No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise. 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.

PROSPECTUS

INITIAL PUBLIC OFFERING **January 28, 2022**

MERAKI ACQUISITION ONE, INC.
(a Capital Pool Company)

Offering: $200,000 or 2,000,000 Common Shares
Price: $0.10 per Common Share

The purpose of this offering (the "**Offering**") is to provide Meraki Acquisition One, Inc. (the "**Issuer**") with an amount of funds with which to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction. See "*Glossary*" for the definitions of capitalized terms herein. Any proposed Qualifying Transaction must be approved by the Exchange and, in the case of a Non-Arm's Length Qualifying Transaction, must also receive Majority of the Minority Approval in accordance with Exchange Policy 2.4 – *Capital Pool Companies* (the "**CPC Policy**"). The Issuer is a Capital Pool Company ("**CPC**"). It has not commenced commercial operations and has no assets other than a minimum amount of cash as further set out in this Prospectus. Except as specifically contemplated in the CPC Policy, until the Completion of the Qualifying Transaction, the Issuer 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 Issuer*" and "*Use of Proceeds*".

The Issuer hereby offers through its agent, Echelon Wealth Partners Inc. (the "**Agent**"), 2,000,000 common shares in the capital of the Issuer ("**Common Shares**") for gross proceeds of $200,000 ("**Offering**"), at a price of $0.10 per Common Share.

	Number of Common Shares	Price to the Public	Agent's Commission(1)	Net Proceeds to Issuer(2)
Per Common Share	1	$0.10	$0.01	$0.09
Offering(3)	2,000,000	$200,000	$20,000	$180,000

Notes:

(1) Pursuant to the Agency Agreement, upon closing of the Offering, the Agent will be: (i) paid a cash commission (the "**Agent's Commission**") equal to 10% of the gross proceeds of the Offering, and (ii) granted 200,000 non-transferable options (the "**Agents' Warrants**") to purchase 200,000 Common Shares which equal to 10% of the aggregate number of Common Shares sold pursuant to the Offering, at a price of $0.10 per Common Share, for a period of 5 years from the Listing Date. In addition, the Agent will be: (i) paid a non-refundable corporate finance fee of $15,000 plus applicable taxes (the "**Corporate Finance Fee**"); (ii) paid a deposit of $15,000 against the Agent's legal fees, and (iii) reimbursed for all reasonable out-of-pocket expenses and disbursements (including fees and disbursements of the Agent's legal counsel provided that in no event shall such legal fees, excluding taxes and disbursements, exceed $15,000).

(2) Before deducting the costs of this Offering, including listing and filing fees, the Agent's reimbursable expenses and legal fees, the Issuer's legal fees, audit fees and expenses, estimated at $67,750, excluding the Agent's Commission, the Corporate Finance Fee and any applicable taxes thereto. See "*Use of Proceeds*".

(3) This Prospectus qualifies the distribution of 2,000,0000 Common Shares, Agents' Warrants and the CPC Stock Options (as defined below). See "*Plan of Distribution*". Pursuant to the CPC Policy, no more than 50% of the aggregate number of Common Shares that may be acquired pursuant to the Agents' Warrants may be sold prior to the completion of the Qualifying Transaction and the remaining 50% may only be sold after completion of the Qualifying Transaction.

This Offering is made on a commercially reasonable efforts basis by the Agent in the provinces of Alberta and British Columbia and is subject to receipt by the Issuer of a subscription of 2,000,000 Common Shares for total gross proceeds to the Issuer of $200,000. The Offering price of the Common Shares was determined by negotiation between the Issuer and the Agent. All funds received from subscriptions for the Common Shares will be held by the Agent pursuant to the terms of the Agency Agreement and will not be released until of $200,000 have been deposited and the Agent deems as satisfied all conditions to such release pursuant to the terms of the Agency Agreement. If the subscription is not raised within 90 days of the issuance of a receipt for the final prospectus or such other time as may be agreed upon by Persons 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. See "*Plan of Distribution*" and "*Name of Agent and Agent's Compensation"*.

This Prospectus also qualifies for distribution of incentive stock options (the "**CPC Stock Options**") to be granted to the directors and senior officers of the Issuer immediately following the completion of the Offering, provided such directors and senior officers are resident in a jurisdiction in which this Prospectus is filed. The CPC Stock Options are exercisable to purchase up to 200,000 Common Shares in the event the Offering is completed at a price of $0.10 for a period of 10 years following the date of grant. The CPC Stock Options are qualified for distribution under this Prospectus. See "*Options to Purchase Securities*".

Market for Securities

There is no market through which these securities may be sold and purchasers may not be able to resell securities purchased under this Prospectus. This may affect the pricing of the securities in the secondary market, the transparency and availability of trading prices, the liquidity of the securities, and the extent of issuer regulation. See "*Risk Factors*".

The Exchange has conditionally accepted the listing of the Issuer's Common Shares. Listing will be subject to the Issuer fulfilling all of the listing requirements of the Exchange, including distribution of the Common Shares to a minimum number of public securityholders, and the approval of the Exchange.

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

Other than the initial distribution of the Common Shares pursuant to this Prospectus, the grant of the Agents' Warrants and the grant of the CPC Stock Options to the directors, senior officers and technical consultants of the Issuer, trading in all securities of the Issuer 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 pursuant to Multilateral Instrument 11- 102 - *Passport System* and National Policy 11-202 - *Process for Prospectus Reviews in Multiple Jurisdictions* 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 commissions grant a discretionary order.

Summary of Risk Factors

Investment in the Common Shares offered by this Prospectus is highly speculative due to the nature of the Issuer's business and its present stage of development. This Offering is suitable only to those investors who are willing to rely solely on the management of the Issuer and prepared to risk the loss of their entire investment. See "*Risk Factors*".

The Issuer 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 the Completion of the Qualifying Transaction. Until Completion of the Qualifying Transaction, the Issuer is not permitted to carry on any business other than the identification and evaluation of potential Qualifying Transactions. The Issuer may determine that current markets, terms of acquisition, or pricing conditions make such potential acquisitions uneconomic. The Issuer may find that even if the terms of a potential acquisition are economic, the Issuer may not be able to finance such acquisition and additional funds may be required. Where the investment or acquisition is financed by the issuance of shares from the Issuer's treasury, control of the Issuer may change, and shareholders may suffer further dilution of their investment. The Issuer will be in competition with other entities with greater resources. See "*Corporate Structure*", "*Business of the Issuer*" and "*Use of Proceeds*".

The directors and officers of the Issuer will only devote a portion of their time to the business and affairs of the Issuer and some of them are or will be engaged in other projects or businesses such that conflicts of interest may arise from time to time. Potential conflicts of interest may result from the ordinary course of business of the Issuer and of the directors and the officers of the Issuer. The directors and the officers, as a group, beneficially own and control 2,400,000 Common Shares, which represents 100% of the issued and outstanding Common Shares before giving effect to the Offering. Such Common Shares will represent approximately 54.54% of the issued and outstanding Common Shares upon completion of the Offering, assuming no Common Shares are purchased by the directors and officers under the Offering, and before the exercise of the Agents' Warrants and CPC Stock Options. See "*Business of the Issuer*", "*Directors, Officers and Promoters*", "*Conflicts of Interest"* and "*Name of the Agent and Agent's Compensation*".

There can be no assurance that an active and liquid market for the Common Shares will develop and an investor may find it difficult to resell the Common Shares. Investors acquiring the Common Shares offered by this Prospectus will suffer an immediate dilution on investment of approximately 27% or $0.027 per Common Share assuming completion of the Offering, based on total gross proceeds to be raised under this Prospectus and from sales of Common Shares prior to filing this Prospectus, before deduction of selling commissions or related expenses of these issuances. See "*Capitalization*" and "*Dilution*".

The Issuer has only limited funds with which to identify and evaluate potential Qualifying Transactions and there can be no assurance that the Issuer will be able to identify a suitable Qualifying Transaction. Further, even if a proposed Qualifying Transaction is identified, there can be no assurance that the Issuer will be able to complete the transaction. The Qualifying Transaction may be financed in whole, or in part, by the issuance of additional securities by the Issuer and this may result in further dilution to investors. See "*Use of Proceeds*".

A Qualifying Transaction financed by the issue of Common Shares could result in a change in the control of the Issuer and shareholders may suffer further dilution of their investment. The Issuer will be in competition with other entities with greater resources. See "*Corporate Structure*", "*Business of the Issuer*" and "*Use of Proceeds*".

The Issuer may incur additional expenses or delays due to capital market uncertainty and business disruptions caused by the COVID-19 global pandemic. The future impact of the outbreak is highly uncertain and cannot be predicted. There can be no assurance that such disruptions, delays and expenses will not have a material adverse impact on the Issuer's ability to complete the Offering or identify and successfully complete a proposed Qualifying Transaction. See "*Risk Factors"*.

In the event that management, directors or Promoters of the Issuer reside outside of Canada or the Issuer identifies a foreign business or assets as a proposed Qualifying Transaction, investors may find it difficult or impossible to effect service or notice to commence legal proceedings upon any management, director or Promoter resident outside of Canada or upon the foreign business and may find it difficult or impossible to enforce against such Persons, judgments obtained in Canadian courts. See "*International Promoters*" and "*Directors, Officers and Promoters*".

As a result of these factors, the Offering is suitable only to investors who are willing to rely solely on the management of the Issuer 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. See "*Business of the Issuer*", "*Directors, Officers and Promoters*", "*Use of Proceeds*" and "*Risk Factors*".

Maximum Investment

Pursuant to the CPC Policy, 75% of the total number of Common Shares offered under this Prospectus or 1,500,000 Common Shares, assuming completion of the Offering, are subject to the following limits:

(a) the maximum number of Common Shares that may be directly or indirectly purchased by any one purchaser pursuant to the Offering is 2% of the total number of Common Shares offered under this Prospectus or 40,000 Common Shares; and

(b) the maximum number of Common Shares that may be directly or indirectly purchased by any one purchaser, together with that purchaser's Associates and Affiliates, is 4% of the total number of Common Shares offered under this Prospectus or 80,000 Common Shares.

International Promoters and Directors

Joel Arberman, director, officer and Promoter of the Issuer, resides outside of Canada. In addition, Benjamin McMillan, Sunil Cherian and Mary-Frances Coleman, each a director of the Issuer, reside outside of Canada. Each one of Mr. Arberman, Mr. McMillan, Mr. Cherian and Ms. Coleman have appointed the following agent for service of process:

Name of Person	Name and Address of Agent
Joel Arberman	Oziel Medina LLP Suite 1110, 5255 Yonge Street Toronto, Ontario, Canada, M2N 6P4
Benjamin McMillan	
Sunil Cherian	
Mary-Frances Coleman	

Purchasers are advised that it may not be possible for investors to enforce judgments obtained in Canada against any Person that is incorporated, continued or otherwise organized under the laws of a foreign jurisdiction or resides outside of Canada, even if the party has appointed an agent for service of process.

Receipt of Subscriptions

The Common Shares are conditionally offered for sale on behalf of the Issuer on a "commercially reasonable efforts" basis without nominal or par value at a price of $0.10 per Common Share, subject to prior sale, if, as and when issued and delivered by the Issuer, and in accordance with the conditions contained in the Agency Agreement referred to under "*Plan of Distribution*" and subject to the approval of certain legal matters by Oziel Medina LLP, on behalf of the Issuer, and by LaBarge Weinstein LLP, on behalf of the Agent.

Subscriptions will be received subject to rejection or allotment in whole or in part and the Issuer reserves the right to close the subscription books at any time without notice. The Common Shares will be issued and deposited in electronic form with the CDS Clearing and Depository Services Inc. ("**CDS**") or its nominee. 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 Common Shares were purchased.

Echelon Wealth Partners Inc.
1 Adelaide Street East, Suite 2100
Toronto, ON M5C 2V9
Telephone: 416-572-5523

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GLOSSARY

The following is a glossary of capitalized terms and abbreviations used frequently throughout this Prospectus.

"**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 Shares of the Company are held, other than by way of security only, by or for the benefit of that Person, and

(b) the Voting Shares, 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 as of January 28, 2022 between the Issuer and the Agent.

"**Agent**" means Echelon Wealth Partners Inc. at its office in the City of Toronto.

"**Agent's Commission**" means the cash commission payable to the Agent and its sub-agents, if any, equal to 10% of the gross proceeds of the Offering.

"**Agents' Warrants**" means the non-transferable option to purchase Common Shares to be granted to the Agent in accordance with section 5.2(c) of the CPC Policy, entitling the Agent and any sub-agents to purchase Agent's Shares in an amount equal to 10% of the number of Common Shares sold pursuant to the Offering at an exercise price of $0.10 per Agent's Share, expiring 5 years from the Listing Date.

"**Agent's Shares**" means Common Shares acquired upon exercise of the Agents' Warrants.

"**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 or 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, 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 a Person who is an individual:

(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.1.00 of the TSX Venture Exchange Rule Book and Policies with respect to that Member firm, Member corporation or holding company.

"**Commissions**" means collectively, the British Columbia Securities Commission and the Alberta Securities Commission.

"**Common Shares**" means the issued, fully-paid, non-assessable common shares in the capital of the Issuer.

"**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 of the Final QT Exchange Bulletin issued by the Exchange.

"**Concurrent Financing**" has the meaning ascribed to that phrase in section 9.5 of the CPC Policy.

"**Conditional Acceptance Documents**" has the meaning ascribed to that phrase in section 11.5 of the CPC Policy.

"**Control Person**" means any Person that holds or is one of a combination of Persons 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.

"**Corporate Finance Fee**" means the Agent's non-refundable corporate finance fee equal to $15,000, excluding applicable taxes.

"**CPC**" or "**Capital Pool Company**" means a corporation or trust:

(a) that has filed and obtained a receipt for a preliminary CPC Prospectus from one or more of the Commissions compliance with the CPC Policy; and

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

"**CPC Filing Statement**" means a filing statement prepared in accordance with Form 3B2 – *Information Required in a Filing Statement for a Qualifying Transaction*, which provides full, true and plain disclosure of all material facts relating to the Issuer and the Significant Assets.

"**CPC Information Circular**" means an information circular prepared in accordance with applicable Securities Laws and Form 3B1 – *Information Required in an Information Circular for a Qualifying Transaction*, which provides full, true and plain disclosure of all material facts relating to the Issuer and the Significant Assets.

