business with 24 months of listing on the TSX-V. Any acquisition or investment proposed by the Company will be subject to regulatory approval. The above material uncertainty raises significant doubt about the Company's ability to continue as a going concern.

2 Basis of preparation

These financial statements of the Company have been prepared in accordance with International Financial Reporting Standard ("IFRS") as issued by International Accounting Standards Board ("IASB"), and interpretations of the IFRS Interpretations Committee ("IFRIC").

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, and revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and further periods if the review affects both current and future periods.

3 Significant Accounting Policies

The accounting policies set out below have been applied consistently in the financial statements.

3 Significant Accounting Policies – (cont'd)

Deferred financing costs

Costs directly identifiable with the raising of capital will be charged against the related capital stock. Costs related to shares not yet issued are recorded as deferred financing costs. These costs will be deferred until the issuance of the shares to which the costs relate, at which time the costs will be charged against the related capital stock or charged to operations if the shares are not issued.

Financial instruments

Non-Derivative Financial Assets

Cash is recognized initially at fair value less any directly attributable transaction costs. Subsequent to initial recognition these financial assets are measured at amortized cost using the effective interest method.

Non-Derivative Financial Liabilities

Financial liabilities are recognized initially on the trade date at which the Company becomes a party to the contractual provisions of the instrument. Financial liabilities that are not designated at FVTPL are initially measured at fair value plus or minus any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method. Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously. The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled or expire.

Accounts payable and accrued liabilities are recognized initially at fair value and are subsequently measured at amortized cost using the effective interest method.

Income taxes

Deferred income tax is provided on all temporary differences at the Statement of financial position date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred income tax liabilities are recognized for all taxable temporary differences, except:

- where the deferred tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

- in respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, where the timing of the reversal of the temporary differences can be controlled by the parent, investor or venturer and it is probable that the temporary differences will not reverse in the foreseeable future.

3 Significant Accounting Policies – (cont'd)

Income taxes – (cont'd)

Deferred income tax assets are recognised for all deductible temporary differences, carry-forward of unused tax assets and unused tax losses, to the extent that it is probable that taxable profit will be available against which the deductible temporary differences and the carry-forward of unused tax assets and unused tax losses can be utilized, except

- where the deferred income tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss; and

- in respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred income taxes are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred income tax assets is reviewed at each Statement of Financial Position date and recognized to the extent that it is probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the Statement of Financial Position date.

Loss per share

Loss per share is computed by dividing the net loss by the weighted average number of outstanding shares in issue during the reporting period. Diluted loss per share is computed similar to basic loss except that the weighted average number of outstanding shares include additional shares for the assumed exercise of stock options and warrants, if dilutive. The number of additional shares is calculated by assuming that outstanding stock options and warrants were exercised and the proceeds from such exercises were used to acquire common stock at the average market price during the reporting periods. In a loss reporting period, potentially dilutive common shares are excluded from the loss per share calculation as the effect would be anti- dilutive.

4 Share Capital

a) Authorized

Unlimited common shares, without par value.

b) Issued

On September 21, 2018, the Company issued 1 incorporator share value at $0.05.

On September 30, 2018, the Company issued 2,040,000 in common shares at a price of $0.05 per share for total proceeds of $102,000.

c) Escrow Agreement

All of the outstanding shares issued on September 30, 2018 will be held in escrow. Under the escrow agreement, 10% of the shares will be released on the issuance of the Final Exchange Bulletin (the Exchange's acceptance of the Qualifying Transaction) and an additional 15% will be released on each of the dates which are 6 months, 12 months, 18 months, 24 months, 30 months and 36 months following the initial release. As all of these shares are considered contingently issuable until the Company completes the qualifying transaction, they are not considered to be outstanding shares for the purposes of loss per share calculations. Consequently, basic and diluted loss per share and weighted average number of shares disclosures have not been provided.

5. Financial Instruments

Determination of Fair Value:

Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

Fair Value Hierarchy:

Financial instruments that are measured subsequent to initial recognition at fair value are grouped in Levels 1 to 3 based on the degree to which the fair value is observable:

- Level 1 – Applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.

