ACANA CAPITAL CORP.

Management's Discussion & Analysis

Year Ended September 30, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS
OF THE COMPANY'S FINANCIAL CONDITION AND RESULTS OF OPERATIONS
YEAR ENDED SEPTEMBER 30, 2014

FORM 51-102F1

DATE AND SUBJECT OF REPORT

The following Management's Discussion & Analysis ("MD&A") is intended to assist in the understanding of the trends and significant changes in the financial condition and results of the operations of Acana Capital Corp. ("Acana" or the "Company") for the year ended September 30, 2014.

This MD&A should be read in conjunction with the Company's audited consolidated financial statements for the same period (the "2014 Financial Statements") which are presented in Canadian dollars and have been prepared in accordance with International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC). The Company's financial statements and other important information of the Company are available at www.sedar.com. This MD&A has been prepared effective as of January 28, 2015.

FORWARD LOOKING STATEMENTS

The information set forth in this MD&A contains statements concerning future results, future performance, intentions, objectives, plans and expectations that are, or may be deemed to be, forward-looking statements. These statements concerning possible or assumed future results of operations of the Company are preceded by, followed by or include the words 'believes,' 'expects,' 'anticipates,' 'estimates,' 'intends,' 'plans,' 'forecasts,' or similar expressions. Forward-looking statements are not guarantees of future performance. These forward looking statements involve a number of risks and uncertainties, including the impact of general economic conditions, industry conditions, and changes in Canadian and foreign laws and regulations, increased competition, fluctuations in real estate properties market, foreign exchange, and interest rates and stock market volatility. Assumptions relating to the foregoing involve judgments with respect to, among other things, future economic, competitive and market conditions and future business decisions, all of which are difficult or impossible to predict accurately and while many of which underlying the forward-looking statements are reasonable, any of the assumptions could prove inaccurate. These factors should be considered carefully, and readers should not place undue reliance on forward-looking statements. Acana Capital Corp. is not obligated to update or revise any forward-looking information, whether as a result of new information, future events or otherwise, except as required by applicable securities laws.

The following table outlines certain significant forward-looking statements contained in this MD&A and provides the material assumptions used to develop such forward-looking statements and material risk factors that could cause actual results to differ materially from the forward looking statements.

Forwarding looking statements	*Assumptions*	*Risk factors*
As the development of residential/commercial/farming properties takes years to complete, the Company do not expect to have significant revenue in Fiscal 2014 and may incur more losses until the projects in development are completed.	*Management makes projections based on the Company's business plan*	*The Company have not have adequate financing to develop its properties as planned*
The Company intends to finance the Company's operations and to eliminate the working capital deficiency by additional related party financing, equity financing, forming joint ventures, restructuring, or disposition of properties.	*Based on the Company's understanding of current capital market*	*The Company may loss support from the related party. The real estate market in USA may go down.*

OVERALL PERFORMANCE

Acana Capital Corp. (the "Company"), formerly 2801 Shangri-La Holdings Ltd., was incorporated on June 18, 2007 in British Columbia, Canada. The company's principal activity is the acquisition and development of real estate and farming properties in Canada and USA. In addition, it invests in shares of small and medium size Canadian public companies. The shares of the Company are traded on Canadian Securities Exchange ("CSE") under the symbol APB. Significant events of the Company year-to-date are summarized as follows:

Update on Properties Held by the Company

During year ended September 30, 2014 ("Fiscal 2014"), management realized that the Company may not have adequate resources to develop all the properties on hand. As a result, the Company disposed various properties in order to focus on core properties the Company had the most interest in.

5575, S. Houghton Street (the "Tuscon Building")
The Tuscon Building is a warehouse building located in 5575, S. Houghton Street, Tuscon, Arizona.

Subsequent to the year ended September 30, 2014, the Company entered into an agreement to lease out the Tuscon Building for three years commencing January 1, 2015 for US$20,000 per month.

106 acres of farm land, Glenn Road, Corning, California, USA ("106 Glenn")
The Company acquired 106 Glenn through its 50% owned limited liability partnership JDLP during fiscal 2013. The Company has started to prepare the land for farming operation in fiscal 2015.

860 acres of farm land, 19542,19544, Corning Road, Corning, California, USA ("860 Corning")
The Company acquired 860 Corning through its 50% owned limited liability partnership JDLP during fiscal 2013. The Company has started to prepare the land for farming operation in fiscal 2015.

