A copy of this preliminary prospectus has been filed with the securities regulatory authorities in the provinces of British Columbia and Alberta and with the Canadian Securities Exchange (the "CSE") but has not yet become final for the purpose of the sale of securities. Information contained in this preliminary prospectus may not be complete and may have to be amended. The securities may not be sold until a receipt for the prospectus is obtained from the securities regulatory authorities.

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

PRELIMINARY PROSPECTUS

INITIAL PUBLIC OFFERING **October 10, 2014**

CARL CAPITAL CORP.

$500,000 (5,000,000 Common Shares)

Price: $0.10 per Common Share

Carl Capital Corp. (the "**Company**") is hereby offering for sale to the public in the provinces of British Columbia and Alberta, through its agent, Leede Financial Markets Inc. (the "**Agent**"), on a commercially reasonable efforts basis, 5,000,000 common shares (each, a "**Share**") at a price of $0.10 per Share (the "**Offering Price**") for total gross proceeds to the Company of $500,000 (the "**Offering**"). The Offering Price and the terms of the Offering were determined by negotiation between the Company and the Agent.

The Offering is subject to a minimum subscription of 500,000 Shares. Pursuant to securities legislation, unless an amendment to the final Prospectus has been filed and the regulator has issued a receipt for the amendment, the distribution period for the Offering must cease within 90 days after the date of the receipt for the final Prospectus, provided that the total distribution period for the Offering must cease on or before the date that is 180 days from the date a receipt is issued for the final Prospectus. See "*Plan of Distribution*".

The Company's head office is located at Suite 700, 510 West Hastings Street, Vancouver, BC V6B 1L8.

	Number of Shares	Price to Public ($)	Agent's Commission ($) (1)	Net Proceeds to the Company ($) (2) (3)
Per Share	1	0.10	0.008	0.092
Offering	5,000,000	500,000	40,000	460,000

(1) In consideration of the services provided by the Agent in connection with the Offering, the Company has agreed to pay the Agent a cash commission on the Closing Date equal to 8% of the gross proceeds from the Offering (the "**Agent's Commission**"). In addition, the Company has agreed to issue to the Agent such number of non-transferrable agent's warrants (the "**Agent's Warrants**") as is equal to 8% of the number of the Shares sold pursuant to the Offering, including any Over-Allotment Shares (as hereinafter defined). Each Agent's Warrant will entitle the holder to purchase one Share (an "**Agent's Warrant Share**") at a price of $0.10 per Agent's Warrant Share for a period of 24 months from the Closing Date. The Company has also agreed to pay the Agent a corporate finance fee of $25,000 plus applicable taxes (the "**Corporate Finance Fee**"). The Agent's Warrants are qualified for distribution by this Prospectus. See "*Plan of Distribution*".

(2) Before deducting the balance of the estimated expenses of the Offering of $50,000 and the Corporate Finance Fee, of which $13,125 has been paid in advance as a non-refundable deposit, with the balance to be paid by the Company from the proceeds of the Offering. The Agent will also be reimbursed for out-of-pocket expenses, of which a retainer of $25,000 has been paid.

(3) The Company has granted to the Agent an option (the "**Over-Allotment Option**"), exercisable up to and including the Closing Date, to purchase up to an additional number of Shares equal to 15% of the number of Shares sold pursuant to the Offering (750,000 Shares) (the "**Over-Allotment Shares**"), on the same terms as set out above to cover over-allotments, if any, and for

market stabilization purposes. The distribution of the Over-Allotment Option and the Over-Allotment Shares issuable upon the exercise of the Over-Allotment Option are qualified by this Prospectus. If the Over-Allotment Option is exercised in full, the additional price to the public, Agent's Commission and net proceeds to the Company (before deducting expenses of the Offering) will be $75,000, $6,000 and $69,000, respectively.

A purchaser who acquires Over-Allotment Shares acquires those Shares under this Prospectus, regardless of whether the Over-Allotment Shares are ultimately acquired through the exercise of the Over-Allotment Option or secondary market purchases.

There is no market through which the Shares may be sold and purchasers may not be able to resell Shares purchased under this Prospectus. This may affect the pricing of the Shares in the secondary market, the transparency and availability of trading prices, the liquidity of the Shares and the extent of issuer regulation. See "*Risk Factors*". The Company **[has applied]** to list the Shares on the Canadian Securities Exchange (the "**CSE**"). Listing will be subject to the Company fulfilling all of the listing requirements of the CSE, including without limitation the distribution of the Shares to a minimum number of public shareholders and the Company meeting certain financial and other requirements.

Any investment in the Shares is speculative due to various factors, including the nature of the Company's business. An investment in these securities should only be made by persons who can afford a total loss of their investment. See "*Risk Factors*".

A summary of the compensation options granted by the Company follows:

Agent's position	**Maximum size or number of securities available (1) (2)**	**Exercise period or acquisition date**	**Exercise price or average acquisition price ($)**
Over-Allotment Option (3)	750,000 Shares	up to and including the Closing Date	0.10
Compensation option	460,000 Agent's Warrants (4)	24 months after the Closing Date	0.10 per Agent's Warrant Share
Any other option granted by the Company or insider of the Company to the Agent	-	-	-
Total securities under option issuable to the Agent	460,000 Agent's Warrant Shares	24 months after the Closing Date	0.10 per Agent's Warrant Share
Other compensation securities issuable to the Agent	-	-	-

(1) Assuming the Over-Allotment Option is exercised in full.