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

"**CPC Stock Options**" means options to purchase Common Shares of the Issuer which may be granted by the Issuer in accordance with the CPC Policy, including the options previously granted and the options to be granted pursuant to the Offering

"**Disclosure Document**" means the CPC Filing Statement or the CPC Information Circular, as the case may be, or the Prospectus if required by section 11.1(f) of the CPC Policy.

"**Eligible Charitable Organization**" means:

(a) any Charitable Organization or Public Foundation which is a Registered Charity but is not a Private Foundation; or

(b) a Registered National Arts Service Organization.

as such terms are defined in the Tax Act, as amended, from time to time.

"**Escrow Agent**" means Odyssey Trust Company.

"**Escrow Agreement**" means the escrow agreement dated as of January 28, 2022 among the Issuer, Odyssey Trust Company and certain shareholders of the Issuer.

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

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

"**Initial Public Offering**" or "**IPO**" means the transaction which involves the Issuer issuing securities from its treasury pursuant to its first Prospectus.

"**Insider**" if used in relation to the Issuer, means:

(a) a director or senior officer of the Issuer;

(b) a director or senior officer of a 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 Meraki Acquisition One, Inc. a corporation incorporated under the *Business Corporations Act* (British Columbia) with a registered office located in Vancouver, in the province of British Columbia.

"**Listing Date**" means the date on which the Common Shares are listed on the Exchange.

"**Majority of the Minority Approval**" means the approval by the majority of the votes cast at a meeting of the shareholders of the CPC, or by the written consent of shareholders of the CPC holding more than 50% of the issued listed shares of the CPC, provided that the votes attached to listed shares of the CPC held by the following Persons and their Associates and Affiliates are excluded from the calculation of any such approval or written consent:

(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.

"**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.

"**NEX**" means the market on which former Exchange and Toronto Stock Exchange issuers that do not meet Exchange continued listing requirements for Tier 2 issuers may continue to trade.

"**Non-Arm's Length Party**" means:

(a) in relation to a Company:

(i) a Promoter, officer, director, other Insider or Control Person of that Company and any Associates or Affiliates of any of such Persons; or

(ii) another entity, or an Affiliate of that entity, if that entity or its Affiliate have the same Promoter, officer, director, Insider or Control Person as the Company; and

(b) in relation to an individual, 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 to be the subject of the proposed Qualifying, Transaction.

"**Offering**" means the Offering of 2,000,000 Common Shares at a price of $0.10 per Common Share for aggregate gross proceeds of $200,000, pursuant to this Prospectus.

"**Person**" means a Company or individual.

"**Principal**" means:

(a) a Person who acted as a Promoter of the Issuer within two years before the IPO Prospectus or Final QT 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 QT 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 QT Exchange Bulletin for non-IPO transactions; and

(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 QT 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, 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 any relatives of the Principal or spouse who live at the same address as the Principal will also be treated as Principals and any securities of the Issuer they hold will be subject to escrow requirements.

"**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 Exchange 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 Exchange 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 definition prescribed by Securities Laws.

"**Prospectus**" means a disclosure document required to be prepared in connection with a public offering of securities and which complies with the form and content requirements of a prospectus as described 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.

"**Qualifying Transaction Agreement**" means any agreement or other similar commitment respecting the Qualifying Transaction which identifies the fundamental terms upon which the parties agree or intend to agree, including:

(a) the Significant Assets and/or Target Company;

(b) the parties to the Qualifying Transaction;

(c) the value of the Significant Assets and/or Target Company and the consideration to be paid or otherwise identifies the means by which the consideration will be determined; and

(d) the conditions to any further formal agreements or completion of the Qualifying Transaction.

"**Regulation Services Provider**" has the meaning ascribed to it in National Instrument 21-101 - *Marketplace Operation* and refers to the Investment Industry Regulatory Organization of Canada or any successor retained by the Exchange.

"**Related Party Transaction**" has the meaning, ascribed to it under 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, which exists upon issuance of the Final QT Exchange Bulletin.

"**Securities Laws**" means securities legislation, securities regulation and securities rules, as amended, and the policies, notices, instruments and blanket orders in force from time to time that are applicable to the Issuer.

"**Seed Shares**" means securities issued before the Issuer's IPO.

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

"**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 of the Exchange.

"**Sponsor**" means a Member that meets the criteria specified in 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**" has the meaning ascribed to it in Exchange Policy 2.2 – *Sponsorship and Sponsorship Requirements*.

"**Sponsorship Acknowledgement Form**" has the meaning ascribed to it in Exchange Policy 2.2 – *Sponsorship and Sponsorship Requirements*.

"**Stock Option Plan**" means the stock option plan of the Issuer as same may be amended or supplemented from time to time. See "*Options to Purchase Securities*".

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

"**Tax Act**" means the *Income Tax Act* (Canada) and the regulations thereunder.

"**Transfer Agent**" means Odyssey Trust Company.

"**Vendor(s)**" means one or all of the beneficial owners of the Significant Assets and/or Target Company.

"**Voting Share**" means a security of the Issuer: (i) that is not a debt security; and (ii) carries a voting right either under all circumstances or, under some circumstances, that have occurred and are continuing.

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.

ISSUER: Meraki Acquisition One, Inc., a corporation incorporated on August 12, 2021 pursuant to the *Business Corporations Act* (British Columbia). See "*Name and Incorporation"*.

BUSINESS OF THE ISSUER: The principal business of the Issuer will be the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. Until the completion of a Qualifying Transaction, the Issuer will not carry on any business other than the identification and evaluation of assets or businesses in connection with a potential Qualifying Transaction. The Issuer has not commenced commercial operations and has no assets other than a minimal amount of cash. See "*Business of the Issuer*".

OFFERING: 2,000,000 Common Shares are being offered under this Prospectus at a price of $0.10 per Common Share for gross proceeds of $200,000. This Offering is being made on a commercially reasonable efforts basis by the Agent on behalf of the Issuer.

In addition, the Issuer will grant to the Agent the Agents' Warrants to purchase the equivalent of 10% of the aggregate number of Common Shares sold pursuant to this Offering, being 200,000 Common Shares, at a price of $0.10 per Common Share, which will be exercisable for a period of 5 years from the Listing Date. See "*Name of the Agent and Agent's Compensation*".

Assuming completion of this Offering, the Issuer intends to grant 200,000 CPC Stock Options to purchase 200,000 Common Shares to certain directors and senior officers of the Issuer, in addition to the 240,000 CPC Stock Options that were previously granted. Each option will be granted immediately following the completion of the Offering at a price of $0.10 per Common Share for a period of 10 years following the date of grant. The Agents' Warrants and the CPC Stock Options held by directors and officers who are resident in a jurisdiction in which this Prospectus is filed, are qualified for distribution under this Prospectus. See "*Plan of Distribution*" and "*Options to Purchase Securities*".

USE OF PROCEEDS: Assuming completion of this Offering, the total net proceeds to the Issuer, accounting for total cash proceeds raised and expenses incurred prior to this Offering, will be approximately $216,950 (after deduction of the Agent's Commission and the expenses and costs of this Offering). The net proceeds of this Offering plus the proceeds from the prior sales of Common Shares will be used to provide the Issuer with funds with which to identify and evaluate assets or businesses for acquisition with a view to completing a Qualifying Transaction. The Issuer may not have sufficient funds to secure such businesses or assets once identified and evaluated and additional funds may be required. Until the Completion of the Qualifying Transaction and except as otherwise provided in the CPC Policy, general and administrative expenses of the Issuer may not exceed, in the aggregate, $3,000 per month. See "*Use of Proceeds*" for details of the restrictions and prohibitions on the Issuer's user of funds and "*Risk Factors*".

DIRECTORS AND MANAGEMENT:	The following persons are the directors and officers of the Issuer:

Joel Arberman	Chief Executive Officer, Chief Financial Officer, Promoter and Director
Benjamin McMillan	Director
Sunil Cherian	Director
Mary-Frances Coleman	Director
Sokhie Puar	Director
Michael Rennie	Corporate Secretary

See "*Directors, Officers and Promoters*".

ESCROW: All of the currently issued and outstanding Common Shares of the Issuer, being 2,400,000 Common Shares, and all of the CPC Stock Options, being 440,000 CPC Stock Options (aggregate of 240,000 CPC Stock Options that have been granted and 200,000 CPC Stock Options that are to be granted on Closing), 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 18 months from the date of the Final Exchange QT Bulletin. See "*Escrowed Securities*".

RISK FACTORS: **There is no established market for the Common Shares. Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Issuer's business and its present stage of development.**

The Issuer was only recently incorporated and has no active business or assets other than cash. It 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 Issuer and can afford to risk the loss of their entire investment.

The directors and the officers of the Issuer will only devote part of their time and attention to the affairs of the Issuer and there are potential conflicts of interest to which some of the directors and the officers of the Issuer will be subject in connection with the operations of the Issuer.

An investor will suffer an immediate dilution on investment of approximately 27% or $0.027 per Common Share (based on the total gross proceeds to be raised under this Prospectus and from sales of securities prior to filing this Prospectus, without deduction of the Agent's Commission, the Corporate Finance Fee or related expenses incurred by the Issuer).

There can be no assurance that an active and liquid market for the Common Shares will develop and an investor may find it difficult to resell the Common Shares. Until Completion of the Qualifying Transaction, the Issuer 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 Issuer has only limited funds with which to identify and evaluate possible Qualifying Transactions and there can be no assurance that the Issuer will be able to identify or complete a suitable Qualifying Transaction.

The global pandemic caused by COVID-19 may result in additional expenses and delays to the Issuer, the impact of which is uncertain on the Issuer at this time.

A Qualifying Transaction may involve the acquisition of a business or assets located outside of Canada. In the event that the Issuer identifies a foreign business or assets as a proposed Qualifying Transaction, investors may find it difficult or impossible to effect service or notice to commence legal proceedings upon any management, directors or experts resident outside of Canada or upon the foreign business or the Resulting Issuer and may find it difficult or impossible to enforce against such persons or companies judgments obtained in Canadian courts predicated upon the civil liability provisions applicable to securities laws in Canada. The Qualifying Transaction may be financed in all or part by the issuance of additional securities by the Issuer 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 Issuer. Subject to prior Exchange acceptance, the Issuer may be permitted to loan or advance up to the greater of $250,000 and 20% of its working capital to a target business without requiring shareholder approval and there can be no assurance that the Issuer will be able to recover that loan.

See "*Risk Factors*" for more detailed information on the risks of an investment in the Issuer's Common Shares. Also see "*Corporate Structure*", "*Directors, Officers and Promoters*", "*Business of the Issuer", "Conflicts of Interest"* and "*Use of Proceeds*".

CORPORATE STRUCTURE

Name, Incorporation and Place of Business

The Issuer was incorporated pursuant to the provisions of the *Business Corporations Act* (British Columbia) on August 12, 2021 under the name "Meraki Acquisition One, Inc." with authorized share capital of an unlimited number of Common Shares without par value. The Issuer has no subsidiaries.

The registered office and head office of the Issuer is located at 10th Floor, 595 Howe Street, Vancouver, British Columbia V6C 2T5.

BUSINESS OF THE ISSUER

Preliminary Expenses

Other than payment of filing fees of approximately $4,000 to the Exchange in relation to background searches, the payment of approximately $7,300 to the auditor for the audited financial statements, and the payment of approximately $400 to the registered and records office for updating the corporate records, the Issuer has not incurred any expenses subsequent to October 31, 2021. However, certain of the proceeds of the Offering will be used to satisfy the obligations of the Issuer related to the Offering, including the expenses of its legal counsel and the Agent's legal counsel. See "*Use of Proceeds*".

Proposed Operations until Completion of the Qualifying Transaction

The Issuer proposes to identify and evaluate businesses and assets with a view to completing a Qualifying, Transaction. Any 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. As of the date hereof, the Issuer has not conducted commercial operations and has not yet entered into formal discussions for the purpose of identifying potential acquisitions or interests.

Until Completion of the Qualifying Transaction, the Issuer 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*" and "*Permitted Use of Funds*", 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. The Issuer has not placed any geographical or additional restrictions on its business except as disclosed above.

The Issuer currently does not have an industry sector which it has identified for the purpose of proposing a Qualifying Transaction or of the Issuer following completion of a Qualifying Transaction. Although the Issuer has commenced the process of identifying potential acquisitions with a view to completing a Qualifying Transaction, the Issuer has not yet entered into an Agreement in Principle.

Method of Financing

The Issuer may use either issuance of treasury shares, public equity or debt financing, existing cash, conventional bank 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 or securities convertible into or exercisable for treasury shares could result in a change in the control of the Issuer and may cause the shareholders' interest in the Issuer to be further diluted.**

Criteria for a Qualifying Transaction

The board of directors of the Issuer 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 with a view to the best interests of the Issuer and will exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

The Target Company will be screened initially by management of the Issuer to determine the economic viability. Approval of acquisitions will be made by the board of directors of the Issuer after examination of the proposed acquisitions having regard to, among other things, the (a) projected rate of return; (b) risk of loss; (c) prospects for growth; (d) skill of the management team; and (e) basic financing considerations, including the costs of the acquisition and the prospect of obtaining debt or equity financing to complete the proposed transaction.

Filings and Shareholder Approval of a Qualifying Transaction

Upon the Issuer reaching a Qualifying Transaction Agreement, the Issuer must issue a comprehensive news release, at which time the Exchange generally will halt trading in the Common Shares until the filing requirements of the Exchange have been satisfied as set forth under "*Trading Halts, Suspensions and Delisting*". Within 75 calendar days after issuance of such news release, the Issuer shall be required to submit for review to the Exchange a Disclosure Document that complies with Exchange requirements containing prospectus level disclosure of the Significant Assets and the Issuer, assuming Completion of the Qualifying Transaction. Where the proposed Qualifying Transaction is a Non-Arm's Length Qualifying Transaction, the Issuer must obtain Majority of the Minority Approval of the Qualifying Transaction. Where the proposed Qualifying Transaction is not a Non-Arm's Length Qualifying Transaction, the Exchange will not require the Issuer to obtain shareholder approval of the Qualifying Transaction provided that it files the applicable Disclosure Document.