The 860 Corning and 106 Glen are adjacent to each other. The Company will develop these two properties together. Currently, the fields of these two properties are in the process of preparation for walnuts planation.

8374 Bradshaw Road, Sacramento, California, USA **("Vineyard Plaza")**
Vineyard Plaza is a parcel of vacant land located at 8374 Bradshaw Road, Sacramento, California, USA. During fiscal 2014 the Company has been preparing the site for the construction of commercial

properties. As at September 30, 2014, management recorded an impairment charge of $325,962 as management determined that the carrying value of the property exceeded its fair market value.

Land and Mineral Rights for land located in the Pershing County and Churchill County, Nevada, ("Pershing-Churchill Property")

On February 25, 2013, the Company acquired various net smelter returns over mineral rights issued by two separated Canadian public companies, various parcels of land and the related mineral rights in the Pershing County and Churchill County, Nevada, USA from a company controlled by the CEO. The Company disposed this property at its carrying value on September 30, 2014.

7461 Bradshaw Road, Sacramento, California, USA ("Bradshaw Residential")

On April 18, 2013, the Company acquired 7461 Bradshaw Road which is a parcel of land (10.36 Acres) with tentative map for 60 single family lots. The Company disposed this property at its carrying value on September 30, 2014.

Lot 9, Bader Road, Elk Grove, California, USA ("Bader Road Lot")

In June 2013, the Company acquired the Bader Road Lot which is a parcel of land, whereby the Company intends to develop into residential housing units. The Company is currently making a plan to develop this property.

Crocker Drive Property

On July 31, 2012, the Company acquired a parcel of land for residential purposes in El Corado Hills, California, USA ("Crocker Driver Property"). The Company disposed this property at its carrying value on September 30, 2014.

ShangriLa Unit

Shangri La Unit is a residential unit located in University Avenue of Toronto, Canada. The Company is currently leasing the property for $6,017/month to a company that has a director common with the on a month-to-month basis. This lease may be terminated by either party with a 30-day notice.

Continuity of the above properties is available in the Note 9 to the Company's 2014 Financial Statements

Proposed Corporate Restructuring

On July 15, 2014, the Company and two of its wholly owned subsidiaries, Ameri-Can Agri Co, Inc. ("Ameri-Can") and JG Wealth Management Corp. ("JG"), entered into a plan of arrangement in order to proceed with a corporate restructuring (the "Arrangement") by the way of a statutory plan of arrangement. Ameri-Can is the Company's wholly subsidiary incorporated in British Columbia of Canada on October 17, 2014.

In accordance with the Arrangement, the Company will transfer its properties, excluding the Shangri La Unit and the Tuscon Building, to Ameri-Can and its marketable securities and the Shangri La Unit, to JG in return for common shares of Ameri-Can and JG which will be distributed to the shareholders of the Company on a pro-rata basis based on their relative shareholdings of the Company. Ameri-Can and JG will concurrently seek to list their shares on the CSE. Upon the completion of the Arrangement, Ameri-Can and JG will no longer be subsidiaries of the Company.

This Arrangement received the approval from the BC Supreme Court and the Company's shareholders on October 28, 2014. As of the date of this report, the Arrangement is pending the final approval from the CSE and is not completed.

SELECTED ANNUAL INFORMATION

The following table includes selected annual information of the last three recent years.

	2014 $	2013 $	2012 $
Gross rental revenue	92,226	70,051	-
Net rental revenue	72,397	51,510	-
Net loss	646,680	3,766,165	213,715
Loss per share, basic and diluted	0.02	0.16	0.04
Total assets	12,437,980	13,447,120	2,372,124
Total non-current liabilities	184,936	8,669,950	-
Cash dividend (i)	-	132,192	-

(i) Discussion regarding the nature of the cash dividend is presented in the item 2 of the year to year "result of operation" comparison in below.

SUMMARY OF QUARTERLY RESULTS

The table below sets out the recent eight quarterly information of the Company.