(2) The Agent's Warrants, Over-Allotment Option and Over-Allotment Shares are qualified for distribution under this prospectus. See "*Plan of Distribution*".

(3) Over-Allotment Shares will not be retained by the Agent, but are issued to cover over-allotted subscriptions received from subscribers.

(4) Each Agent's Warrant entitles the holder thereof to purchase one Agent's Warrant Share at a price of $0.10 per Agent's Warrant Share for a period of 24 months from the Closing Date.

As of the date of this Prospectus, the Company does not have any of its securities listed or quoted, has not applied to list or quote any of its securities, and does not intend to apply to list or quote any of its securities, on the Toronto Stock Exchange, a marketplace in the United States, or a marketplace outside Canada and the United States other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc.

The Agent, or registered sub-agents who assist the Agent in the distribution of the Shares, conditionally offers these securities for sale on a commercially reasonable efforts basis, subject to prior sale, if, as and when issued by the Company and accepted by the Agent in accordance with the Agency Agreement (as hereinafter defined), and subject to the approval of certain legal matters on behalf of the Company by Bacchus Law Corporation and on behalf of the Agent by Salley Bowes Harwardt Law Corp. See "*Plan of Distribution*" for further details concerning the Agency Agreement. Subscriptions for the Shares offered under this Prospectus will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. The Offering will remain open until such date as may be agreed upon by the Company and the Agent, but no later than the date that is 90 days after a receipt is issued by the principal regulator pursuant to National Policy 11-202 *Process for Prospectus Review in Multiple Jurisdictions* ("**NP 11-202**") for the final Prospectus, unless an extension to such date is granted by the applicable regulatory authorities.

No person is authorized by the Company to provide any information or to make any representation in connection with the Offering other than as contained in this Prospectus.

AGENT

Leede Financial Markets Inc.
18th Floor, 1140 West Pender Street
Vancouver, BC V6E 4G1

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GLOSSARY

The following is a glossary of certain terms used in this Prospectus. Terms and abbreviations used in the Audited Financial Statements may be defined separately and the terms defined below may not be used therein.

Agency Agreement	means the Agency Agreement dated ◆, 2014 between the Company and the Agent.
Agent	means Leede Financial Markets Inc.
Agent's Commission	means the Agent's cash commission equal to 8% of the gross proceeds from the sale of the Shares pursuant to the Offering.
Agent's Warrants	means that number of non-transferrable Agent's warrants as is equal to 8% of the number of Shares sold pursuant to the Offering; each Agent's Warrant entitles the holder thereof to acquire one Agent's Warrant Share at a price of $0.10 per Agent's Warrant Share for a period of 24 months after the Closing Date.
Agent's Warrant Shares	means the Shares to be issued upon the exercise of the Agent's Warrants.
Audited Financial Statements	means the Company's audited consolidated financial statements and the related notes thereto for the period from January 17, 2014 (date of incorporation) to June 30, 2014.
BCA	means the *Business Corporations Act* (British Columbia).
Board of Directors	means the board of directors of the Company.
Closing Date	means the date of closing of the Offering.
Company	means Carl Capital Corp., a company incorporated under the BCA.
Corporate Finance Fee	means the Agent's corporate finance fee of $25,000 plus applicable taxes, of which $13,125 is non-refundable and has been paid to the Agent.
CSE	means the Canadian Securities Exchange.
Effective Date	means the date of the issue by the Securities Commissions of a receipt for the final Prospectus.
Escrow Agreement	means the escrow agreement dated ◆, 2014 between the Company, Trustco and the Escrow Holders.
Escrow Holder	means an escrow holder as further defined herein.
ETS	means Extend to Social Media Inc., a company incorporated under the BCA and the Company's wholly owned subsidiary.
ETS Software	means ETS' enterprise platform of web- and mobile-based services that allow companies to leverage their customers' social networks for referral marketing.

IFRS	means International Financial Reporting Standards.
IPO	means the initial public offering of the Company.
IPO Date	means the date the Shares are listed for trading on the CSE.
MD&A	means Management's Discussion and Analysis.
NEO	means a Named Executive Officer as further defined herein.
NI 41-101	means National Instrument 41-101 *General Prospectus Requirements*.
NI 52-110	means National Instrument 52-110 *Audit Committees*.
NI 58-101	means National Instrument 58-101 *Disclosure of Corporate Governance Practices*.
NP 11-202	means National Policy 11-202 *Process for Prospectus Review in Multiple Jurisdictions*.
NP 46-201	means National Policy 46-201 *Escrow for Initial Public Offerings*.
NP 58-201	means National Policy 58-201 *Corporate Governance Guidelines*.
Offering	means a minimum of 5,000,000 Shares at a price of $0.10 per Share.
Offering Price	means $0.10 per Share.
Over-Allotment Option	means the option granted by the Company to the Agent pursuant to the Agency Agreement to acquire Over-Allotment Shares at the Offering Price, at any time up to and including the Closing Date, to cover over-allotments to subscribers.
Over-Allotment Shares	means up to 750,000 additional Shares.
Phase I	means phase I development of the Company's business plan.
Phase II	means phase II development of the Company's business plan.
Principals	means: (a) a person or company who acted as a promoter of the Company within two years before the IPO prospectus; (b) a director or senior officer of the Company or any of its material operating subsidiaries at the time of the IPO prospectus; (c) a person or company that holds securities carrying more than 20% of the voting rights attached to the Company's outstanding securities immediately before and immediately after the IPO; or (d) a person or company that:

(i) holds securities carrying more than 10% of the voting rights attached to the Company's outstanding securities immediately before and immediately after the IPO; and

(ii) has elected or appointed, or has the right to elect or appoint, one or more directors or senior officers of the Company or any of its material operating subsidiaries.