Once the Conditional Acceptance Documents have been accepted for filing, the Exchange will advise the Issuer that it is cleared to file the final Disclosure Document on SEDAR and:

(a) where shareholder approval of the Qualifying Transaction is not required, the Issuer must file the final CPC Filing Statement or Prospectus on SEDAR at least 7 business days prior to:

    (i) the resumption of trading in the securities of the Resulting Issuer following the Completion of the Qualifying Transaction, if the securities of the Issuer are halted from trading; or

    (ii) the Completion of the Qualifying Transaction, if the securities of the Issuer are not halted from trading;

(b) where shareholder approval is required and is to be obtained at a meeting of shareholders, the Issuer will file on SEDAR and mail to its shareholders the notice of meeting, CPC Information Circular and form of proxy, together with any other required documents; and

(c) where shareholder approval is required and is to be obtained by written consent, the Issuer will file on SEDAR the final Disclosure Document.

If required by the Exchange, the Issuer will retain a Sponsor, who must be a Member of the Exchange or a participating organization of the Toronto Stock Exchange, and who will be required to submit to the Exchange a Sponsor Report prepared in accordance with the policies of the Exchange. The Issuer will no longer be considered to be a CPC upon the Exchange having issued the Final QT Exchange Bulletin. The Exchange will generally not issue the Final QT Exchange Bulletin until the Exchange has received:

(a) confirmation of shareholder approval of the Qualifying Transaction, if required;

(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 QT Exchange Bulletin, the CPC Policy will generally cease to apply, with the exception of the escrow provisions of the CPC Policy.

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 a Qualifying Transaction Agreement 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, all individuals who may be directors, senior officers, Promoters, or Insiders of the Resulting Issuer must file a Form 2A – *Personal Information Form* or, if applicable, a Form 2C1 – *Declaration* 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 Issuer fails to file the supporting documents relating to the Qualifying Transaction within a period of 75 calendar days after public announcement of the Qualifying Transaction Agreement or if the Issuer 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.

In the event that the Common Shares of the Issuer are delisted by the Exchange, within 90 days from the date of such delisting, the Issuer 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 Issuer, determine to deal with the remaining assets in some other manner. See "*Filings and Shareholder Approval of a Non-Arm's Length Qualifying Transaction*" above.

Refusal of Qualifying Transaction

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

(a) the Resulting Issuer fails to satisfy the applicable initial listing requirements of the Exchange;

(b) the Resulting Issuer will be a mutual fund, as defined under Securities Laws; or

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

USE OF PROCEEDS

Proceeds and Principal Purposes

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

PROCEEDS TO THE ISSUER	**Offering**
(a) Gross cash proceeds received by the Issuer from the issuance of Common Shares prior to this Offering(1)	$120,000
(b) Less: Expenses and costs relating to raising the cash proceeds referred to in (a) above	$Nil
(c) Plus: Gross cash proceeds to be raised by the Issuer from the issuance of the Common Shares distributed pursuant to this Offering(2)	$200,000
(d) Less: Expenses and costs relating to the Offering referred to in (c) above, incurred to date and expected to be incurred(3)	$(103,050)
(e) Estimated funds available on completion of the Offering	**$216,950**
USE OF PROCEEDS	
Funds available for identifying and evaluating assets or business prospects(4)	$166,950
Estimated general and administrative expenses until Completion of the Qualifying Transaction(5)	($50,000)
TOTAL NET PROCEEDS	**$216,950**

Notes:

(1) See "*Prior Sales*".

(2) In the event the Agent exercises the Agents' Warrants and the directors or officers exercise their CPC Stock Options, there will be available to the Issuer an additional $52,000, which will be added to the working capital of the Issuer. There is no assurance that any of the Agents' Warrants or CPC Stock Options will be exercised.

(3) Expenses include the Corporate Finance Fee of $15,000, the Agent's Commission of $20,000, together with costs and expenses of this issue, including the listing fee payable to the Exchange (of which $5,000, plus applicable taxes, has been paid), filing fees to the Commissions, fees of the Agent's legal counsel, fees of the Issuer's legal counsel, auditor and other expenses associated with the Offering such as printing costs, excluding any applicable taxes and disbursements. The expenses exclude any reimbursements payable by the Issuer in connection with the Agent's reasonable out-of-pocket expenses and disbursements (including those incurred by the Agent's legal counsel up to a maximum of $15,000, excluding applicable taxes and disbursements).

(4) In the event that the Issuer enters into a Qualifying Transaction Agreement prior to spending the entire $166,950, being the amount available for identifying and evaluating assets or businesses, the remaining funds may be used to finance or partially finance the acquisition of, or participation in, the Significant Assets or for working capital after Completion of the Qualifying Transaction.

(5) Such expenses cover the 24-month period following the Listing Date and includes estimated professional fees, filing fees and due diligence expenses.

Until required for the Issuer's purposes, the proceeds of this Offering 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 any prior sale of Common 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 Issuer 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 described in "*Prohibited Payments to Non-Arm's Length Parties*" and "*Private Placements for Cash*" the gross proceeds realized from the sale of all securities issued by the Issuer will be used by the Issuer only to identify and evaluate assets or businesses and obtain shareholder approval, if applicable, for a proposed Qualifying Transaction, including expenses such as:

(a) reasonable expenses relating to the Issuer's IPO, including:

- (i) fees for legal services and audit services relating to the preparation and filing of this Prospectus;
- (ii) Agent's fees, costs and commissions; and
- (iii) printing costs, including printing of this Prospectus and share certificates;

(b) reasonable general and administrative expenses of the Issuer (not exceeding in aggregate $3,000 per month), including:

- (i) office supplies, office rent and related utilities;
- (ii) equipment leases;
- (iii) fees for legal services; and
- (iv) fees for accounting and advisory services;

(c) reasonable expenses relating to a proposed Qualifying Transaction, including:

- (i) valuations or appraisals;
- (ii) business plans;
- (iii) feasibility studies and technical assessments;
- (iv) Sponsor Reports;
- (v) engineering or geological reports;
- (vi) financial statements, including audited financial statements; and
- (vii) fees for legal and accounting, assurance and audit services;

(d) agents' and finders' fees, costs and commissions;
(e) assurance and audit fees of the Issuer;
(f) escrow agent and transfer agent fees of the Issuer; and
(g) regulatory filing fees of the Issuer.

In addition, a maximum aggregate amount of $25,000 may be advanced as a non-refundable deposit or unsecured loan to a Target Company or Vendor(s), as the case may be, without the prior acceptance of the Exchange. Any proposed deposit, advance or loan of funds from the Issuer to the Target Company or a Vendor(s) in excess of such $25,000 maximum aggregate may only be made as a secured loan with the prior acceptance of the Exchange where all of the following conditions are satisfied:

(a) the Qualifying Transaction is not a Non-Arm's Length Qualifying Transaction;
(b) the Qualifying Transaction has been announced in a comprehensive news release;
(c) due diligence with respect to the Qualifying Transaction is well underway;
(d) if applicable, a Sponsor has been engaged or the sponsorship requirement has been waived;
(e) the loan has been announced in a news release at least 15 days prior to the date of any such loan; and
(f) the total amount of all deposits, advances and loans from the Issuer does not exceed a maximum of $250,000 in aggregate unless the aggregate amount advanced from the Issuer to the Target Company or the Vendor(s) does not represent more than 20% of the working capital of the Issuer.

Prohibited Payments to Non-Arm's Length Parties

Except as described under "*Other Securities to be Distributed*", "*Name of Agent and Agent's Compensation*", "*Options to Purchase Securities*" and "*Permitted Use of Funds*" the Issuer 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 Issuer or to a Non-Arm's Length Party to the Qualifying Transaction, or to a person engaged in investor relations activities, promotional or market-making services in respect of the Issuer or the securities of the Issuer or any Resulting Issuer, by any means, including:

(a) remuneration, which includes but is not limited to salaries, consulting fees, management contract fees or directors' fees, finders' fees (except as permitted under the CPC Policy), loans, advances and bonuses, and

(b) deposits and similar payments.

Further, no such payment will be made by the Issuer or by any other Person after the Completion of the Qualifying Transaction if such payment relates to services rendered or obligations incurred before or in connection with the Qualifying Transaction.

Notwithstanding the above, the Issuer may pay or reimburse a Non-Arm's Length Party to the Issuer for reasonable general and administrative expenses of the Issuer (including office supplies, office rent and related utilities, equipment leases, fees for legal services and fees for accounting and advisory services) not exceeding in aggregate $3,000 per month, and for fees for legal services relating to a proposed Qualifying Transaction, and the Issuer may also reimburse a Non-Arm's Length Party to the Issuer for reasonable out-of-pocket expenses incurred in pursuing the business of the Issuer described in "*Permitted Use of Funds*".

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.

Private Placements for Cash

After the closing of the Offering and until the Completion of the Qualifying Transaction, the Issuer 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 Issuer 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 $10,000,000. Generally, the only securities issuable pursuant to such a private placement will be Common Shares and Agents' Warrants.

Subject to certain limited exceptions, any Common Shares issued pursuant to the private placement to Non-Arm's Length Parties to the Issuer and to Principals of the Resulting Issuer will be subject to escrow.

Finder's Fees

Upon Completion of the Qualifying Transaction, the Issuer and Target Company may pay finder's fees in aggregate pursuant to Exchange Policy 5.1 – *Loans, Loan Bonuses, Finder's Fees and Commissions*:

(a) to a Person that is not a Non-Arm's Length Party to the Issuer; and

(b) to a Non-Arm's Length Party to the Issuer, provided that:

  (i) the Qualifying Transaction is not a Non-Arm's Length Qualifying Transaction;

  (ii) the Qualifying Transaction is not a transaction between the Issuer and an existing public company;

  (iii) the finder's fee is payable in the form of cash, Listed Shares and/or Warrants only;

(iv) the amount of any Concurrent Financing is not included in the value of the measurable benefit used to calculate the finder's fee; and

(v) approval of the finder's fee is obtained by ordinary resolution at a meeting of shareholders of the Issuer or by the written consent of shareholders of the Issuer holding more than 50% of the issued Common Shares, provided that the votes attached to the Common Shares held by the recipient of the finder's fee and its Associates and Affiliates are excluded from the calculation of any such approval or written consent.

PLAN OF DISTRIBUTION

Name of Agent and Agent's Compensation

Pursuant to the Agency Agreement, the Issuer will appoint the Agent as its agent to offer for sale, on a commercially reasonable efforts basis to the public 2,000,000 Common Shares, as provided in this Prospectus, at a price of $0.10 per Common Share for gross proceeds of $200,000, subject to the terms and conditions of the Agency Agreement. This Prospectus qualifies the distribution of 2,000,000 Common Shares.

The Agent will receive the Agent's Commission equal to 10% of the aggregate gross proceeds of the Offering, representing $20,000. The Issuer has paid a deposit of $15,000 for the Agent's legal fees and $15,000 (plus applicable taxes) in satisfaction of the Agent's Corporate Finance Fee. In addition, the Issuer will reimburse the Agent for all of its reasonable out-of-pocket expenses and disbursements (including fees and disbursements incurred by the Agent's legal counsel up to $15,000, excluding applicable taxes and disbursements).

The Issuer has also agreed to grant to the Agent and its sub-agents, if any, the non-transferable Agents' Warrants to purchase the equivalent of 10% of the aggregate number of Common Shares sold pursuant to the Offering, being 200,000 Common Shares, at a price of $0.10 per Common Share, which warrant may be exercised for a period of 5 years from the Listing Date. This Prospectus qualifies the distribution of the Agents' Warrants. Not more than 50% of the Common Shares received on the exercise of the Agent's Warrant may be sold by the Agent prior to the Completion of the Qualifying Transaction. The remaining 50% may be sold after the Completion of the Qualifying Transaction.

The Agent has agreed to use commercially reasonable efforts to secure subscriptions for the Common Shares offered hereunder on behalf of the Issuer and may make co-brokerage arrangements with other investment dealers at no additional cost to the Issuer. 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.

The Offering will be made in accordance with the rules and policies of the Exchange and with the consent of the Exchange. The closing of the Offering will take place at such time as the Issuer and the Agent may agree, provided that the subscriptions have been received.

Commercially Reasonable Efforts Offering and Distribution

The Offering consists of 2,000,000 Common Shares for total gross proceeds of $200,000 for total gross proceeds of $200,000. Pursuant to the CPC Policy, 75% of the total number of Common Shares offered under this Prospectus, being 1,500,000 Common Shares, are subject to the following limits:

(a) the maximum number of Common Shares that may be directly or indirectly purchased by any one purchaser pursuant to the Offering is 2% of the total number of Common Shares offered under this Prospectus, representing 40,000 Common Shares ($4,000); and

(b) the maximum number of Common Shares that may be directly or indirectly purchased by any one purchaser, together with that purchaser's Associates and Affiliates, is 4% of the total number of Common Shares offered under this Prospectus, representing 80,000 Common Shares ($8,000).

The funds received from the Offering will be deposited with the Agent and will not be released until $200,000 have been deposited and the Agent consents to the release thereof. Subscriptions of 2,000,000 Common Shares for total gross proceeds of $200,000 must be raised within 90 calendar days of the issuance of a final receipt for this Prospectus, or such other time as may be consented to by the Persons 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 to be Distributed

In accordance with the policies of the Exchange, the Issuer also proposes to grant additional CPC Stock Options to certain directors and senior officers of the Issuer at the closing of the Offering to purchase 200,000 Common Shares, assuming completion of the Offering. Such CPC Stock Options to be granted at the closing of the Offering are qualified for distribution under this Prospectus provided that the option holder resides in a jurisdiction in which this Prospectus is filed. The CPC Stock Options are exercisable a price of $0.10 per Common Share and may be exercised for a period of 10 years from the date of grant. See "*Options to Purchase Securities*" and "*Plan of Distribution*".

Determination of Price

The Offering price of $0.10 per Common Share was determined by negotiation between the Issuer and the Agent.

Listing Application

The Exchange has conditionally accepted the listing of the Issuer’s Common Shares. Listing will be subject to the Issuer fulfilling all of the listing requirements of the Exchange, including distribution of the Common Shares to a minimum number of public securityholders, and the approval of the Exchange.

Venture Issuer

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

Restrictions on Trading

Other than the initial distribution of the Common Shares pursuant to this Prospectus, the grant of the Agents' Warrants and the grant of the CPC Stock Options, no securities of the Issuer will be permitted to be issued during the period between the date a receipt for the preliminary prospectus is issued by the Commissions 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 Laws or where the applicable securities commissions grant a discretionary order.