	Q4 2014	Q3 2014	Q2 2014	Q1 2014	Q4 2013	Q3 2013	Q2 2013	Q1 2013
	$	$	$	$	$	$	$	$
Rental revenue, net of direct rental cost	15,512	29,946	11,358	15,581	9,917	12,748	17,307	11,538
Net earnings (loss) attributable to the equity holders	(939,587)	248,440	164,586	(114,689)	(2,911,680)	(261,315)	(190,298)	(402,513)
Income (loss) per share, basic and diluted	(0.03)	0.01	0.01	(0.00)	(0.10)	(0.01)	(0.01)	(0.04)

Significantly all of the properties on hand are still under development and are not ready to use. As a result, the Company's operation in these past eight quarters are not subject to seasonality. This may change once the Company's farming properties are ready for use and the Company starts to earn farming income in the future.

As the development of residential/commercial/farming properties takes years to complete, the Company do not expect to have significant revenue in Fiscal 2014 and may incur more losses until the projects in development are completed.

Loss of the Company have been increasing since Fiscal 2012 when the Company's operating expenses increased with the amount of business activities increased. Management expects the Company's operation expenses may increase further in the future when more development works of the Company's properties are done.

The loss in 2013 Q4 and 2014 Q4 was significantly higher than the other quarters, which was mainly a result of having non-cash accounting adjustments for taking impairment of various assets. Details of the impairment charges are available in the Company's financial statements for Fiscal 2014 and 2013.

The Company had quarterly gain in 2014 Q2 and Q3 as the Company recorded un-realized gain from the marketable securities being held. Given the fluctuating nature of the fair value of market securities, the Company's quarterly result may subject to further fluctuation in the future.

RESULTS OF OPERATIONS

Fiscal 2014

The Comparison of the Company's results of Fiscal 2014 to 2013is as follows:

	Fiscal 2014	**Fiscal 2013**	**2014-2013**	**Ref**
	$	$	$	
Net Rental income	72,397	51,510	20,887	1
Expenses				
Office and administration	88,139	101,621	(13,482)	3
Consulting	145,678	26,481	119,197	3
Interest expense	93,002	–	93,002	2
Professional fees	20,348	23,548	(3,200)	
Trust and filing fees	26,054	16,011	10,043	3
Total operating expenses	373,221	167,661	205,560	
Loss before other items	(300,824)	(116,151)	(184,673)	
Accretion	–	(2,664,963)	2,664,963	4
Dividends on retractable preferred shares	(301,575)	(132,192)	(169,383)	2
Gain on extinguishment of preferred shares	433,767	–	433,767	5
Impairment loss	(325,962)	(428,310)	102,348	6
Insurance income	–	396,023	(396,023)	7
Loss on marketable securities	(150,453)	(814,918)	664,465	8
Foreign exchange loss	(1,633)	(5,654)	4,021	
Net loss	(646,680)	(3,766,165)	3,119,485	

1	*Rental income slightly increased as the Company earned rental income from short-term leases for properties owned in the U.S.A. There were no similar arrangements in 2013.*
2	*The Company's operations were financed from issuance of preferred shares in Fiscal 2013 and promissory notes in Fiscal 2014. The amount of interests and dividends expenditures depended on the amount of outstanding of these instruments throughout Fiscal 2013 and 2014.*
3	*Operating expenses are generally higher in Fiscal 2014 as the Company increased its business activities in Fiscal 2014 and start to conduct a corporate restructuring during Fiscal 2014,*

4	*The Company issued convertible debentures in Fiscal 2013 to finance its operations. Accretion expenditures were recorded due to the difference of the effective interest rate and the stated interest of the convertible debentures. The Company did not have convertible debentures throughout Fiscal 2014*
5	*The Company redeemed $8,500,000 preferred shares during Fiscal 2014 and the lender (CEO and his spouse) forgave the accrued dividends. A gain was recorded accordingly. There was not similar redemption in last year.*
6	*The Company reviewed its assets on hand at each reporting period and determined the appropriate impairment charges depending on market condition and management's assessment on the recoverability of underlying assets. Impairment charges recorded will be different year from year.*
7	*The Company's Tuscon Building was vandalized in Fiscal 2013. The Company received insurance proceeds to compensate its loss. There was not similar reimbursement in Fiscal 2014*
8	*The fluctuation of the gain (loss) in connection with marketable securities depends on the market price of the marketable securities on hands and will future fluctuate in the future*

As at September 30, 2014, the Company had $117,747 cash (September 30, 2013 - $1,363,153), $1,353,570 marketable securities (September 30, 2013 - $698,539), $10,711,496 properties (September 30, 2013 - $10,835,388), due to related party of $445,446 (September 30, 2013 - $153,176), retractable preferred shares payable of $Nil (September 30, 2013 - $8,500,000), Debenture of $7,064,401 (September 30, 2013 - $Nil) and share capital of $2,808,250 (September 30, 2013 - $2,808,250). These changes were mainly a combined result of redemption of $8,500,000 preferred shares in exchange of a debenture in the same amount, receiving $279,026 from advance from a related party, plus using $1,657,389 in acquisition of marketable securities and properties during Fiscal 2014.