Prospectus means this prospectus dated as of the date on the cover page.

RA means RA Revenue Automation Inc.

Securities Commissions means the securities regulatory authorities in each of the Selling Provinces.

SEDAR means the System for Electronic Document Analysis and Retrieval.

Selling Provinces means British Columbia and Alberta, the two provinces in which this Prospectus has been filed and in which the Offering will be conducted.

Share Exchange Agreement means the share exchange agreement dated May 30, 2014 among the Company, ETS and the shareholders of ETS pursuant to which the Company acquired 100% of the shares of ETS held by such shareholders in exchange for an aggregate of 4,200,000 Shares at a deemed price of $0.05 per Share.

Shares means the common shares without par value in the capital of the Company.

Trustco means Computershare Investor Services Inc.

CURRENCY

In this Prospectus, unless otherwise indicated, all dollar amounts are expressed in Canadian dollars and references to $ are to Canadian dollars.

CAUTION REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Prospectus are forward-looking statements or information (collectively "**forward-looking statements**"). The Company is providing cautionary statements identifying important factors that could cause the Company's actual results to differ materially from those projected in these forward-looking statements. Any statements that express, or involve discussions as to, expectations, beliefs, plans, objectives, assumptions or future events or performance (often, but not always, through the use of words or phrases such as "may", "anticipates", "is expected to", "estimates", "intends", "plans", "projection", "could", "vision", "goals", "objective" and "outlook") are not historical facts and may be forward-looking and may involve estimates, assumptions and uncertainties which could cause actual results or outcomes to differ materially from those expressed in the forward-looking statements. In making these forward-looking statements, the Company has assumed that the current market will continue and grow and that the risks listed below will not adversely impact the Company.

By their nature, forward-looking statements involve numerous assumptions, inherent risks and uncertainties, both general and specific, which contribute to the possibility that the predicted outcomes may not occur or may be delayed. The risks, uncertainties and other factors, many of which are beyond the Company's control, that could influence actual results include, but are not limited to: a continued downturn in general economic conditions; dependency on continued growth in Internet and smart phone usage; the ability of the Company to establish a market for its services; competitive conditions in the industry which could prevent the Company from becoming profitable; the effectiveness and efficiency of advertising and promotional expenditures to generate market interest in the Company's services; the inability to list on a public market; volatility of the Company's share price following listing; the inability to secure additional financing; the Company's intention not to pay dividends; claims, lawsuits and other legal proceedings and challenges; conflict of interest with directors and management; and other factors beyond the Company's control.

Further, any forward-looking statement speaks only as of the date on which such statement is made, and, except as required by applicable law, the Company undertakes no obligation to update any forward-looking statement to reflect events or circumstances after the date on which such statement is made or to reflect the occurrence of unanticipated events. New factors emerge from time to time, and it is not possible for management to predict all such factors and to assess in advance the impact of each such factor on the Company's business or the extent to which any factor, or combination of factors, may cause actual results to differ materially from those contained in any forward-looking statement. See "*Risk Factors*".

PROSPECTUS SUMMARY

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

The Company:	The Company was incorporated under the BCA on January 17, 2014 under the name "Carl Capital Corp.". The Company has one wholly owned subsidiary, ETS, a company incorporated under the BCA that it acquired on May 30, 2014 upon the closing of the Share Exchange Agreement. The Company's head office is located at Suite 700, 510 West Hastings Street, Vancouver, BC V6B 1L8 and its registered and records office is located at Suite 1820, 925 West Georgia Street, Vancouver, BC V6C 3L2. The Company was formed as a holding company to focus on strategic acquisitions in the technology industry. Its current business plan is to continue developing the ETS Software, which consists of a platform of web- and mobile-based services that allow companies to leverage their customers' social networks for referral marketing. Although the ETS Software is currently in the working prototype stage only, ETS has entered into a service agreement with one marketing agency to engage ETS as its exclusive provider of referral marketing services and include the ETS Software in all relevant business development pitches to customers. In turn, that agency has entered into an agreement with one client to test the ETS Software in a live advertising campaign. The ETS Software will enable companies to reward existing customers for promoting or referring products to their networks, which has the potential to increase referral rates and quality leads as well as reduce customer acquisition costs. It includes an analytics component, which tracks campaign return on investment, and also provides aggregated customer data which can be used to tailor future marketing messages to target groups. The Company plans to distribute the ETS Software initially through marketing agencies in Phase I, with a self-service version to follow in Phase II. The ETS revenue model includes an upfront set-up fee along with a fee earned on a per-referral basis. See "*Description of the Business*" for further details.
The Offering:	A minimum of 5,000,000 Shares at a price of $0.10 per Share for minimum gross proceeds of $500,000. See "*Plan of Distribution*".
Over-Allotment Option:	The Company has granted the Over-Allotment Option to the Agent, exercisable in whole or in part at any time up to and including the Closing Date, to cover over-allotments, if any, from subscribers at the Offering Price for up to 750,000 additional Shares. See "*Plan of Distribution*".
Agent's Commission:	The Agent will receive a cash commission of 8% of the gross proceeds of the Offering on the Closing Date. See "*Plan of Distribution*".
Agent's Warrants:	The Company will issue Agent's Warrants to the Agent to purchase such number of Agent's Warrant Shares as is equal to 8% of the number of Shares sold under the Offering at an exercise price of $0.10 per Agent's Warrant Share for 24 months from the Closing Date. The Agent's Warrants are qualified for distribution under this Prospectus. See "*Plan of Distribution*".
Corporate Finance Fees:	Pursuant to the Agency Agreement, the Company has agreed to pay to the Agent the Corporate Finance Fee of $25,000 plus applicable taxes, of which $13,125 is non-refundable and has been paid to the Agent. The Company has also paid the Agent a $25,000 retainer towards the Agent's expenses, including legal costs. See "*Plan of*