DESCRIPTION OF SECURITIES DISTRIBUTED

General

The Issuer is authorized to issue an unlimited number of Common Shares of which, as at the date hereof, 2,400,000 Common Shares are issued and outstanding as fully paid and non-assessable. In addition, 2,000,000 Common Shares (assuming completion of the Offering) may be issued pursuant to the Offering; up to 200,000 Common Shares (assuming completion of the Offering) may be issued upon exercise of the Agents' Warrants; and up to 200,000 Common Shares (assuming completion of the Offering) may be issued upon exercise of the CPC Stock Options to be granted to certain directors, together with an additional 240,000 Common Shares upon exercise of the outstanding CPC Stock Options which have been granted to the directors and officers of the Issuer. See "*Plan of Distribution*", "*Name of the Agent and Agent's Compensation*" and "*Options to Purchase Securities*".

Common Shares

The holders of Common Shares are entitled to: (i) receive notice of and to vote at every meeting of shareholders of the Issuer and shall have one vote thereat for each such Common Share so held; (ii) receive such dividend as the directors of the Issuer may from time to time declare on the Common Shares; and (iii) receive the remaining property of the Issuer in the event of dissolution, liquidation or winding up of the Issuer or upon any distribution of the assets of the Issuer (other than by way of dividend out of monies properly applicable to the payment of dividends).

In addition, 200,000 Common Shares are reserved for issuance upon the exercise of the Agent's Option and 440,000 Common Shares are reserved for issuance upon the exercise of the CPC Stock Options. See "*Plan of Distribution*" and "*CPC Stock Options*".

CAPITALIZATION

The table below shows the capitalization of the Issuer as at the date of the statement of financial position and the date hereof before and after giving effect to this Offering but prior to taking into account the costs of the issue:

Designation of Securities	Amount authorized	Amount outstanding as of the date of the most recent statement of financial position contained in this Prospectus(1)	Amount outstanding as of this Prospectus(1)(2)	Amount to be outstanding upon completion of the Offering(2)(3)(4)(5)
Common Shares	Unlimited	2,000,000 Common Shares ($100,000)	2,400,000 Common Shares ($120,000)	4,400,000 Common Shares ($320,000)

Notes:

(1) As at the date of the Issuer's most recent financial position (October 31, 2021), the Issuer had not commenced commercial operations. These Common Shares will be subject to escrow restrictions. See "*Business of the Issuer*" and "*Escrowed Securities*". To date, the Issuer issued an aggregate of 2,000,000 Common Shares for cash proceeds in the amount of $100,000 pursuant to a private placement completed on August 30, 2021. On January 20, 2022, the Issuer issued 400,000 Common Shares for cash proceeds in the amount of $20,000 at $0.05 per Common Share pursuant to a private placement . See "*Prior Sales*" and "*Use of Proceeds*".

(2) The Issuer has granted 240,000 CPC Stock Options to the directors and officers of the Issuer, at an exercise price of $0.05 per Common Share and expiring 10 years from the date of grant. See "*Options to Purchase Securities*".

(3) Upon completion of the Offering, the Issuer will reserve 200,000 Common Shares for issuance upon exercise of the CPC Stock Options to be granted to certain directors of the Issuer at an exercise price of $0.10 per Common Share and expiring 10 years from the Listing Date. See "*Options to Purchase Securities*".

(4) The Issuer has reserved 200,000 Common Shares reserved for issuance upon exercise of the Agents' Warrants, each exercisable at a price of $0.10 per Common Share for 5 years from the Listing Date. See "*Name of the Agent and Agent's Compensation*".

(5) The gross proceeds from the Offering will be $200,000 assuming the Offering, before deducting the Agent's Commission, the Corporate Finance Fee and the Agent's legal fees and reasonable expenses, filing fees, the Issuer's legal and audit expenses, costs and expenses in connection with the previous issuance of Common Shares, and other costs of the Offering which in the aggregate are estimated to be $103,050 assuming the Offering, excluding any applicable taxes and disbursements. See "*Use of Proceeds*".

OPTIONS TO PURCHASE SECURITIES

CPC Stock Options

From the date of incorporation of the Issuer to the date of this Prospectus, CPC Stock Options to purchase up to 240,000 Common Shares have been granted as follows:

Name of Optionee	Number of Common Shares Optioned Prior to the Offering (1)(2)	Exercise Price per Common Share	Expiry Date
Joel Arberman	96,000	$0.05	10 years from the date of grant
Benjamin McMillan	40,000	$0.05	10 years from the date of grant
Sunil Cherian	24,000	$0.05	10 years from the date of grant

Mary-Frances Coleman	16,000	$0.05	10 years from the date of grant
Michael Rennie	16,000	$0.05	10 years from the date of grant
Sokhie Puar	48,000	$0.05	10 years from the date of grant
TOTAL	**240,000**		

Notes:
(1) Such CPC Stock Options are exercisable for a period of 10 years from the date of grant.
(2) All CPC Stock Options are subject to escrow pursuant to the CPC Policy. See "*Escrowed Securities*".

CPC Stock Options to purchase up to 200,000 Common Shares, assuming completion of the Offering, are to be granted on closing of the Offering to certain directors and officers of the Issuer under the Issuer's Stock Option Plan (as defined below) and such CPC Stock Options are qualified for distribution under this Prospectus and expected to be allocated on the following basis:

Name of Optionee	Number of Common Shares Optioned Upon Completion of the Offering (1)(2)	Exercise Price per Common Share	Expiry Date
Joel Arberman	80,001	$0.10	10 years from the date of grant
Benjamin McMillan	33,333	$0.10	10 years from the date of grant
Sunil Cherian	20,000	$0.10	10 years from the date of grant
Mary-Frances Coleman	13,333	$0.10	10 years from the date of grant
Michael Rennie	13,333	$0.10	10 years from the date of grant
Sokhie Puar	40,000	$0.10	10 years from the date of grant
TOTAL	**200,000**		

Notes:
(1) The CPC Stock Options to be granted upon closing of the Offering to the directors and senior officers of the Issuer who are resident in a jurisdiction in which the Prospectus is filed are qualified for distribution pursuant to this Prospectus (subject to regulatory approval). Such CPC Stock Options shall be exercisable for a period of 10 years from the Listing Date.
(2) All CPC Stock Options are subject to escrow pursuant to the CPC Policy. See "*Escrowed Securities*".

Stock Option Terms

The board of directors of the Issuer may from time to time, in its discretion, and in accordance with Exchange requirements, grant to directors, officers and technical consultants, non-transferable options to purchase Common Shares for a period of up to 10 years from the date of the grant, provided that the number of Common Shares reserved for issuance may not exceed 10% of the then issued and outstanding Common Shares at the date of the grant. The maximum number of Common Shares for issuance to any individual director or officer may not exceed 5% of the issued and outstanding Common Shares outstanding as at the date of grant of such options. The maximum number of Common Shares for issuance at any given time to all technical consultants may not exceed 2% of the issued and outstanding Common Shares as at the date of grant of such option.

The purpose of the stock option plan (the "**Stock Option Plan**") established by the Issuer, pursuant to which it may grant CPC Stock Options, is to promote the profitability and growth of the Issuer by facilitating the efforts of the Issuer to obtain and retain key individuals. The Stock Option Plan provides an incentive for and encourages ownership of the Common Shares by its key individuals so that they may increase their stake in the Issuer and benefit from increases in the value of the Common Shares. Pursuant to the Stock Option Plan, the maximum number of Common Shares reserved for issuance in any 12-month period to any one optionee other than a consultant may not exceed 5% of the issued and outstanding Common Shares at the date of the grant. The maximum number of Common Shares reserved for issuance in any 12-month period to any consultant may not exceed 2% of the issued and outstanding Common Shares at the date of the grant and the maximum number of Common Shares reserved for issuance in any 12-month period to all persons engaged in investor relations activities may not exceed 2% of the issued and outstanding number of Common Shares at the date of the grant. In addition, any CPC Stock Options granted to an investor relations service provider once the Qualifying Transaction has been completed, such CPC Stock Options will vest in stages over a period of not less than 12-months and with no more than one quarter vesting in any 3-month period.

Notwithstanding the terms of the Stock Option Plan described above, the CPC Policy imposes certain restrictions on CPC Stock Options during the period that the Issuer remains a CPC. Such restrictions shall remain in place until the Exchange issues the Final QT Exchange Bulletin (such bulletin indicating that the Resulting Issuer will not be considered a CPC). Under the CPC Policy, the Issuer, while it remains a CPC, is limited to granting CPC Stock Options to only directors, officers and technical consultants of the Issuer. In addition, the total number of Common Shares reserved under option for issuance pursuant to the Stock Option Plan may not exceed 10% of the Common Shares outstanding as at the date of the grant of the option and the exercise period shall not exceed 10 years from the date of the grant.

In addition, while the Issuer is a CPC, it is prohibited from granting CPC Stock Options to any person providing investor relations activities, promotional or market making services. The exercise price per Common Share under any CPC Stock Option granted by the Issuer while it is a CPC may not be less than the greater of $0.10 and the Discounted Market Price (as defined under Exchange policies) and will be paid in cash or cash equivalent.

The number of Common Shares issuable at any given time to Eligible Charitable Organizations in aggregate will not exceed 1% of the issued and outstanding Common Shares of the Issuer as at the date of grant of any CPC Stock Option.

The term of CPC Stock Options must expire not later than 12 months after the optionee ceases to be a director, officer or technical consultant of the Issuer, or of the Resulting Issuer, as the case may be, subject to any earlier expiry date of such CPC Stock Option.

All CPC Stock Options and Common Shares issued pursuant to the exercise of CPC Stock Options prior to the Completion of the Qualifying Transaction, are subject to escrow under the Escrow Agreement until the Final QT Exchange Bulletin is issued. In addition, all Common Shares issued on or after the date of the Final QT Exchange Bulletin pursuant to the exercise of CPC Stock Options granted prior to the Offering with an exercise price that is less than the issue price of this Offering is also subject to escrow under the Escrow Agreement. For further details of the escrow requirements and release provisions, see "*Escrowed Securities*".

PRIOR SALES

Since the date of incorporation of the Issuer, 2,400,000 Common Shares have been issued as follows:

Date of Issue	Number of Common Shares(1)	Per Common Share Consideration	Aggregate Value of Consideration	Nature of Considerat ion
August 30, 2021	2,000,000	$0.05	$100,000	Cash
January 20, 2022	400,000	$0.05	$20,000	Cash
TOTAL	2,400,000	-	$120,000	-

Notes:
(1) All above Common Shares are subject to escrow pursuant to the CPC Policy. See "*Escrowed Securities*".
(2) See "*Capitalization*".

ESCROWED SECURITIES

Securities Escrowed Prior to the Completion of the Qualifying Transaction

All of the 2,400,000 Common Shares issued prior to the Offering at a price below $0.10 per Common Share and all Common Shares that may be acquired from treasury by Non-Arm's Length Parties of the Issuer either under the Offering or otherwise prior to the date of the Final QT Exchange Bulletin will be deposited with the Escrow Agent under the Escrow Agreement.

All CPC Stock Options and all Common Shares issued prior to the date of the Final QT Exchange Bulletin pursuant to the exercise of CPC Stock Options are subject to escrow under the Escrow Agreement. In addition, all Common Shares issued on or after the date of the Final QT Exchange Bulletin pursuant to the exercise of CPC Stock Options granted prior to the Offering with an exercise price that is less than the issue price of this Offering as also subject to escrow under the Escrow Agreement.

The following table sets out, as at the date hereof, the number of securities of the Issuer, which are expected to be held in escrow upon completion of the Offering:

Name, State and Country of Residence of Shareholder	Number of Common Shares held prior to the Offering	Number of Common Shares Held in Escrow(1)	Number of CPC Stock Options subject to escrow (2)	Percentage of Common Shares Prior to Completion of the Offering(3)	Percentage of Common Shares after giving effect to the Offering(4)
Joel Arberman *Florida, USA*	1,500,000	1,500,000	176,001	62.500%	34.09%
Benjamin McMillan *Florida, USA*	250,000	250,000	73,333	10.42%	5.68%
Sunil Cherian *California, USA*	150,000	150,000	44,000	6.25%	3.41%
Mary-Frances Coleman *Arizona, USA*	100,000	100,000	29,333	4.17%	2.27%
Michael Rennie(5) *Toronto, Ontario, Canada*	100,000	100,000	29,333	4.17%	2.27%
Sokhie Puar *Surrey, British Columbia, Canada*	300,000	300,000	88,000	12.50%	6.82%
TOTAL	**2,400,000**	**2,400,000**	**440,000**	**100%**	**54.54%**

Notes:

(1) Assuming no Common Shares are purchased by the shareholders listed above under the Offering and assuming no exercise of the Agents' Warrants and CPC Stock Options. See "Plan of Distribution".

(2) Assuming 440,000 CPC Stock Options are held in escrow after giving effect to the Offering. See "*Options to Purchase Securities*". Based on the 2,400,000 Common Shares issued and outstanding on a non-diluted basis prior to completion of the Offering.

(3) Percentages are calculated on non-diluted basis, assuming no exercise of the CPC Stock Options or Agents' Warrants, and assuming no Common Shares are purchased by the shareholders listed above under the Offering. See "*Options to Purchase Securities*" and "*Name of Agent and Agent's Compensation*".

(4) Based on 4,400,000 Common Shares issued and outstanding after completing the Offering. Assuming no exercise of the Agents' Warrants and the CPC Stock Options.

(5) Mr. Rennie holds 100,000 Common Shares through Michael S. Rennie Professional Corporation, a private Ontario corporation owned and controlled by Mr. Rennie.

Where the Common Shares 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 securities to be issued or transferred if it 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:

(a) all CPC Stock Options granted prior to the date of the Final QT Exchange Bulletin and all Common Shares that were issued pursuant to the exercise of such CPC Stock Options prior to the date of the Final QT Exchange Bulletin will be released from escrow on the date of the Final QT Exchange Bulletin, other than CPC Stock Options that were granted prior to the Issuer's IPO with an exercise price that is less than the issue price of the Common Shares under this Prospectus and any Common Shares that were issued pursuant to the exercise of such CPC Stock Options which will be released from escrow in accordance with (b); and

(b) except for the CPC Stock Options and Common Shares issued pursuant to the exercise of such CPC Stock Options that are released from escrow on the date of the Final QT Exchange Bulletin as provided for in (a), all of the securities held in escrow will be released from escrow in accordance with the following schedule:

Release Dates	Percentage to be Released
Date of Final QT Exchange Bulletin	25%
Date 6 months following Final QT Exchange Bulletin	25%
Date 12 months following Final QT Exchange Bulletin	25%
Date 18 months following Final QT Exchange Bulletin	25%
TOTAL	**100%**

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 existing Principals of the Issuer and/or to incoming Principals in connection with a proposed Qualifying Transaction.