Three Months Ended September 30, 2014 (2014 Q4)

The Comparison of the Company's results of during 2014 Q4 to the same quarter in the last year is as follows:

	2014 Q4	2013 Q4	2014-2013 Q4	Ref
	$	$	$	
Net Rental income	15,512	9,917	5,595	
Expenses				
Office and administration	(35,490)	38,262	(73,752)	i
Consulting and professional	140,500	15,805	124,695	i/vii
Interest expense	93,002	–	93,002	ii
Trust and filing fees	3,809	1,164	2,645	
Total operating expenses	201,821	55,231	146,590	
Loss before other items	(186,309)	(45,314)	(140,995)	
Accretion	–	(2,664,963)	2,664,963	iii
Dividends on retractable preferred shares	37,940	(132,192)	170,132	ii
Gain on extinguishment of preferred shares	(3,008)	–	(3,008)	
Impairment loss	(325,962)	(428,310)	102,348	iv
Insurance income	–	396,023	(396,023)	v
Loss on marketable securities	(466,996)	(35,542)	(431,454)	vi
Foreign exchange loss	3,096	(1,741)	4,837	
Net loss	(941,239)	(2,912,039)	1,970,800	

i	*The Company reclassified various corporate restructuring charges that was previously recorded as office and administration during 2014 nine months ended June 30, 2014 to consulting fees at the end of 2014 Q4. As a result, there was a recovery in office and administration in 2014 Q4.*
ii	*The Company's operations were financed from issuance of preferred shares in Fiscal 2013 and promissory notes in Fiscal 2014. The amount of interests and dividends expenditures incurred depended on the amount of outstanding of these instruments throughout the periods.*
iii	*The Company issued convertible debentures in Fiscal 2013 to finance its operations. Accretion expenditures were recorded due to the difference of the effective interest rate and the stated interest of the convertible debentures. The Company did not have convertible debentures throughout 2014 Q4.*
iv	*The Company reviewed its assets on hand at each reporting period and determined the appropriate impairment charges depending on market condition and management's assessment on the recoverability of underlying assets. Impairment charges recorded will be different from period to period.*
v	*The Company's Tuscon Building was vandalized in 2013 Q4. The Company received insurance proceeds to compensate its loss. There was not similar reimbursement in 2014 Q4.*
vi	*The fluctuation of the gain (loss) in connection with marketable securities depends on the market price of the marketable securities on hands and will future fluctuate in the future*
vii	*The Company incurred additional consulting fees in connection with the Proposed Corporate Restructuring discussed in the above. There was no similar transaction in 2013 Q4.*

LIQUIDITY & CAPITAL RESOURCES

Financing of operations has been achieved primarily by equity and debt financing. On September 30, 2014, the Company had a cash balance of $117,747, marketable securities of $1,353,570 and working capital deficiency of $5,882,737. The Company is not subject to external working capital requirements.

Management realizes that the capital and liquidity on hand may not adequate for the Company to achieve its long term business objectives as the development of real properties, including farming properties takes years to finish before these properties can generate positive operating cash flow. The Company intends to finance the Company's operations and to eliminate the working capital deficiency by additional related party financing, equity financing, forming joint ventures, restructuring (see the discussion in the section "Proposed Corporate Restructuring"), or disposition of properties.

While the Company was able to raise financing when needed in the past, there is no guarantee that the Company can do so in the future.

During Fiscal 2014, the Company received $279,026 from a related party (the Spouse of the Company's CEO) from its financing activities.

During Fiscal 2014 the Company used $1,657,389 in investing activities which was mainly a combined result of using $805,484 in net acquisition of marketable securities and $851,905 in investing in the Company's properties.

TRANSACTIONS WITH RELATED PARTIES

During the year ended September 30, 2014, the Company acquired 6,445,800 common shares (2013-9,066,500) and 500,000 warrants (2013-3,520,000) of Canadian public companies that have directors or officers in common with the Company. The cost of the common shares was $514,001 (2013-$506,484) and the cost of the warrants was $Nil (2013 – ($Nil). The market value of all securities from related public companies as at September 30, 2014 was $1,345,677 (2013-$621,639).