Distribution".

Listing: The Company **[has applied]** to list the Shares for trading on the CSE. Listing is subject to the Company fulfilling all of the requirements of the CSE, including its minimum public distribution requirements. See "*Plan of Distribution*".

Use of Proceeds: The Company will receive gross proceeds of a minimum of $500,000 pursuant to the Offering. After deducting the Agent's Commission $40,000, and the remaining offering costs of $50,000, the Company will have net proceeds of approximately $410,000. The Company plans to use the total funds available, including its working capital of approximately $8,400 as at September 30, 2014, substantially as follows:

Business Objective	Allocation of Proceeds pursuant to the Offering ($)	Allocation of Proceeds pursuant to the Offering including the Over-Allotment Option (1) ($)
Development of Phase I software	41,400	41,400
Development of Phase II software	113,800	113,800
Employee salaries	86,000	86,000
Management consulting fees	30,000	30,000
Marketing expenses	33,000	33,000
Travel expenses	15,000	15,000
Office and administrative expenses	15,000	36,650
Occupancy costs	20,500	20,500
Professional fees	53,600	63,700
Filing fees	6,500	6,500
Transfer agent fees	3,600	3,600
Unallocated working capital	-	36,250
Total	**418,400**	**487,400**

(1) Assuming the Over-Allotment Option is exercised in full.

The Company plans to use any net proceeds from the exercise of the Over-Allotment Option for general working capital purposes.

The Company intends to spend the funds available to it as stated in this Prospectus. However, there may be circumstances where for sound business reasons, a reallocation of funds may be necessary. See "*Use of Proceeds*" and "*Plan of Distribution*".

Risk Factors: An investment in the Shares should be considered highly speculative and investors may incur a partial or total loss of their investment. Investors should consult with their professional advisors to assess an investment in the Shares.

The activities of the Company are subject to the risks normally encountered in a start-up business, including: negative cash flow; lack of adequate capital; inexperienced management; liquidity concerns and future financing requirements to sustain operations; dilution; no history of operations and revenues, and no history of earnings or dividends; competition; economic changes; and uninsured risks.

There is currently no public market for the Shares and there can be no assurance that an active market for the Shares will develop or be sustained after the Offering. The value of the Shares is subject to volatility in market trends and conditions generally, notwithstanding any potential success of the Company in creating revenues, cash flows or earnings. See "*Risk Factors*".

Summary of Financial Information: The table below summarizes selected financial data for the periods indicated and should be read in conjunction with the Audited Financial Statements and the "*Management's Discussion and Analysis*" included elsewhere in this Prospectus.

Summary Components of Consolidated Statement of Comprehensive Earnings	**For the period from January 17, 2014 to June 30, 2014 ($) (Audited)**
Revenues	-
Expenses	61,310
Loss and comprehensive loss	61,310
Basic and diluted loss per Share	0.023

Summary Components of Consolidated Statement of Financial Position	**June 30, 2014 ($) (Audited)**
Current assets	97,979
Total assets	364,400
Current liabilities	10,210
Total liabilities	62,210
Working capital surplus	87,769
Accumulated deficit	61,310

Business Objectives: The Company's short term business objectives are to: (i) complete the Offering; (ii) obtain a listing for the Shares on the CSE; (iii) complete the development of the ETS Software; and (iv) continue building business relationships with current and potential partners.

CORPORATE STRUCTURE

Name, Address and Incorporation; Intercorporate Relationships

The Company was incorporated under the *BCA* on January 17, 2014. The Company acquired its wholly owned subsidiary, ETS, by completing a share exchange with ETS and the former shareholders of ETS on May 30, 2014. ETS was incorporated under the *BCA* on January 30, 2013. The head offices of both the Company and ETS are located at Suite 700, 510 West Hastings Street, Vancouver, BC V6B 1L8, and their registered and records offices are located at Suite 1820, 925 West Georgia Street, Vancouver, BC V6C 3L2.