If a Final QT Exchange Bulletin is not issued, the escrowed Common Shares will not be released. Under the Escrow Agreement, upon the issuance by the Exchange of a bulletin delisting the Issuer, the Transfer Agent is irrevocably authorized to:

(a) immediately cancel all of the escrowed Common Shares held by each Non-Arm's Length Party to the Issuer that were issued at a price below the Offering price under this Prospectus and all CPC Stock Options and Option Shares held by such persons; and

(b) cancel all of the escrowed securities on a date that is 10 years from the date of such Exchange bulletin.

Escrowed Securities on Qualifying Transaction

Generally, in connection with the Qualifying Transaction, subject to certain exemptions, all securities of the Resulting Issuer held by Principals of the Resulting Issuer will be required to be escrowed in accordance with the policies of the Exchange.

PRINCIPAL SHAREHOLDERS

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

Name of Shareholder	Type of Ownership	Number of Common Shares	Percentage Owned Prior to Completion of Offering	Percentage of Common Shares Owned Following Completion of the Offering(1)(2)(3)
Joel Arberman	Direct	1,500,000	62.50%	34.09%

Sokhie Puar	Direct	300,000	12.50%	6.82%
Benjamin McMillan	Direct	250,000	10.42%	5.68%

Notes:

(1) These Common Shares are subject to the terms and conditions of the Escrow Agreement. See "*Escrowed Securities*".

(2) On a non-diluted basis. Assuming no Common Shares are purchased by the shareholders listed above under the Offering.

(3) On a fully diluted basis, assuming the full exercise of the Agents' Warrants and CPC Stock Options. After giving effect to the Offering, Mr. Arberman will hold 33.25% of the issued and outstanding Common Shares, Mr. Sokhie Puar will hold 7.70% of the issued and outstanding Common Shares, and Mr. McMillan will hold 6.42% of the issued and outstanding Common Shares.

DIRECTORS, OFFICERS AND PROMOTERS

Name, Address, Occupation, Security Holdings and Involvement with Other Reporting Issuers

The board of directors of the Issuer consists of five persons. Each director will hold office until the next annual meeting of shareholders or until their successor is elected or appointed. An audit committee has been established as a subcommittee of the board of directors. See "*Audit Committee*". The following are the names and municipalities of residence of the directors, officers and Promoters of the Issuer, their current positions with the Issuer and their current principal occupation:

Name, State and Country of Residence & Position with the Issuer	Principal Occupation during the Prior Five Years	Term of Office with the Issuer	Number of Common Shares Owned (2)(3)
Joel Arberman[1] *Florida, USA* Director, CEO, CFO, and Promoter	Managing Member of Maxim Partners, LLC from 2013 to 2019. Since 2019, Managing Member of Meraki Partners, LLC and Meraki Funds, LLC, which principal business is to assist entrepreneurs to take their companies public and to manage private investment funds for accredited investors, respectively.	Since August 12, 2021	1,500,000
Benjamin McMillan[1] *Florida, USA* Director	Portfolio Manager at RQSI from 2015 to 2017. Founder and Chief Investment Officer of BRI Partners from 2017 to 2019. Since 2019, Founding partner and Chief Investment Officer of IDX Digital Assets and Chief Investment Officer of IDX Insights, which are wholly owned subsidiaries of IDX Global.	Since August 12, 2021	250,000
Sunil Cherian *California, USA* Director	Founder and Chief Executive Officer of Mentor Global Inc. from 2012 to 2019. Since 2019, Co-Founder and Chief Executive Officer of Copperwire Systems, Inc., a blockchain middleware SaaS company.	Since August 12, 2021	150,000
Mary-Frances Coleman[1] *Arizona, USA* Director	Chief Executive Officer and President of Realty Executives, LLC from 2015 to 2017. Chief Operating Officer of eXp Realty from 2017 to 2019. Since 2019, Founder and Chief Executive Officer of SPOT On Strategic, a consulting company that provides businesses across a number of industries an in-depth evaluation and recommendation for strategic success.	Since August 12, 2021	100,000
Sokhie Puar *Surrey, British Columbia, Canada* Director	President of SNJ Capital Ltd. since 2000 and President of SANJ Capital Corp. since 2017, SNJ is a holding company and SANJ Capital Corp. is a consulting company that provides business advice to private and public companies.	Since January 20, 2022	300,000

Michael Rennie[(4)] *Toronto, Ontario, Canada* Corporate Secretary	Since 2013, Partner at Wildeboer Dellelce LLP, a corporate finance and transactional law firm.	Since January 20, 2022	100,000

Notes:

(1) Member of the Audit Committee of the Issuer. Mr. Arberman is the Chair of the Audit Committee. See "*Audit Committee*".

(2) "Owned" includes owned, controlled, or otherwise directed, directly or indirectly. These Common Shares are subject to the terms and conditions of the Escrow Agreement. See "*Escrowed Securities*".

(3) Assuming no Common Shares are purchased by the shareholders listed above under the Offering and assuming no exercise of the Agents' Warrants and the CPC Stock Options.

(4) Mr. Rennie holds 100,000 Common Shares through Michael S. Rennie Professional Corporation, a private Ontario corporation owned and controlled by Mr. Rennie.

Prior to giving effect to the Offering, the directors and officers of the Issuer, as a group, beneficially own, directly or indirectly, 2,400,000 Common Shares, representing 100% of the issued and outstanding Common Shares of the Issuer on a non-diluted basis. Assuming the completion of the Offering, the directors and officers will hold approximately 55.54% of the issued and outstanding Shares, excluding the exercise of the CPC Stock Options and the Agents' Warrants. For particulars of the shareholdings of the directors and officers of the Issuer, see "*Principal Shareholders*" and "*Escrowed Securities*".

In addition to any other requirements of the Exchange, the Exchange expects management of the Issuer to meet a high management standard. The directors and officers of the Issuer 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.

Each of the directors and officers of the Issuer will devote the time required to achieve the goal of the Issuer to complete a Qualifying Transaction. Time actually spent by the directors and officers of the Issuer will vary according to the needs of the Issuer.

Directors and Officers of the Issuer

Set forth below is a description of the background of the directors and officers of the Issuer, including a description of each individual's principal occupation(s) within the past five years. For further information, see "*Other Reporting Issuer Experience*".

Joel Arberman, 49, Director, Chief Executive Officer, and Chief Financial Officer

Mr. Arberman serves as the Managing Member of Meraki Partners, LLC since May 2019. Meraki Partners, LLC helps entrepreneurs take their companies public to complete acquisitions, recruit talent, and raise capital. Since November 2020, he also serves as the Managing Member of Meraki Funds, LLC which manages private investment funds for accredited investors. Since March 2021, Mr. Arberman also serves as the CFO of UNSDG Acquisition Corp. which is a special purpose acquisition corporation that has applied to trade on NASDAQ. From April 2013 to May 2019, Mr. Arberman was the Managing Member of Maxim Partners, LLC which provided management consulting services to technology, healthcare, automotive, real estate and financial service businesses. From March 2011 to January 2016, Mr. Arberman was also CEO & Director of Mister Goody, Inc. which was an SEC reporting issuer that traded on the OTC QB. Mr. Arberman received a B.S. degree with a concentration in Finance and Marketing, and minor in Economics at State University of New York at Albany.

Mr. Arberman is an independent contractor of the Issuer and has not entered into a non-competition or non-disclosure agreement with the Issuer. It is anticipated that Mr. Arberman will devote such amount of time as is required by the Issuer to identify and complete a Qualifying Transaction.

Benjamin McMillan, 42, Director

Mr. McMillan is founding partner and CIO of IDX Digital Assets and CIO of IDX Insights, which are wholly owned subsidiaries of IDX Global, a research and indexing company. Between 2015 and 2017, Mr. McMillan served as a portfolio manager at Ramsey Quantitative Systems Inc. (RQSI), where he launched the RQSI Small Cap Hedged Equity Fund. Prior to that, Mr. McMillan was a Portfolio Manager at Van Eck Global. Mr. McMillan also founded software company AlphaStratus which was sold to eVestment in 2012. Mr. McMillan holds an MSc in Econometrics from the London School of Economics as well as an MA and BA in Economics from Boston University.

Mr. McMillan is an independent contractor of the Issuer and has not entered into a non-competition or non-disclosure agreement with the Issuer. It is anticipated that Mr. McMillan will devote such amount of time as is required by the Issuer to identify and complete a Qualifying Transaction.

Sunil Cherian, 54, Director

Mr. Cherian is currently the CEO and co-founder of Copperwire Systems, Inc., a Silicon Valley based blockchain middleware SaaS company with a mission to make blockchain technology easy to use for enterprises and develop a new trust infrastructure for business-to-business interactions. Mr. Cherian has spent 30 years in networking, security, cloud, infrastructure and edtech building multiple Silicon Valley companies from startups to IPOs and everything in between. Mr. Cherian has been involved in two IPOs (Array Networks, Alteon Websystems) and been part as a software engineer of 3 companies that have been acquired (VMX acquired by Octel, Octel acquired by Lucent Technologies, Alteon Websystems acquired by Nortel Networks) and been founder / CEO of two companies (Copperwire Systems and Mentor Global) and part of senior management team at other public companies like Array Networks. Mr. Cherian has a B.Tech in Computer Science & Engineering from College of Engineering, Trivandrum in Kerala, India and a M.S. in Computer Science from SUNY Albany.

Mr. Cherian is an independent contractor of the Issuer and has not entered into a non-competition or non-disclosure agreement with the Issuer. It is anticipated that Mr. Cherian will devote such amount of time as is required by the Issuer to identify and complete a Qualifying Transaction.

Mary-Frances Coleman, 53, Director

Ms. Coleman is the Founder and CEO of SPOT On Strategic, a consulting company that provides businesses across a number of industries an in depth evaluation and recommendation for strategic success. As COO for eXp Realty, LLC, Ms. Coleman's efforts over a 17-month period resulted in over 700% growth in a company that had been open for ten years prior to her presence. Ms. Coleman was a driving force in enabling the parent company to up-list on Nasdaq and drove the initiative to become the first single brokerage across all 50 states. Ms. Coleman has held many positions in real estate and the related industries. As CEO for Realty Executives, LLC., Ms. Coleman ran all aspects of the organization, including corporate, legal and growth initiatives, as well as Joint Venture structures and business development. As Head of Operations for HomeSmart International from 2004 to 2008, Ms. Coleman created the framework for education, business and employee development, and franchise development which led to 400% company growth in less than 3 years, making it one of the nation's largest Brokerages. For over 25 years, Mary-Frances has focused her legal practice solely on real estate and corporate issues. Ms. Coleman is a practicing lawyer and a licensed real estate broker in the state of Arizona. She earned her Juris Doctor in law at the John Marshall Law School and has a B.A. from the University of Cincinnati Ohio.

Ms. Coleman is an independent contractor of the Issuer and has not entered into a non-competition or non-disclosure agreement with the Issuer. It is anticipated that Ms. Coleman swill devote such amount of time as is required by the Issuer to identify and complete a Qualifying Transaction.

Sokhie Puar, 58, Director

Mr. Puar, with over 30 years in the public markets, has worked in various capacities in both public and private companies. He has worked with companies in the mining, oil and gas, technology, education and clean energy sectors since 2001. Most recently, Mr. Puar held the positions of CEO, Chairman and Director of Candelaria Mining Corp. from July 2012 to September 2017. During his tenure, Candelaria Mining Corp. acquired several mining projects in Mexico. From May of 2015 to May 2019 Mr. Puar was CEO of ASB Capital Corp. (now Else Nutrition Holdings Inc.) and he has been a director since May 2015. Mr. Puar also sits on the board of Adcore Inc., a technology company in the digital advertising space and Sixth Wave Innovations Inc, a nanotechnology company. Mr. Puar holds a diploma in Mechanical Engineering Technology and a diploma in Business Administration from the British Columbia Institute of Technology. Mr. Puar sits and has sat on the board of many public and private companies including the board of Governors of Southpointe Academy, an independent school located in Tsawwassen, B.C., where he Chaired the Governance Committee, and currently sits on multiple committees and serves as Vice Chair.

Mr. Puar is an independent contractor of the Issuer and has not entered into a non-competition or non-disclosure agreement with the Issuer. It is anticipated that Mr. Puar swill devote such amount of time as is required by the Issuer to identify and complete a Qualifying Transaction.

Michael Rennie, 35, Corporate Secretary

Mr. Rennie is a partner of Wildeboer Dellelce LLP, one of Canada's leading corporate finance and transactional law firms. Mr. Rennie's practice focuses primarily in the areas of corporate finance, mergers and acquisitions and corporate / commercial law. He has extensive experience representing issuers, investment dealers, private equity firms and other investors in a wide variety of capital markets and corporate transactions including equity and debt financings, going public transactions, take-overs and going private transactions, restructurings and reorganizations, asset and share acquisitions and dispositions, securities law compliance and corporate governance matters. Mr. Rennie regularly advises clients in a diverse range of industries, including technology, cannabis, mining, private equity, life sciences, manufacturing, financial services and entertainment. He holds a J.D. from Osgoode Hall Law School and a Bachelor of Arts from York University, and is past Co-Chair of the BBBST Young Leaders committee, a fundraising arm of Big Brothers Big Sisters of Toronto.

Mr. Rennie is an independent contractor of the Issuer and has not entered into a non-competition or non-disclosure agreement with the Issuer. It is anticipated that Mr. Rennie will devote such amount of time as is required by the Issuer to identify and complete a Qualifying Transaction.