During the year ended September 30, 2014, the Company incurred rent expense of $17,500 (2013-$30,000) to companies controlled by a relative of the CEO of the Company.

During the year ended September 30, 2014, the Company incurred rent expense of $13,000 (2013-$Nil) and office expense of $33,000 (2013-$Nil) to a company with a common director (Sonny Janda).

On January 18, 2013, the Company acquired the River Road Property from a company controlled by the CEO of the Company for $405,298.

On February 11, 2013, the Company acquired the Tuscon Building from a company controlled by the CEO of the Company for $2,388,769 .

On February 25, 2013, the Company acquired the Pershing-Churchill Property from a company controlled by the CEO of the Company. In consideration, the Company issued 600,000 common shares with a fair value of $30,000 (Notes 7 and 9) and paid $6,602.

On October 1, 2012, he Company entered into a 1 year agreement with a company with a director in common (Sonny Janda) with the Company to lease the Shangri La Unit for $6,107 per month commencing November 1, 2012 (Note 9). During the year ended September 30, 2014, the Company earned rental income of $73,281 from the company with that director in common (2013-$70,051).

During the year ended September 30, 2013, the Company issued $2,000,000, $2,000,000 and $1,300,000 in convertible debentures to the CEO of the Company, his spouse and a company controlled by the CEO, respectively. During the year ended September 30, 2013, the Company repaid the $1,300,000 to the company controlled by the CEO and issued 8,000,000 Class B preferred shares in settlement of the $4,000,000 owing to the CEO and his spouse.

On July 2, 2013, the Company issued 1,125,000 Class B Series A preferred shares to each of the CEO of the Company and his spouse at $2.00 per share for gross proceeds of $4,500,000.

On June 18, 2014, the CEO and his spouse exchanged the Class B and Class B Series A preferred shares for a $8,500,000 debenture (“Debenture”) that bears interest at 10% per annum, is due on June 18, 2015 and is secured against Acana Capital, USA, Inc. Accrued dividends of $433,767 were forgiven and a gain on the exchange of the preferred shares of $433,767 was recognized. This Debenture bears interest at 10% per annum, is due on June 18, 2015 and is secured against Acana Capital, USA, Inc. On September 30, 2014, the Company assigned a promissory note with a carrying amount of $1,677,791 from the sale of various properties (discussed in the section “Update on Properties Held by the Company”) to the CEO and his spouse in exchange for a partial repayment of the Debenture. During the year ended September 30, 2014, interest expense $242,192 was accrued on the Debenture of which $156,863 of the interest was capitalized to the Vineyard Plaza property.

During the year ended September 30, 2014, TM Technologies Inc. (“TM”), a private company incorporated in the USA, issued a note receivable (the “Note Receivable”) to the Company in the amount of US$300,000. The Note Receivable is guaranteed by Medusa Scientific LLC, the parent company of TM and a private company incorporated in the United States. In consideration, TM issued 500,000 of its common shares to the Company. The fair value of these shares were determined to be $Nil. On October 9, 2013, the Company assigned the Note Receivable to Maxtech Ventures Inc., a company with the CEO and CFO in common. The Company returned 400,000 of the common shares received to TM as part of the assignment.

As at September 30, 2014, the Company owed $157,000 (2013-$Nil) to a company related to a relative of the CEO and $288,445 (2013-$20,984) to the spouse of the CEO of the Company. The amounts do not bear any interest, are unsecured and are due on demand.

As at September 30, 2014, included in due to related parties is accrued dividends payable of $Nil (2013-$132,192)

Key Management Compensation

During the year ended September 30, 2014, the Company incurred consulting fees of $100,000 (2013-$5,000), management fees of $Nil (2013-$5,000) to a company with a common director (Sonny Janda).

OUTSTANDING SHARE DATA

As of the date of this MD&A, the Company has 30,646,670 common shares issued and outstanding. The Company does not have outstanding warrants, options or other instrument that can be converted into the Company's common or preferred shares.

OFF BALANCE SHEET ARRANGEMENTS

The Company does not have off-balance sheet arrangements.

PROPOSED TRANSACTIONS

Other than the proposed Corporate Restructuring discussed in the previous section, the Company does not have proposed transactions that have material effects to the Company to discuss at this time.