DESCRIPTION OF THE BUSINESS

General

The Company is a holding company formed for the purpose of acquiring business ventures in the technology industry with growth potential, and developing these businesses to their full potential by supplying capital, personnel and innovation. On May 30, 2014, the Company completed the first such acquisition pursuant to the closing of the Share Exchange Agreement whereby the Company acquired 100% of the outstanding shares of ETS in a non-arm's length transaction in exchange for the issuance of an aggregate of 4,200,000 Shares to the former shareholders of ETS at a deemed price of $0.05 per Share. In connection with the closing of the Share Exchange Agreement, D. Gregory Johnston, the President and Chief Executive Officer of ETS, was appointed to the board of directors of the Company. Of the 4,200,000 Shares, BDirect Online Communications Inc., a company controlled by Mr. Johnston, received 1,866,480 Shares; RA, a Vancouver-based full service marketing agency of which Mr. Johnston is the VP of Professional Services, received 1,633,380 Shares; and Scharfe Holdings Inc., a company controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, received 466,620 Shares. Following that, on June 9, 2014, ETS signed a referral service agreement with RA whereby RA agreed to use ETS as its exclusive referral marketing application and include the concept in all relevant business development pitches to customers for a period of 12 months.

The Company's current business model is to continue developing the ETS Software, which is currently in the working prototype stage only. However, in the longer term the Company anticipates completing one or more targeted acquisitions, the structure of which will be determined on a case-by-case basis to maximize the value and control risk for the shareholders of the Company.

ETS is in the process of developing a platform of web- and mobile-based services that allows companies to leverage their customers' social networks for referral marketing. The ETS Software will enable companies to reward existing customers for promoting or referring products to their networks, which has the potential to increase referral rates and quality leads as well as reduce customer acquisition costs. The ETS Software includes an analytics component, which tracks campaign return on investment, and also provides aggregated customer data which can be used to tailor future marketing messages to target groups. The Company plans to distribute the ETS Software initially through marketing agencies in Phase I, with a self-service version to follow in Phase II. The ETS revenue model includes an upfront set-up fee, along with a fee earned on a per-referral basis.

By rewarding existing customers to promote or refer products to their friends through a simple interface, companies have the ability to reduce customer acquisition costs and improve return on investment through their marketing programs. The key is to reward both the referrer and the referee. While traditional offers sent via email are on average referred to friends less than 3% of the time (with some sources suggesting the rate is actually closer to 1%), rewarding both recipients raises this number up to 20% according to the results of a review performed by RA on a loyalty campaign it designed and ran for an unrelated client from 2012-2014. The ETS Software allows companies to motivate their customers to provide referrals by offering a reward for the referral.

Market Information

The overall software market grew by 4.8% in 2013 according to a report issued by the technology research firm Gartner, Inc. entitled "Market Share: All Software Markets, Worldwide, 2013", as people continued to expand their use of communications, social networking and cloud computing functions. The social network referral marketing concept has provided a fast-growing solution to the customer acquisition needs of all companies that serve large customer bases, both in business-to-consumer and business-to-business situations. Companies have found low rates of uptake for messages sent to persons who have had no previous contact with them, so they are striving to instead send messages to persons that are already aware of them or that they can communicate with through a personal referral. This is because messages delivered through referrals enjoy a higher rate of uptake and have a greater probability of resulting in a sale.

In its September 2013 "Global Trust in Advertising and Brand Messages" report, Nielsen Holdings N.V. noted that 84% of consumers trust recommendations from their friends, 68% of consumers trust opinions posted online, and people trust recommendations from friends seven times more than traditional advertising. Additionally, Gartner has concluded that nothing accelerates a purchase decision faster than a word-of-mouth endorsement from a peer whose only agenda is to assist the potential purchaser. ETS' goal is to capitalize on the success of communicating with contacts through referrals from people and companies that the contacts already know.

ETS plans to deliver two distinct but similar products: one for advertising agencies to use with larger clients and a self-serve version for smaller businesses. ETS expects to file a patent application to protect the manner in which the software generates and tracks referrals once the development of Phase II is complete; however, there is no guarantee that any patent will be granted.

Initially, the Company anticipates that the primary market for the ETS Software will be in Canada and will be generated through contacts of the principals of the Company, but it expects the ETS Software to eventually draw clients from the United States.

Development of ETS Software

The development of the ETS Software began in late 2012 and has progressed to the working prototype stage. Although the user interface and back-end reporting functions are still in development, ETS has entered into a service agreement with RA whereby RA has engaged ETS as its exclusive provider of referral marketing services and agreed to include the ETS Software in all relevant business development pitches to customers. In turn, RA has entered into an agreement with one client to test the ETS Software in a live advertising campaign, although it should be noted that RA is providing a deep discount to this customer for that purpose. To date, limited testing of the ETS Software has been completed in order to measure how it will handle a large number of concurrent users, and additional development work is required in more than one area to produce a commercial version that can easily be deployed by various marketing agencies.

The ETS Software is written in Python, which is a widely used general purpose yet high-level programming language designed to make many common and repetitive tasks easy to complete. Python's design philosophy emphasizes code readability, and its syntax allows programmers to express concepts in fewer lines of code than would be possible in competing programming languages.

The ETS Software was initially developed by D. Gregory Johnston, the President and CEO of ETS, a director of the Company and an advertising industry veteran in marketing media. Mr. Johnston's previous management experience includes acting as the Director of eCommerce Marketing for Global Hyatt Corporation, based in Chicago, Illinois, where he was responsible for the management of all internet based marketing programs online analytics and reporting including overseeing and mentoring eCommerce marketing staff, vendor selection and the adoption of new and emerging technologies. He is also currently the VP of Professional Services of RA.

Peter Steele, Mr. Johnston's partner and colleague in RA, also has many years of experience in the advertising industry. Together, they understand the needs of the market very well and see the ETS concept as an excellent expansion of the services that they already offer to RA's clients on an ongoing basis since it provides additional flexibility in the deployment of social media campaigns.