5. Financial Instruments – (cont'd)

- Level 2 – Applies to assets or liabilities for which there are inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly such as quoted prices for similar assets or liabilities in active markets or indirectly such as quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions.

- Level 3 – Applies to assets or liabilities for which there are unobservable market data.

The fair value hierarchy level at which a fair value measurement is categorized is determined on the basis of the lowest level input that is significant to the fair value measurement in its entirety.

Financial risk factors

The Company's risk exposures and the impact on the Company's financial statements are summarized below.

Credit risk

Financial instruments that potentially subject the Company to a significant concentration of credit risk consist primarily of cash. The Company limits its exposure to credit loss by placing its cash with major financial institutions.

Interest rate risk

The Company is exposed to interest rate risk to the extent that the cash maintained at the financial institutions is subject to floating rate of interest. The interest rate risks on cash and on the Company's obligations are not considered significant.

Liquidity risk

All of the Company's financial liabilities are classified as current and are anticipated to mature within the next fiscal period. The Company intends to settle these with funds from its positive working capital position.

Foreign currency risk

The Company may be exposed to foreign currency risk on fluctuations related to cash, and accrued liabilities that are denominated in a foreign currency. As at September 30, 2018, the Company did not have any accounts in foreign currencies and considers foreign currency risk insignificant.

(Expressed in Canadian Dollars)

6. Capital Management

Capital is comprised of the Company's shareholders' equity. As at September 30, 2018, the Company's shareholders' equity was $98,366 and there was no long-term debt outstanding. The Company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities. The Company does not presently utilize any quantitative measures to monitor its capital.

The proceeds from the issuance of share capital raised by the Company, both prior to the Company's IPO and from the IPO itself, may only be used to identify and evaluate assets or businesses for future investments, with the lesser of 30% of the gross proceeds or $210,000 may be used to cover prescribed costs of issuing the common shares or administrative and general expenses of the Company. These restrictions apply until completion of a Qualifying Transaction by the Company as defined under the policies of the Exchange.

7. Income Taxes

A reconciliation of income taxes at statutory rates is as follows:

	Period from September 21, 2018 (date of incorporation) to September 30, 2018
Loss before income taxes	$ (3,634)
Statutory income tax rates	27%
Expected tax recovery	$ (1,000)
Tax benefits not recognized	1,000
Total current and deferred income tax recovery	$ -

Significant components of the Company's deferred tax assets and liabilities, after applying enacted corporate income tax rates, are as follows:

(Expressed in Canadian Dollars)

7. Income Taxes – (cont'd)

	September 30, 2018
Deferred income tax asset (liability)	
Non-capital loss carry-forwards	$ 1,000
	1,000
Unrecognized deferred tax assets	(1,000)
Deferred income tax asset, net	$ -

As at September 30, 2018, the Company had non-capital losses of approximately $3,200 which may be carried forward to reduce taxable income in future years. The non-capital loss starts to expire in 2038.

8. Related Party Transactions

Included in accounts payable as at September 30, 2018, is $683 owed to Geoff Balderson, CEO of the Company for reimbursements of expenses and working capital. The amount is unsecured, non-interest bearing and payable on demand.

CERTIFICATE OF THE CORPORATION

The foregoing constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by securities legislation in British Columbia, Alberta and Ontario and the regulations thereunder.

Dated: December 19, 2018

/s/ Geoff Balderson
GEOFF BALDERSON
Chief Executive Officer, Chief Financial Officer, President, Secretary, and Director

ON BEHALF OF THE BOARD

/s/ Greg Smith
GREG SMITH
Director

/s/ Eric Warren
ERIC WARREN
Director

CERTIFICATE OF THE PROMOTER

The foregoing constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by securities legislation in British Columbia, Alberta and Ontario and the regulations thereunder.

/s/ Geoff Balderson
Geoff Balderson

CERTIFICATE OF THE AGENT

To the best of our knowledge, information and belief, the foregoing constitutes full, true and plain disclosure of all material facts relating to the securities offered by this prospectus as required by securities legislation in British Columbia, Alberta and Ontario and the regulations thereunder.

Dated: December 19, 2018

PI FINANCIAL CORP.

Per:

/s/ Jim Locke

Name: Jim Locke

Title: Vice president, Investment Banking