CHANGES IN ACCOUNTING POLICIES

Refer to Note 2 and 3 of the Company's financial statements for the year ended September 30, 2014.

FINANCIAL INSTRUMENTS

Refer to Note 3 and 17 of the Company's financial statements for the year ended September 30, 2014.

RISK FACTORS

Risks of the Company's business include the following:

Development and Construction Risk
The Company's real estate development are subject to risks generally attributable to construction projects which include: (i) design risk including delays involving zoning or other approvals from local authorities; (ii) construction cost overruns; and (iii) lease-up and rental achievement risk.

(i) Planning and design risk - Planning and design encompasses a review of local development requirements, the acquisition of suitable land, the selection of an appropriate building configuration with suitable amenities and appearance, zoning or other approvals from local authorities, identification of a skilled workforce, available contractors and selection of a project manager. Planning and design risk is mitigated by understanding local building codes, contracting the design to qualified professionals, obtaining development permits and meeting all other legal requirements. The process of obtaining approvals may take months or years, and there can be no assurance that the necessary approvals for any project will be obtained. Significant delays could render future developments uneconomical.

(ii) Construction risk is the risk that development will not be completed by the expected turnover date or that the costs will exceed budgeted amount or health and safety concerns. The Company will minimize its exposure to construction risk by entering into fixed price contracts when possible, analyzing project costs compared to budget, management approval of change orders, utilizing qualified project managers and the use of a robust internal health and safety program. Management monitors the construction costs by analyzing variances between actual and budgeted costs.

(iii) Lease-up and potential rent risk includes the risk that tenants will fail to occupy the completed project on a timely basis following completion and (or) pay the forecast rents.

Government Regulation

Real estate development are subject to various applicable federal and local laws governing real estate development, taxes, labour standards, and occupational health and safety, and environment protection matters.

Management will monitor the Company’s activities closely to ensure they are implemented in accordance with all applicable rules and regulations, no assurance can be given that new rules and regulations will not be enacted or that existing rules and regulations will not be applied in a manner which could limit or curtail the Company’s activities. Amendments to current laws and regulations could have substantial impacts on the Company.

Permits and Licenses

The real estate development may require the Company to obtain regulatory permits and licenses from various governmental licensing bodies. There can be no assurance that the Company will be able to obtain all necessary permits and licenses that may be required.

Prices of Real Estate Properties

The profitability of real estate development is significantly affected by changes in the market price of real estate properties may significantly fluctuate with the change of economic condition, interest rate, and rate of employment which are not predictable.

Conflicts of Interest

Certain of the directors of the Company also serve as directors and/or officers of other companies involved in real estate development or management. Consequently, there exists the possibility for such directors to be in a position of conflict. Any decision made by such directors involving the Company will be made in accordance with their duties and obligations to deal fairly and in good faith with the Company and such other companies. In addition, such directors will declare, and refrain from voting on, any matter in which such directors may have a conflict of interest.

Land Title
Although the Company has obtained title opinions with respect to certain of its properties, there may still be undetected title defects affecting such properties. Accordingly, such properties may be subject to prior unregistered liens, agreements, transfers or claims, and title may be affected by, among other things, undetected defects which could have a material adverse impact on the Company's operations.

FINANCIAL AND DISCLOSURE CONTROLS AND PROCEDURES

Venture issuers are not required to include representations relating to the establishment and maintenance of disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR), as defined in National Instrument 52-109 Certification of Disclosure in Issuer’s Annual and Interim Filings (“NI 52-109”). In particular, the Company’s certifying officers are not making any representations relating to the establishment and maintenance of:

i) controls and other procedures designed to provide reasonable assurance that information required to be disclosed by the Company in its annual filings, interim filings or other reports filed or submitted under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and
ii) a process to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the Company’s generally accepted accounting principles.

The Company’s certifying officers are responsible for ensuring that processes are in place to provide them with sufficient knowledge to support the representations they make. Investors should be aware that inherent limitations on the ability of the Company’s certifying officers to design and implement on a cost effective basis DC&P and ICFR as defined in NI 52-109 may result in additional risks to the quality, reliability, transparency and timeliness of interim and annual filings and other reports provided under securities legislation.

OFFICERS AND DIRECTORS

Lucky Janda, CEO, Director
Sandy Janda, CFO
Sonny Janda, Director
Charn Deol, Director