Mr. Johnston recognized the limits of existing referral marketing applications and designed the ETS Software to provide more flexibility to agency clients, and in particular those of RA, deploying social media advertising campaigns.

The principals of ETS have invested approximately $35,000 in ETS to date, spending $26,000 of that amount on software development and the remaining $9,000 on computer and administrative expenses.

ETS Software Functionality

Upon the completion of Phase II, the ETS Software is expected to function in the following manner:

- The client company creates a campaign including a special promotion or offer to its existing customer database.

- An email is sent to each customer in the database informing them of the promotion and linking them to a webpage that outlines the promotion.

- Once on the webpage, the customer is encouraged to share the promotion with members of their social network or networks and is incentivized to do so through increased discounts or contest entries. The promotion is easily shareable through many popular social media websites including Facebook, Twitter, Google Plus, and LinkedIn. Note that ETS requires the customer to allow it opt-in access to provide the ETS Software with access to the customer's contacts and social media profiles.

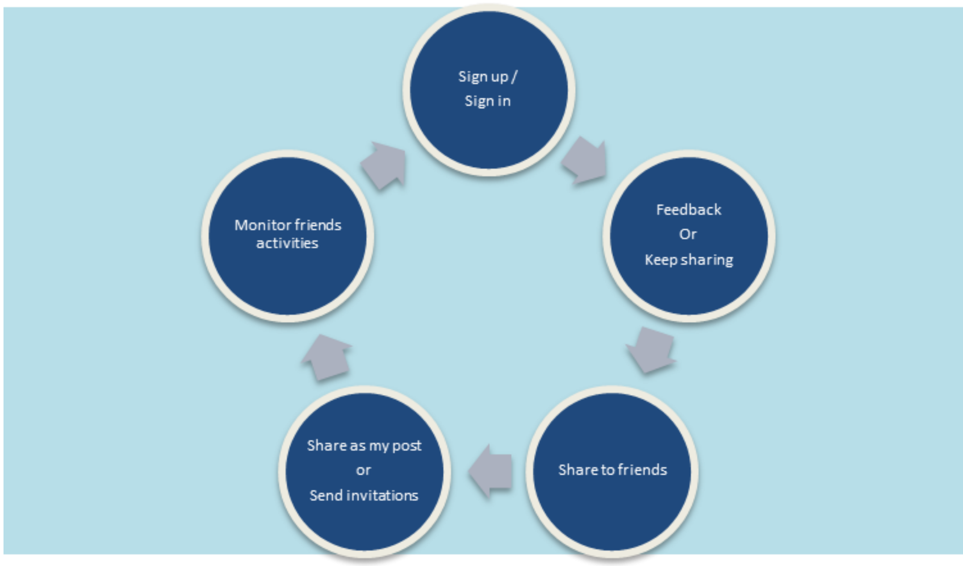
- The customer is rewarded once any of their contacts signs up for the promotion.

- The client company receives lists of any new contacts that have been referred by members of the original customer database or by their referrals (many layers of referral may happen if contacts keep referring the promotion to additional contacts).

- The client company receives information from the social media profiles of customers who have opted-in to the promotion. This profile information can be added to the client company's database and used to tailor future promotions to its customers or specific promotions to select subgroups of customers.

- The client company receives information on the relative success of the campaign based on statistical analytics covering pertinent marketing metrics such as cost per new customer and return on investment.

Referrer Flow Diagram



Referral Service Agreement

On June 9, 2014, ETS signed a referral service agreement with RA whereby RA agreed to use ETS as its exclusive referral marketing application and include the concept in all relevant business development pitches to customers. This agreement is for a term of 12 months and will renew automatically unless either party provides at least three months' notice of termination to the other party. Pursuant to the agreement, RA will pay ETS a set-up fee of a minimum of $1,000 for each client campaign that involves the use of the ETS Software as well as a fee of $0.25 per referral. RA will also provide client-based feedback on the ETS Software and in return will benefit from added development and improved functionality of the software at no additional cost. RA has negotiated its first customer contract that includes the ETS Software and launched its first such campaign in September 2014.

RA is the holder of 1,633,380 Shares that it received upon the closing of the Share Exchange Agreement and Mr. Johnston is the VP of Professional Services of RA.

Prior to actively marketing the ETS Software to new clients, management understands that RA intends to deploy, complete and measure the success of several marketing campaigns with its existing client base. Accordingly, ETS will be able to use the data generated by RA to compile case studies and metrics that highlight the effectiveness of the ETS Software. The Company expects these case studies to serve as a key feature of ETS' marketing initiatives.

Phase I

Strategy and Timeline

Following the completion of the Offering, the Company expects to have sufficient funds available to complete the development of Phase I, which will allow ETS to engage clients (directly or indirectly) through marketing agencies in addition to RA. These agencies will be sourced through a combination of personal contacts that the principals of the Company and RA have developed throughout their years of industry experience, and word-of-mouth from agencies that hear about successful campaigns completed using the ETS Software.

The Company plans to hire one part time salesperson in October 2014 at a cost of approximately $2,000 per month to assist Mr. Johnston in developing new business through spring 2015, when it expects the salesperson to assume a full time position at roughly twice the cost. The new business is expected to drive ETS' revenue through 2015.

Phase I operations will continue indefinitely. The sales force is budgeted to increase steadily as required to maintain growth.