Other Reporting Issuer Experience

The following table sets out the directors, officers and Promoters of the Issuer 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 (or the equivalent in a jurisdiction outside of Canada):

Name of Insider and Reporting Issuer	Name of Exchange or Market	Position	From	To
Sokhie Puar				
Sixth Wave Innovations	CSE	Director	Mar 2021	Present
Adcore Inc.	TSX	Director	Jan 2021	Present
VanadiumCorp Resource Inc.	TSXV	Director	Sep 2018	Present
Goldrea Res. Corp.	TSXV	Director	Jul 2016	Sep 2017
Specialty Liquid Tr. (Blue Bay Capital)	TSXV	Director	Dec 2017	Mar 2020
Juggernaut Exp. (Ardonblue Ventures Inc.)	TSXV	Director	Dec 2016	Dec 2017
Else Nutrition Holdings Inc.	TSXV	Director	May 2015	Present
		CEO	May 2015	May 2019
Candelaria Mining Corp. (Branco Resources Ltd.)	TSXV	CEO, President and Director	Jul 2012	Sep 2017
Michael Rennie				
Roshni Capital Inc.	TSXV	Director	Nov 2021	Present

Corporate Cease Trade Orders

Other than as set forth below, no director, officer, Insider or Promoter of the Issuer or a shareholder holding a sufficient number of securities of the Issuer to affect materially the control of the Issuer is, or within 10 years before the date of the Prospectus, has been a director, officer, Insider or Promoter of any other issuer that, while that person was acting in that capacity:

(a) was subject to a cease trade or similar order or an order that denied the other issuer access to any exemption under Securities Laws that was in effect for a period of more than 30 consecutive days, that was issued while the director, officer, Insider, Promoter or shareholder was acting in the capacity as director, officer, Insider or Promoter; or

(b) was subject to a cease trade or similar order or an order that denied the other issuer access to any exemption under Securities Laws that was in effect for a period of more than 30 consecutive days, that was issued after the director, officer, Insider, Promoter or shareholder ceased to be a director, officer, Insider or Promoter and which resulted from an event that occurred while that person was acting in the capacity as director, officer, Insider or Promoter.

Mr. Puar is the director of VanadiumCorp Resource Inc. ("**VanadiumCorp**") since September 2018. VanadiumCorp has been subject to a cease trade order resulting from failure to file its financial statements for the year ended October 31, 2020 and management discussion and analysis relating to such financial statements as issued on March 8, 2021 by the British Columbia Securities Commission. Such cease trade order was revoked on December 23, 2021.

Penalties or Sanctions

No director, officer, Insider or Promoter of the Issuer or a shareholder holding a sufficient number of securities of the Issuer to affect materially the control of the Issuer, has been subject to any penalties or sanctions imposed by a court relating to Securities Laws or by a 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 making an investment decision.

Bankruptcies

No director, officer, Insider or Promoter of the Issuer or shareholder holding a sufficient number of securities of the Issuer to affect materially the control of the Issuer, or a personal holding, company of any such persons has, within the 10 years before the date of this Prospectus, as applicable:

(a) been a director, officer, Insider or Promoter of any company that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or

(b) become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the director, officer, Insider, Promoter or shareholder.

Conflict of Interests

There are potential conflicts of interest to which all of the directors, officers, Insiders and Promoters of the Issuer will be subject in connection with the operations of the Issuer. All of the directors, officers, Insiders and Promoters are engaged in and will continue to be engaged in corporations or businesses which may be in competition with the search by the Issuer for businesses or assets in order to close a Qualifying Transaction. Accordingly, situations may arise where all of the directors, officers, Insiders and Promoters will be in direct competition with the Issuer.

Conflicts, if any, will be subject to the procedures and remedies as provided under the *Business Corporations Act* (British Columbia).

Promoters

Due to initiatives undertaken in assisting with organizing and financing the Issuer, Joel Arberman may be considered a Promoter of the Issuer under Securities Law. See "*Principal Shareholders*", "*Prior Sales*" and "*Options to Purchase Securities*". The aggregate number of Common Shares beneficially owned and controlled, directly or indirectly, by Promoters of the Issuer is 1,500,000 Common Shares, which will be equal to 34.09% of the issued and outstanding Common Shares upon the completion of the Offering, on a non-diluted basis.

Although Mr. Arberman has appointed Oziel Medina LLP as its agent for service of process, it may not be possible for investors to collect from Mr. Arberman judgments obtained in the courts of British Columbia predicated on the civil liability provisions of Securities Law. See "*International Promoters*".

Audit Committee

Exchange Policy 3.1 – *Directors, Officers, Other Insiders & Personnel and Corporate Governance* ("**Exchange Policy 3.1**") requires that the Issuer have an audit committee of at least three directors, the majority of whom are not employees, Control Persons or officers of the Issuer or any of its Associates or Affiliates. The audit committee of the board of directors of the Issuer will be responsible for overseeing the accounting and financial reporting processes of the Issuer and audits of the financial statements of the Issuer.

Pursuant to the CPC Policy, the Issuer is required to disclose information required under Form 52-110F2 – *Disclosure by Venture Issuers*, with respect to the audit committee, which includes the composition of the committee and the text of the audit committee charter.

Composition of the Audit Committee

The Issuer has appointed an audit committee consisting of the following three directors: Joel Arberman (Chair), Benjamin McMillan and Mary-Frances Coleman. Mr. McMillan and Ms. Coleman are independent of the Issuer for the purposes of Exchange Policy 3.1 and National Instrument 52-110 – *Audit Committees* ("**NI 52-110**"). Mr. Arberman is not considered to be independent under NI 52-110 as he is an officer and a Promoter of the Issuer. Each of Mr. Arberman, Mr. McMillan and Ms. Coleman are financially literate within the meaning of Securities Laws. See "*Directors and Officers of the Issuer*" above for the biographies of the members of the audit committee.

Audit Committee Oversight

As of the date of this Prospectus, the board of directors have never refused to adopt a recommendation of the audit committee to nominate or compensate an external auditor.

Reliance on Certain Exemptions

The Issuer is a "venture issuer" for the purposes of NI 52-110. Accordingly, the Issuer is relying upon the exemption in section 6.1 of NI 52-110 providing that the Issuer is exempt from the application of Part 3 (Composition of the Audit Committee) and Part 5 (Reporting Obligations) of NI 52-110.

Audit Committee Charter and Policies and Procedures

The responsibilities and duties of the audit committee are set out in the auditee committee charter, the text of which is attached to Schedule "A" of this Prospectus, which includes a description of the pre-approval requirement from the audit committee in respect of any non-audit related services provided by the Issuer's external auditors.

External Auditor Service Fees

The following table provides information in respect of fees incurred by the Issuer for services rendered by the Issuer's external auditor since the date of incorporation:

Since incorporation on August 12, 2021 to the date of this Prospectus	**Audit Fees(1)**	**Audit-Related Fees(2)**	**Tax Fees(3)**	**All Other Fees(4)**
	$6,995	$nil	$nil	$nil

Notes:
(1) The aggregate fees billed for audit services since incorporation.
(2) The aggregate fees billed since incorporation of the Issuer for assurance and related services by the Issuer's external auditor that are reasonably related to the performance of the audit or review of the Issuer's financial statements and are not disclosed in the "Audit Fees" column.
(3) The aggregate fees billed for tax compliance, tax advice, and tax planning services.
(4) The aggregate fees billed for professional services other than those listed in the other three columns.

EXECUTIVE COMPENSATION

Remuneration

Except as set out below or disclosed in this Prospectus, prior to the Completion of the Qualifying Transaction, no payment of any kind has been made, or will be made, directly or indirectly, by the Issuer to a Non-Arm's Length Party to the Issuer 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 Issuer or any Resulting Issuer by any means, other than:

(a) grants of CPC Stock Options as described in "*Options to Purchase Securities*";

(b) payment for and reimbursement of certain expenses as described in "*Use of Proceeds*"; and

(c) finder's fees as described in "*Finder's Fees*".

Further, no payment will be made by the Issuer, or by any party on behalf of the Issuer, after Completion of the Qualifying Transaction if the payment relates to services rendered or obligations incurred or in connection with the Qualifying Transaction. Following Completion of the Qualifying Transaction, it is anticipated that the Issuer shall pay compensation to its directors and officers.

DILUTION

Purchasers of Common Shares under this Prospectus will suffer an immediate dilution of approximately 25% or $0.025 per Common Share, assuming completion of the Offering. Dilution is computed on the basis of total gross proceeds to be raised by this Prospectus and from sales of securities prior to filing this Prospectus, without deduction of commissions or related expenses incurred by the Issuer or any Common Shares issuable on the exercise of the Agents' Warrants, as set forth below:

	Offering
Gross proceeds of prior share issuances	$120,000
Gross proceeds of this Offering	$200,000
Total gross after this Offering	**$320,000**
Offering price per share	$0.10
Gross proceeds per share after this Offering	$0.073
Dilution per share to subscriber	$0.027
Percentage of dilution in relation to offering price	27%

RISK FACTORS

There are a number of risks inherent in making an investment in the Common Shares. The list below outlines the material risk factors that should be considered by persons considering purchasing the Common Shares. The list is not intended to be all-inclusive:

(a) the Issuer was only recently incorporated, has not commenced commercial operations and has no assets other than cash. It has no history of earnings and shall not generate earnings or pay dividends until at least after the Completion of the Qualifying, Transaction. See "*Corporate Structure*" and "*Business of the Issuer*";

(b) investment in the Common Shares offered by the Prospectus is highly speculative given the proposed nature of the Issuer's business and its present stage of development;

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

(d) assuming completion of the Offering, an investor will suffer an immediate dilution to its investment of approximately 27% or $0.027 per Common Share.

(e) there is no market through which the Common Shares may be sold, and purchasers may not be able to resell the Common Shares purchased under this Prospectus. This may affect the pricing of the Common Shares in the secondary market, the transparency and availability of trading prices, the liquidity of the Common Shares, and the extent of issuer regulation;

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

(g) until Completion of the Qualifying Transaction, the Issuer is not permitted to carry on any business other than the identification and evaluation of potential Qualifying Transactions. See "*Business of the Issuer*";

(h) the Issuer has only limited funds with which to identify and evaluate potential Qualifying Transactions and there can be no assurance that the Issuer will be able to identify a suitable Qualifying Transaction. See "*Business of the Issuer*";

(i) even if a proposed Qualifying, Transaction is identified, there can be no assurance that the Issuer will be able to successfully complete such transaction. If a Qualifying Transaction is completed, the Issuer cannot be certain and provides no guarantee that the Target Company or Significant Assets will be profitable or ultimately benefit the Issuer's shareholders. See "*Business of the Issuer*";

(j) completion of the 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. See "*Business of the Issuer*";

(k) unless a 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 Issuer of fair value for the Common Shares;

(l) upon public announcement of a proposed Qualifying Transaction, trading in the Common Shares of the Issuer 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 Issuer may 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 Issuer completing the proposed Qualifying Transaction. See "*Business of the Issuer*";

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

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

(o) in the event that the management, directors or Promotors of the Issuer reside outside of Canada or the Issuer identifies a foreign business as a proposed Qualifying Transaction, investors may find it difficult or impossible to effect service or notice to commence legal proceedings upon any management, directors or Promoters who are resident outside of Canada or upon the foreign business and may find it difficult or impossible to enforce against such persons, judgments obtained in Canadian courts. Mr. Arberman, Mr. McMillan, Mr. Cherian and Ms. Coleman currently reside in the United States of America, and the Issuer may identify businesses or assets of a proposed Qualified Transaction that are non-Canadian. See "*International Promoters*";

(p) the Qualifying Transaction may be financed in all or part by the issuance of additional securities by the Issuer 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 Issuer;

(q) subject to prior Exchange acceptance, the Issuer may be permitted to loan or advance up to the greater of $250,000 and 20% of its working capital to a target business without shareholder approval and there can be no assurance that the Issuer will be able to recover that loan. See "*Use of Proceeds*";

(r) any failure to successfully integrate a business acquired pursuant to the Qualifying Transaction or a failure of such business to benefit the Issuer could have a material adverse effect on the Resulting Issuer's business and results of operations;

(s) the Issuer is relying solely on the past business success of its directors and officers to identify a Qualifying Transaction of merit. The success of the Issuer 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 Issuer. In such event, the Issuer will seek satisfactory replacements but there can be no guarantee that appropriate personnel may be found. See "*Directors, Officers and Promoters*"; and

(t) the Issuer may incur additional expenses and delays due to the impact of the global pandemic caused by COVID-19 on the capital markets and general market conditions. Such expenses and delays may result in a material adverse impact in with the Issuer's ability to complete its Offering or ability to identify and complete a proposed Qualifying Transaction.

As a result of these factors, this Offering is only suitable to investors who are willing to rely solely on management of the Issuer 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

There are no legal proceedings to which the Issuer is a party nor, to its knowledge, are any such proceedings contemplated.

RELATIONSHIP BETWEEN THE ISSUER AND THE AGENT

The Agent of the Issuer is Echelon Wealth Partners Inc., 1 Adelaide Street East, Suite 2100, Toronto, ON M5C 2V9.

The Issuer is not a related issuer or connected issuer of the Agent (as such terms are defined in National Instrument 33-105 - *Underwriting Conflicts*). The Agent has advised the Issuer that to the best of its knowledge and belief, no directors or officers, employees or contractors or Associates or Affiliates of the foregoing have subscribed for Common Shares.

RELATIONSHIP BETWEEN THE ISSUER AND PROFESSIONAL PERSONS

Legal matters relating to the Offering will be passed upon by Oziel Medina LLP on behalf of the Issuer, and by LaBarge Weinstein LLP, on behalf of the Agent.

As of the date of this Prospectus, none of the aforementioned persons or their respective partners or employees and no person whose profession or business gives authority to a statement made by such person who is named in this Prospectus:

(a) beneficially owns, directly or indirectly, any securities of the Issuer or its Associates and Affiliates; or

(b) is or is expected to be elected, appointed or employed as a senior officer, director, employee or become a Promoter of the Issuer or its Associates or Affiliates.

RSM Alberta LLP, auditors of the Issuer, are independent of the Issuer within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of Alberta.

AUDITORS, TRANSFER AGENTS AND REGISTRARS

Auditors

The auditors of the Issuer are RSM Alberta LLP, Chartered Professional Accountants, located at 777 8 Avenue SW, Suite 1400, Calgary, Alberta T2P 3R5.

Transfer Agent and Registrar

The transfer agent and registrar of the Issuer is Odyssey Trust Company, located at 323-409 Granville, Vancouver, British Columbia, Canada, V6C 1T2.

INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

The directors and officers have all acquired Common Shares and will be granted CPC Stock Options. Except as disclosed elsewhere herein, none of the directors, officers or principal shareholders of the Issuer, and no Associate or Affiliate of any of them, has or has had any material interest in any transaction that materially affects the Issuer. See "*Options to Purchase Securities*", "*Escrowed Securities*" and "*Principal Shareholders*".

MATERIAL CONTRACTS

The Issuer has not entered into contracts material to investors in the Common Shares hereunder, other than:

(a) The Transfer Agent Agreement dated October 22, 2021 between the Issuer and the Transfer Agent.

(b) The Escrow Agreement dated January 28, 2022 between the Issuer, the Transfer Agent and certain shareholders of the Issuer. See "*Escrowed Securities*".