Software Development

The ETS Software is currently adequate to run test campaigns with early adopter clients. ETS plans to include the following features in the software as part of Phase I:

- standardized reports, since customers are currently required to export campaign data, format it, and then import it into the data mining program of their choice;

- a selective data gathering tool that will enable users to gather different levels of personal information depending on the social media network through which a referral occurs; and

- minimum referral thresholds that will enable agencies to establish a campaign requirement for generating a certain number of referrals before rewards are provided.

To encourage agencies and clients beyond early adopters to become customers of ETS, the ETS Software must be augmented to be more user-friendly and allow for better monitoring, and the results easier to measure. The Company has budgeted $41,400 to devote to developer time and the cost of certain third party software licenses to improve the ETS Software to the point where ETS' potential customer base will be more inclined to implement the software in marketing campaigns.

The completion of the development of Phase I in preparation for offering the ETS Software to agencies and clients not affiliated with RA is scheduled for January 2015.

Phase II

Strategy and Timeline

The goal of Phase II is to create a website that will allow clients to work directly with ETS to create their own marketing campaigns rather than through an advertising agency as in Phase I. It will therefore require the ETS Software to be more robust and include an enhanced user interface.

Smaller companies often do not have sufficient marketing budgets or sophisticated enough strategies to contract with marketing and advertising agencies. Phase II of the ETS Software was designed to access this market and is intended to operate as a self-serve application. The key to this phase is to develop software with an easy-to-use graphic user interface that permits customers to complete a series of steps in order to create a marketing campaign for their customer database, including uploading their contact list to a website and sending out the promotion. The Company intends to design the software to deliver new referral contacts to client companies and also to help them manage and profit from their customers' social media profile information and other key metrics using standardized reports automatically generated through the software.

Beginning in October 2014, ETS expects to commence the development of this capability with an anticipated launch date of September 2015. Over time, Phase II is expected to drive the majority of ETS' growth.

Software Development

The Company has budgeted $113,800 in developer time and the cost of certain third party software licenses to develop the self-serve ETS Software to the point where customers can implement it in their own marketing campaigns with little or no input from ETS. ETS plans to offer support from sales staff online and via telephone, but the goal is to minimize any offline interaction with customers.

ETS plans to include the following features in the software as part of Phase II:

- an attractive and intuitive landing page;
- mobile, desktop and email templates that can be employed with ease by users with limited technical skills;
- enhanced gamification (or game mechanics) options;
- increased triggered messaging options;
- automated billing;
- a customer support portal including a FAQ section;
- a custom single-use URL generator for each marketing campaign; and
- application interfaces that enable the ETS Software to integrate with industry-leading customer relationship management (CRM) and marketing automation software.

Phase II Marketing Plan

ETS must attract the companies that will eventually become its self-serve clients using marketing methods such as online advertising of various types and other electronic business-to-business methods, including paid search advertising based on certain keywords in search engines, search engine optimization, blog and web posts on ETS' website and other industry-focused discussion sites, and affiliate programs, all of which will allow ETS to generate traffic to the self-serve website from other websites that currently offer target clients related services. ETS will also use other concepts to expand its marketing reach, but for this to happen, ETS will need to generate a database of contacts using these methods as a starting point.

Intellectual Property

ETS has not yet filed a patent application to protect the manner in which the ETS Software generates and tracks referrals, but it plans to do so once the development of Phase II is complete. However, there is no guarantee that any patent will be granted.

Operations and Location

ETS plans to house its staff in the Company's offices in order to benefit from the sharing of resources, although much of the development work will likely be completed from the home offices of staff members. Web hosting for all of the technology will occur off-site through third party providers to minimize system and security costs. At present, the ETS Software and database is hosted on dotCloud. Another service, GitHub, is currently used to store the programming code. These storage and hosting methods will not change for the foreseeable future.

Support from the Company

ETS will have access to a line of credit from the Company. It is expected that over the course of the 12 months ending September 30, 2015, ETS will have a maximum cash deficit of $210,000 which will be funded by the Company.

The Company also expects to be in a position to obtain financing from investors in the event that it needs to expand the business of ETS more quickly than expected, or develop further innovations that complement the current business plan of ETS.

USE OF PROCEEDS

Proceeds and Funds Available

Upon the completion of the Offering, the Company estimates it will have the following funds available.

Source of Funds	Offering Amount ($)	Over-Allotment Option Amount ($) [(1)]
Gross Proceeds	500,000	575,000
Less: Agent's Commission	40,000	46,000
Remaining Offering Costs	50,000	50,000
Net Proceeds	410,000	479,000
Working Capital as of September 30, 2014	8,400	8,400
Total Funds Available	**418,400**	**487,400**

(1) Assuming the Over-Allotment Option is exercised in full.

Principal Purposes

The Company intends to use the total funds available to it as follows:

Business Objective	Estimated Time Period	Allocation of Proceeds pursuant to the Offering ($)	Allocation of Proceeds pursuant to the Over-Allotment Option ($)
Development of Phase I software [(1)]	4 months	41,400	41,400
Development of Phase II software [(2)]	14 months	113,800	113,800
Employee salaries	12 months	86,000	86,000
Management consulting fees	12 months	30,000	30,000
Marketing expenses	12 months	33,000	33,000
Travel expenses	12 months	15,000	15,000
Office and administrative expenses	12 months	15,000	36,650
Occupancy costs	12 months	20,500	20,500
Professional fees	12 months	53,600	63,700
Filing fees	12 months	6,500	6,500

Business Objective	Estimated Time Period	Allocation of Proceeds pursuant to the Offering ($)	Allocation of Proceeds pursuant to the Over-Allotment Option ($)
Transfer agent fees	12 months	3,600	3,600
Unallocated working capital		-	36,250
Total		**418,400**	**487,400**

(1) See "*Description of the Business – Phase I*".