(c) The Agency Agreement dated January 28, 2022 between the Issuer and the Agent. See "*Plan of Distribution*".

(d) The Stock Option Plan adopted by the Issuer's board of directors on October 22, 2021, and subsequently amended on January 28, 2022.

Copies of these agreements will be available for inspection at the offices of the Issuer, at any time 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 Issuer's SEDAR profile at www.sedar.com.

OTHER MATERIAL FACTS

To management's knowledge, there are no other material facts relating to the securities to be offered and not disclosed elsewhere 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 securities to be offered.

DIVIDEND POLICY

To date, the Issuer has not paid any dividends on its outstanding Common Shares. The future payment of dividends will be dependent upon the financial requirements of the Issuer to fund further growth, financial condition of the Issuer and other factors which the board of directors of the Issuer may consider in the circumstances. It is not contemplated that any dividends will be paid in the immediate or foreseeable future.

ELIGIBILITY FOR INVESTMENT

In the opinion of Oziel Medina LLP, counsel to the Issuer, based on the current provisions of the *Income Tax Act* (Canada) and the regulations thereunder (collectively, the "**Tax Act**"), the Common Shares, if and when issued on closing of the IPO, would be “qualified investments” under the Tax Act for a trust governed by a registered retirement savings plan, a registered retirement income fund, a registered education savings plan, a registered disability savings plan, or a tax-free savings account (each, a "**Registered Plan**" and collectively “**Registered Plans**”) or a trust governed by a deferred profit sharing plan, provided that the Common Shares are listed on a "designated stock exchange" for purposes of the Tax Act (which currently includes the Exchange) or the Issuer qualifies as a "public corporation" as defined in the Tax Act.

Notwithstanding that the Common Shares may be a qualified investment under the Tax Act for Registered Plans, the holder or subscriber of, or an annuitant under, a Registered Plan (the "**Controlling Individual**") which holds such Common Shares will be subject to a penalty tax if such shares are a "prohibited investment" for the particular Registered Plan. Common Shares will be a "prohibited investment" for a Registered Plan if the Controlling Individual: (i) does not deal at arm's length with the Issuer for purposes of the Tax Act, or (ii) has a "significant interest", as defined in the Tax Act for the purposes of the prohibited investment rules, in the Issuer. Controlling Individuals should consult their own tax advisors with respect to whether the Common Shares would be a prohibited investment in their particular circumstances. **Prospective investors who intend to hold Common Shares in a Registered Plan should consult their own tax advisors regarding the tax rules applicable to that Registered Plan.**

PURCHASER'S STATUTORY RIGHTS OF WITHDRAWAL AND RESCISSION

Securities Laws in the Provinces of British Columbia and Alberta provide purchasers with the right to withdraw from an agreement to purchase securities. This right may be exercised within 2 business days after receipt or deemed receipt of a prospectus and any amendment. The Securities Laws 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 Laws of the purchaser's province for the particulars of these rights or consult with a legal adviser.

FINANCIAL STATEMENTS

The audited financial statements of the Issuer for the period from the date of incorporation (August 12, 2021) to October 31, 2021, are attached as Schedule "B" to this Prospectus.

Schedule "A"
Audit Committee Charter

(as attached)

MERAKI ACQUISITION ONE, INC.

AUDIT COMMITTEE CHARTER

I. MANDATE

The Audit Committee (the "**Committee**") of the board of directors (the "**Board**") of Meraki Acquisition One, Inc. (the "**Corporation**") shall assist the Board in fulfilling its financial oversight responsibilities. The Committee's primary duties and responsibilities under this mandate are to serve as an independent and objective party to monitor:

1. the quality and integrity of the Corporation's financial statements and other financial information;

2. the compliance of such statements and information with legal and regulatory requirements;

3. the qualifications and independence of the Corporation's independent external auditor (the "**Auditor**"); and

4. the performance of the Corporation's internal accounting procedures and Auditor.

II. STRUCTURE AND OPERATIONS

A. <u>Composition</u>

The Committee shall be comprised of three members or more, a majority of which shall be independent. "Independent" shall have the meaning, as the context requires, given to it in National Instrument 52-110 – *Audit Committees*, as may be amended from time to time.

B. <u>Qualifications</u>

Each member of the Committee must be a member of the Board.

A majority of the members of the Committee shall not be officers or employees of the Corporation or of an affiliate of the Corporation.

Each member of the Committee must be able to read and understand fundamental financial statements, including the Corporation's balance sheet, income statement, and cash flow statement.

C. <u>Appointment and Removal</u>

Subject to the Articles of the Corporation, the members of the Committee shall be appointed annually by the Board and shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. Any member of the Committee may be removed, with or without cause, by a majority vote of the Board.

D. <u>Vacancies</u>

If a vacancy on the Committee arises as a result of the death, incapacity or resignation of a member and the Board is required to fill the vacancy, section B does not apply to the Committee in respect of the member appointed to fill the vacancy, until the later of:

1. the next annual meeting of the Corporation; or

2. the date that is six months from the day the vacancy was created.

E. Chair

Unless the Board shall select a Chair, the members of the Committee shall designate a Chair by the majority vote of all of the members of the Committee. The Chair shall call, set the agendas for and chair all meetings of the Committee.

F. Sub-Committees

The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that a decision of such subcommittee to grant a pre-approval shall be presented to the full Committee at its next scheduled meeting.

G. Meetings

Number of Meetings

The Committee shall meet at least once in each fiscal year, or more frequently as circumstances dictate.

Quorum

At each meeting, a quorum shall consist of a majority of the members of the Committee who are not officers or employees of the Corporation or of an affiliate of the Corporation.

Calling of Meetings

On request by the Auditor, the Chair shall call a meeting of the Committee to consider any matter that the Auditor believes should be brought to the attention of the Committee, the Board or the shareholders of the Corporation. As part of its goal to foster open communication, the Committee may periodically meet separately with each of management ("**Management**") and the Auditor to discuss any matters that the Committee believes would be appropriate to discuss privately. In addition, the Committee should meet with the Auditor and management annually to review the Corporation's financial statements in a manner consistent with Section III of this Charter.

Minutes; Reporting to the Board

The Committee shall maintain minutes or other records of meetings and activities of the Committee in sufficient detail to convey the substance of all discussions held. Upon approval of the minutes by the Committee, the minutes shall be circulated to the members of the Board. However, the Chair (or if no Chair is appointed, any member of the Committee) may report orally to the Board on any matter in his or her view requiring the immediate attention of the Board.

Attendance of Non-Members

The Auditor shall be given reasonable notice of, and be entitled to attend and speak at, each meeting of the Committee concerning the Corporation's annual financial statements and, if the Committee feels it is necessary or appropriate, at every other meeting of the Committee. The Committee may invite to its meetings any director, any manager of the Corporation, legal counsel, advisors and any other person whom it deems appropriate to consult in order to carry out its responsibilities. The Committee may also exclude from its meetings any person it deems appropriate to exclude in order to carry out its responsibilities.

Meeting without Management

The Committee may hold unscheduled or regularly scheduled meetings, or portions of meetings, at which management is not present.

Procedure

The procedure for calling, holding, conducting and adjourning meetings of the Committee shall be the same as those applicable to meetings of the Board.

III. DUTIES

A. Introduction

The following functions shall be the common recurring duties of the Committee in carrying out its purposes outlined in Section I of this Charter. These duties should serve as a guide with the understanding that the Committee may fulfill additional duties and adopt additional policies and procedures as may be required by any exchange upon which securities of the Corporation are traded or appropriate in light of changing business, legislative, regulatory or other conditions, as are in effect from time to time ("**Applicable Requirements**"). The Committee shall also carry out any other responsibilities and duties delegated to it by the Board from time to time related to the purposes of the Committee outlined in Section I of this Charter.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern which the Committee in its sole discretion deems appropriate for study or investigation by the Committee.

The Committee shall be given full access to the Corporation's internal accounting staff, managers, other staff and Auditor as necessary to carry out these duties. While acting within the scope of its stated purpose, the Committee shall have all the authority of, but shall remain subject to the oversight and delegation authority of the Board, in accordance with the Articles of Incorporation.

B. Powers and Responsibilities

The Committee will have the following responsibilities and, in order to perform and discharge these responsibilities, will be vested with the powers and authorities set forth below, namely, the Committee shall:

General

1) The Committee is responsible for overseeing the Corporation's financial statements and financial disclosures. Management is responsible for the preparation, presentation and integrity of the Corporation's financial statements and financial disclosures and for the appropriateness of the accounting principles and the reporting policies used by the Corporation. The Auditors are responsible for auditing the Corporation's annual consolidated financial statements and for reviewing the Corporation's unaudited interim financial statements.

Public Disclosure by the Corporation

2) Review the Corporation's annual and quarterly financial statements and management discussion and analysis ("**MD&A**") before the Board approves and the Corporation publicly discloses this information. After completing its review, if advisable, the Committee shall approve and recommend for Board approval the annual or interim financial statements and the related MD&A.

3) Review the Corporation's financial reporting procedures and internal controls to be satisfied that adequate procedures are in place for the review of the Corporation's public disclosure of financial information extracted or derived from its financial statements, other than disclosure described in the previous paragraph, and periodically assessing the adequacy of those procedures.

4) Review any disclosures made to the Committee by the Corporation's Chief Executive Officer or Chief Financial Officer during their certification process of the Corporation's financial statements about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Corporation's internal controls.

5) The Committee shall review and, if advisable, approve and recommend for Board approval financial disclosure in a prospectus or other securities offering document of the Corporation, press releases disclosing, or based upon, financial results of the Corporation and any other material financial disclosure, including financial guidance provided to analysts, rating agencies or otherwise publicly disseminated.

Preparation of Financial Statements

6) Discuss with management and the Auditor significant financial reporting issues and judgments made in connection with the preparation of the Corporation's financial statements, including any significant changes in the Corporation's selection or application of accounting principles, any major issues as to the adequacy of the Corporation's internal controls and any special steps adopted in light of material control deficiencies.

7) Discuss with management and the Auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Corporation's financial statements.

8) Discuss with management the Corporation's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Corporation's risk assessment and risk management policies.

Independence of Auditor

9) The Committee shall review and, if advisable, select and recommend for Board approval the Auditors to be nominated and the compensation of such Auditor. The Committee shall have ultimate authority to approve all audit engagement terms and fees, including the Auditors' audit plan.

10) Review and discuss with the Auditor any disclosed relationships or services that may impact the objectivity and independence of the Auditor and, if necessary, obtain a formal written statement from the Auditor setting forth all relationships between the Auditor and the Corporation, consistent with Independence Standards Board Standard 1.

11) Take, or recommend that the Board take, appropriate action to oversee the independence of the Auditor.

Performance & Completion by Auditor of its Work

12) Be directly responsible for the oversight of the work by the Auditor (including resolution of disagreements between management and the Auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work.

13) Pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Corporation by the Auditor unless such non-audit services:

   (a) which are not pre-approved, are reasonably expected not to constitute, in the aggregate, more than 5% of the total amount of revenues paid by the Corporation to the Auditor during the fiscal year in which the non-audit services are provided;

   (b) were not recognized by the Corporation at the time of the engagement to be non-audit services; and

   (c) are promptly brought to the attention of the Committee by Management and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Committee.

Internal Financial Controls & Operations of the Corporation

14) Review the Corporation's system of internal controls.

15) Establish procedures and maintain appropriate systems of internal controls in accordance with Applicable Requirements, including internal controls over financial reporting and disclosure to review and evaluate and approve these procedures. At least annually, the Committee shall consider and review, where appropriate, procedures for:

(a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters;

(b) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters;

(c) the Corporation's fraud prevention and detection program, including deficiencies in internal controls that may impact the integrity of financial information, or may expose the Corporation to other significant internal or external fraud losses and the extent of those losses and any disciplinary action in respect of fraud taken against management or other employees who have a significant role in financial reporting; and

(d) the effectiveness of, or weaknesses or deficiencies in: the design or operation of the Corporation's internal controls (including computerized information system controls and security); the overall control environment for managing business risks; and accounting, financial and disclosure controls (including, without limitation, controls over financial reporting), non-financial controls, and legal and regulatory controls and the impact of any identified weaknesses in internal controls on management's conclusions.

16) Review and approve the Corporation's hiring policies regarding partners, employees and former partners and employees of the Auditor and former independent external auditor of the Corporation.

Manner of Carrying Out its Mandate

17) Consult, to the extent it deems necessary or appropriate, with the Auditor but without the presence of management, about the quality of the Corporation's accounting principles, internal controls and the completeness and accuracy of the Corporation's financial statements.

18) Request any officer or employee of the Corporation or the Corporation's outside counsel or Auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

19) Meet, to the extent it deems necessary or appropriate, with Management and the Auditor in separate executive sessions at least quarterly.

20) Make regular reports to the Board.

21) Annually review the Committee's own performance.

22) Provide an open avenue of communication among the Auditor and the Board.

23) Not delegate these responsibilities other than to one or more independent members of the Committee the authority to pre-approve, which the Committee must ratify at its next meeting, non-audit services to be provided by the Auditor.

C. Disclosure by the Committee

The Committee shall prepare, review and approve any audit committee disclosures required by Applicable Requirements in the Corporation's disclosure documents.

D. Authority

The Committee shall have the authority:

(a) to engage independent counsel and other advisors as it determines necessary to carry out its duties;

(b) to set and pay the compensation for any advisors employed by the Committee; and

(c) to communicate directly with the internal and external auditors.

E. Limitation of Committee's Role

This Charter is a statement of broad policies and is intended as a component of the flexible governance framework within which the Committee, functions. While it should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Corporation's Articles of Incorporation, it is not intended to establish any legally binding obligations.

F. Compliance with Legal and Regulatory Requirements

The Committee shall review reports from the Corporation's Chief Financial Officer and other management members on: legal or compliance matters that may have a material impact on the Corporation; the effectiveness of the Corporation's compliance policies; and any material communications received from regulators. The Committee shall review management's evaluation of and representations relating to compliance with specific applicable law and guidance, and management's plans to remediate any deficiencies identified.

G. Annual Charter Review

Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

Schedule "B"
Financial Statements

(as attached)

Meraki Acquisition One, Inc.
(A Capital Pool Company)

Financial Statements

(Expressed in Canadian Dollars)

For the Period From Date of Incorporation August 12, 2021 To October 31, 2021

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Meraki Acquisition One, Inc.
(A Capital Pool Company)

Opinion

We have audited the financial statements of Meraki Acquisition One, Inc., (the "Company"), which comprise the statement of financial position as at October 31, 2021 and the statements of loss and comprehensive loss, changes in equity and cash flows for the period from date of Incorporation August 12, 2021 to October 31, 2021, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at October 31, 2021, and its financial performance and its cash flows for the period from date of Incorporation August 12, 2021 to October 31, 2021 in accordance with International Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

RSM Canada LLP is a limited liability partnership that provides public accounting services and is the Canadian member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmcanada.com/aboutus for more information regarding RSM Canada LLP and RSM International.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

RSM Alberta LLP

Chartered Professional Accountants
Licensed Public Accountants
January 23, 2022
Edmonton, Alberta

Meraki Acquisition One, Inc.
(A Capital Pool Company)
Statement of Financial Position
(Expressed in Canadian Dollars)
As at October 31, 2021

	2021
Assets	
Current	
Cash and cash equivalents (Note 4)	**$ 60,127**
Deposits (Note 8)	**30,750**
	$ 90,877
Liabilities	
Current	
Accounts payable and accrued liabilities	**$ 26,559**
Shareholders' Equity	
Capital stock (Note 5)	**100,000**
Share-based payments reserve (Note 5)	**18,560**
Deficit	**(54,242)**
	64,318
	$ 90,877

Nature of Operations (Note 1)
Subsequent Events (Note 8)

Approved by the Board *Signed "Joel Arberman"* Director **(Signed)** *Signed "Benjamin McMillan"* Director **(Signed)**

Meraki Acquisition One, Inc.
(A Capital Pool Company)
Statement of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)
Period From Date of Incorporation (August 12, 2021) to October 31, 2021

		2021
Expenses		
Professional fees		**$22,303**
General and administration		**13,379**
Share-based compensation (Note 5)		**18,560**
		54,242
Loss and comprehensive loss, end of period		**$ 54,242**
Loss and comprehensive loss per share		
Basic and diluted	**$**	**0.027**
Weighted average number of shares outstanding		
Basic and diluted		**2,000,000**

Meraki Acquisition One, Inc.
(A Capital Pool Company)
Statement of Changes in Equity
(Expressed in Canadian Dollars)
Period From Date of Incorporation (August 12, 2021) to October 31, 2021

	Capital Stock				
	Shares	**Amount**	**Share-based Payments Reserve**	**Deficit**	**Total**
Balance, August 12, 2021	-	-	-	-	-
Shares issued for cash – founders' shares (Note 5)	2,000,000	$100,000	-	-	$100,000
Share-based compensation (Note 5)	-	-	$18,560	-	18,560
Net loss for the period	-	-	-	$(54,242)	(54,242)
Balance, October 31, 2021	2,000,000	$100,000	$18,560	$(54,242)	$64,318

See accompanying notes

Meraki Acquisition One, Inc.
(A Capital Pool Company)
Statement of Cash Flows
(Expressed in Canadian Dollars)
Period From Date of Incorporation (August 12, 2021) to October 31, 2021

	2021
Cash provided by (used in)	
Operations	
Net loss	**$ (54,242)**
Item not requiring the use of cash:	
Share-based compensation (Note 5)	**18,560**
Net changes in non-cash working capital:	
Deposit	**(30,750)**
Accounts payable and accrued liabilities	**26,559**
	(39,873)
Financing	
Issuance of capital stock (Note 5)	**100,000**
Net change in cash, being cash, end of period	**$ 60,127**

1. NATURE AND CONTINUANCE OF OPERATIONS

Meraki Acquisition One, Inc. (the "Corporation"), was incorporated by a Certificate of Incorporation issued pursuant to the provisions of the Business Corporations Act (BC) on August 12, 2021. The registered office is located at 595 Howe Street, 10th Floor, Vancouver, BC, V6C 2T5.

The Corporation will be classified as a Capital Pool Company ("CPC") as defined in Policy 2.4 of the TSX Venture Exchange (the "Exchange"). The principal business of the Corporation is to identify and evaluate assets or businesses with a view to potentially acquire them or an interest therein by completing a purchase transaction, by exercising of an option or by any concomitant transaction. The purpose of such an acquisition is to satisfy the related conditions of a qualifying transaction under the Exchange rules.

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.

As a CPC, the Corporation's principal business will be the identification and evaluation of assets, properties or businesses with a view to acquisition or participation therein subject, in certain cases, to shareholder approval and acceptance by the Exchange. Where an acquisition or participation is warranted (the "Qualifying Transaction"), additional funding may be required. The ability of the Corporation to fund its potential future operations and commitments is dependent upon the ability of the Corporation to obtain additional financing.

COVID-19

The outbreak of the novel strain of coronavirus, specifically identified as “COVID-19”, has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and condition of the Corporation and its operating subsidiaries in future periods.

2. BASIS OF PRESENTATION

Statement of Compliance

This financial statement has been prepared in accordance and compliance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations of the International Reporting Interpretations Committee.

These financial statements were authorized for issuance by the Board of Directors on January 23, 2022.

Basis of Measurement

The financial statements are presented in Canadian dollars, which is the Company's functional and presentation currency.

The financial statements are prepared on a historical cost basis. The accounting policies have been applied consistently throughout the entire period presented in these financial statements.

2. BASIS OF PRESENTATION (Continued)

Significant Accounting Judgments, Estimates and Assumptions

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. The estimates and associated assumptions are based on anticipations 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. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument. Financial assets are derecognized when the rights to receive cash flows from the assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. Financial assets and liabilities are offset and the net amount is reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realize the asset and settle the liability simultaneously.

i) Financial assets

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income (OCI) or through profit or loss); and
- those to be measured at amortized cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows. For assets measured at fair value, gains and losses are either recorded in profit or loss or OCI.

At present, the Company classifies all financial assets as held at amortized cost. Cash is classified as a financial asset.

Measurement

At initial recognition, the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss. Financial assets are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Instruments (Cont'd)

Subsequent measurement of financial assets depends on their classification. There are three measurement categories under which the Company classifies its financial assets:

- Amortized cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortized cost. A gain or loss on a debt investment that is subsequently measured at amortized cost is recognized in profit or loss when the asset is derecognized or impaired. Interest income from these financial assets is included as finance income using the effective interest rate method.
- Fair value through OCI (FVOCI): Debt instruments that are held for collection of contractual cash flows and for selling the debt instruments, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains and losses, interest revenue, and foreign exchange gains and losses which are recognized in profit or loss. When the debt instrument is derecognized, the cumulative gain or loss previously recognized in OCI is reclassified from equity to profit or loss and recognized in other gains (losses). Interest income from these debt instruments is included as finance income using the effective interest rate method.
- Fair value through profit or loss: Assets that do not meet the criteria for amortized cost or FVOCI are measured at FVTPL. A gain or loss on an investment that is subsequently measured at FVTPL is recognized in profit or loss in the statement of loss and comprehensive loss in the period in which it arises.

ii) Financial liabilities

A financial liability is classified as at FVTPL if it is classified as held-for-trading or is designated as such on initial recognition. Directly attributable transaction costs are recognized in profit or loss as incurred. The fair value changes to financial liabilities at FVTPL are presented as follows: where the Company optionally designates financial liabilities at FVTPL the amount of change in the fair value that is attributable to changes in the credit risk of the liability is presented in OCI; and the remaining amount of the change in the fair value is presented in profit or loss. The Company does not designate any financial liabilities at FVTPL.

Other non-derivative financial liabilities are initially measured at fair value less any directly attributable transaction costs. Subsequent to initial recognition, these liabilities are measured at amortized cost using the effective interest method.

At present, the Company classifies all of its financial liabilities as held at amortized cost. These financial liabilities are classified as current liabilities as the payment is due within 12 months.

Loss per share

Basic loss per share is computed by dividing loss available to common shareholders by the weighted average number of common shares outstanding during the year. The computation of diluted loss per share assumes the conversion, exercise or contingent issuance of securities only when such conversion, exercise or issuance would have a dilutive effect on the loss per share.

(Expressed in Canadian Dollars)

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Impairment

Financial assets

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of the asset that can be estimated reliably.

Deferred Taxes

Deferred tax assets and liabilities are recognized for deferred tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using the enacted or substantively enacted tax rates expected to apply when the asset is realized or the liability settled.

The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income (loss) in the period that substantive enactment occurs.

A deferred tax asset is recognized to the extent that it is probable that future taxable profits will be available against which the asset can be utilized. To the extent that the Company does not consider it probable that a deferred tax asset will be recovered, the deferred tax asset is reduced.

4. CASH RESTRICTION

Upon successful completion of an IPO, the proceeds raised from the issuance of share capital may only be used to identify and evaluate assets or businesses for future investment, provided that (1) the Corporation may use the proceeds raised from the IPO to pay for (a) reasonable expenses related to the IPO, (b) agents' and finders' fees, costs and commissions, (c) assurance and audit fees, (d) escrow agent and transfer agent fees, and (e) regulatory filing fees; and (2) the Corporation may incur general and administrative expenses in the aggregate of up to $3,000 per month. These restrictions may apply until completion of the Qualifying Transaction by the Corporation pursuant to the policies of the Exchange.

5. CAPITAL STOCK

Authorized

Unlimited number of common voting shares without nominal or par value.

Issued Common Shares

Issued share capital is as follows:

	Number of Common Shares	Amount
Shares issued for cash	2,000,000	$100,000
Balance, October 31, 2021	2,000,000	$100,000

All of the common shares upon successful completion of an IPO will be held in escrow until completion of a Qualifying Transaction pursuant to the requirements of the Exchange. The escrowed common shares will be released as follows assuming listing on Tier 2 of the TSX Venture Exchange:

- 25% upon issuance of the Final Exchange Bulletin as defined under the policies of the Exchange; and,
- 25% on the dates that are 6, 12 and 18 months following the date of the initial release.

5. CAPITAL STOCK (Continued)

Loss Per Share

The calculation of basic and diluted loss per share for the period ended October 31, 2021 was based on the loss attributable to common shareholders of $54,242 and the average weighted average number of capital stock outstanding of 2,000,000.

Stock Options

On October 22, 2021, the Company adopted an incentive stock option plan (the "Option Plan") which allows the Company's board of directors, at its discretion and in accordance with the Exchange's requirements, to grant options to directors, officers, employees and consultants for up to 10% of the issued and outstanding common shares. The options can be granted for a maximum term of ten years and vest at the discretion of the board of directors.

On October 22, 2021 the Company granted options to an officer and director to purchase up to 200,000 common shares. The options entitle the holder to acquire one common share at a price of $0.05 per share and expire ten years from the date the common shares are listed on the TSX Venture Exchange. The options were valued using the Black-Scholes option model and the following assumptions: volatility of 100% (historical volatility is not available, therefore volatility of similar companies has been used); interest rate of 1.66%; term of ten years; and a dividend rate of nil. The fair value of the options is $18,560 and is recorded as share-based compensation expense.

6. DEFERRED TAXES

The Corporation has unrecognized deferred tax assets as it cannot currently demonstrate that it is probable that the potential value will be realized. The unrecognized asset is comprised of approximately $35,682 of non-capital loss carry forwards.

7. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

Capital Management

The Corporation's objective when managing capital is to maintain its ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders.

The Corporation includes share capital in the definition of capital.

The Corporation's primary objective with respect to its capital management is to ensure that it has sufficient cash resources to fund the identification and evaluation of potential acquisitions. To secure the additional capital necessary to pursue these plans, the Corporation may attempt to raise additional funds through the issuance of equity or by securing strategic partners.

The Corporation is not subject to externally imposed capital requirements other than the cash restriction disclosed in Note 4.

Risk Disclosures and Fair Values

The Corporation's financial instruments, consisting of accrued liabilities, approximate fair values due to the relatively short term maturities of the instruments. It is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments.

As at October 31, 2021, the Corporation had liabilities of $26,559 and cash of $60,127 to meet its current obligations. As a result, the Corporation has minimal liquidity risk.

Credit Risk

Credit risk is the risk of loss associated with the counterparty's inability to fulfill its payment obligations. The Corporation believes it has no significant credit risk.

8. SUBSEQUENT EVENTS

i) The Corporation intends to file a prospectus with the securities regulatory authorities in the provinces of British Columbia and Alberta. Pursuant to an engagement letter dated September 20, 2021 that the Company entered into with Echelon Wealth Partners Inc. (the "Agent"), the Corporation intends to offer 2,000,000 common shares (the "Offering") at $0.10 per share to the public for gross proceeds of $200,000 (before transaction costs).

In addition to a non-refundable corporate finance fee of $15,000 paid to the Agent, the Corporation will pay to the Agent, on the closing date, a cash commission equal to 10% of the aggregate gross proceeds received from the sale of common shares in the Offering. In addition, on the closing date, the Corporation shall issue warrants (the "Broker Warrants") to the Agent, exercisable for 60 months following the closing date, to acquire, on the same terms as in the Offering, that number of common shares in aggregate which is equal to 10% of the number of common shares sold under the Offering. The Corporation shall also reimburse the Agent for all reasonable out-of-pocket expenses and disbursements of the Agent (including fees and disbursements of the Agent's legal counsel) and has paid the Agent a non-refundable deposit of $15,750 against such legal fees.

ii) On January 20, 2022, the Company issued 400,000 Common Shares for cash proceeds in the amount of $20,000 at $0.05 per Common Share pursuant to a private placement. In addition, on January 20, 2022, the Company canceled 200,000 stock options granted to a director and officer of the Company and subsequently, granted 240,000 stock options to the directors and officers of the Company, at an exercise price of $0.05 per Common Share and expiring 10 years from the date of grant.

CERTIFICATE OF THE ISSUER

Dated: January 28, 2022.

This Prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this Prospectus as required by the securities legislation in the provinces of British Columbia and Alberta.

"Joel Arberman" (signed)

By: Joel Arberman
Chief Executive Officer, Chief Financial Officer, and Director

ON BEHALF OF THE BOARD OF DIRECTORS

"Benjamin McMillan" (signed)

By: Benjamin McMillan
Director

"Sunil Cherian" (signed)

By: Sunil Cherian
Director

CERTIFICATE OF THE PROMOTER

Date: January 28, 2022.

This Prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this Prospectus as required by the securities legislation in the provinces of British Columbia and Alberta.

"Joel Arberman" (signed)

Joel Arberman
Promoter

CERTIFICATE OF THE AGENT

Date: January 28, 2022.

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

ECHELON WEALTH PARTNERS INC.

"Christine Young " (signed)
Christine Young
Managing Director, Head of Origination