(2) See "*Description of the Business – Phase II*".

Any funds available from the exercise of the Over-Allotment Option will be used by the Company for general working capital purposes.

The Company has a limited operating history and may sustain losses in the future. Since its incorporation, the Company has had negative operating cash flow. Accordingly, any unallocated funds will be used for general working capital purposes. The Company intends to spend the available funds from the Offering as described in the preceding table. However, there may be circumstances where, for sound business reasons, a reallocation of funds may be necessary. If such an event occurs during the completion of the Offering, the Company and its management will have broad discretion in the application of such funds and, if required, an amendment to this Prospectus will be filed. See "*Risk Factors*".

On July 1, 2014, ETS entered into an executive consulting agreement with BDirect Online Communications Inc., a company controlled by D. Gregory Johnston, a director of the Company and the President and Chief Executive Officer of ETS, pursuant to which that company agreed to provide certain management services to ETS on an ongoing basis in exchange for monthly remuneration of $4,000. The Company plans to pay the balance of the $38,000 allocated for employee salaries to one part time sales person who is expected to eventually be hired on a full time basis.

As of the date of this Prospectus, the Company has not entered into management, consulting or employment agreements with any of its executive officers and it does not intend to enter into any such agreements over the next 12 months. However, the Company plans to pay $1,500 per month to Bradley Scharfe, its President, Chief Executive Officer and director, and $1,000 per month to Brian Cale Thomas, its Chief Financial Officer and director, in exchange for the provision of consulting services over the next 12 months.

Business Objectives and Milestones

The Company's short term business objectives are to: (i) complete the Offering; (ii) obtain a listing for the Shares on the CSE; (iii) complete the Phase I development of the ETS Software at an approximate cost of $41,400; (iv) begin the commercialization, followed by the marketing of the ETS Software; and (v) complete the Phase II development of the ETS Software at an approximate cost of $113,800. For further details concerning Phase I and Phase II, see "*Description of the Business*" under the subheadings "*Phase I*" and "*Phase II*". The Company's long term business objectives are to: (i) begin generating revenues from the use of the ETS Software in marketing campaigns; (ii) integrate advances in technology into the ETS Software and related applications to allow for clients to work directly with ETS to create their own marketing campaigns instead of relying on advertising agencies and (iii) complete the acquisition of one or more additional business ventures in the technology industry.

The Company plans to complete the Offering on the Closing Date and then apply to list the Shares on the CSE. Phase I development of the ETS Software is expected to be completed by February 2015, at which time it is expected to operate indefinitely. Phase II development is expected to be completed approximately nine months thereafter. Technology upgrades may be required and new components may be added after the Company begins to commercialize its services. Such upgrades and additions will likely take place over the next few years as is customary for companies in the technology industry.

DIVIDENDS OR DISTRIBUTIONS

The Company has not paid dividends since its incorporation. While there are no restrictions in the Company's articles or pursuant to any agreement or understanding which could prevent the Company from paying dividends or distributions, the Company has limited cash flow and anticipates using all available cash resources to fund working capital and grow its business. As such, there are no plans to pay dividends in the foreseeable future. Any decisions to pay dividends in cash or otherwise in the future will be made by the Board of Directors on the basis of the Company's earnings, financial requirements and other conditions existing at the time a determination is made.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following MD&A should be read in conjunction with the Audited Financial Statements and the disclosure contained in this Prospectus. The discussion of results from January 17, 2014 (date of incorporation) is as of October 10, 2014.

The Audited Financial Statements and the financial data derived therefrom and included in this Prospectus are prepared in accordance with IFRS and are reported in Canadian dollars.

Annual MD&A

Overview

The Company is a holding company formed for the purpose of acquiring business ventures in the technology industry with growth potential, and developing these businesses to their full potential by supplying capital, personnel and innovation.

The Company's current business model is to continue developing the ETS Software, which is currently in the working prototype stage only. However, in the longer term the Company anticipates completing one or more targeted acquisitions that demonstrates several of the following traits:

- Innovative and unique concept;
- Founded by a visionary of their industry where the acquired company can utilize other innovations created by this key person;
- Potential for exponential growth in a market with large demand;
- Understandable technology that investors can comprehend;
- Proven or at least partially field tested technology; and/or
- Potential to complement a concept already in the Company's portfolio.

The structure of each acquisition may differ in many respects with the Company acquiring 100% of the target in some cases, or a lower percentage with or without the possibility of acquiring a larger stake as an option or by some kind of performance measure. The structure will be determined on a case-by-case basis to maximize the value and control risk for the shareholders of the Company.

The Company has not yet adopted a formal acquisition or investment policy.

Acquisition of ETS

The Company acquired 100% of the outstanding shares of ETS on May 30, 2014. ETS has developed a software application that allows companies to leverage their customers' social networks for referral marketing. The ETS Software is currently in the working prototype stage only, but will enable companies to reward existing customers for promoting or referring products to their networks, which might increase referral rates and quality leads as well as potentially reduce customer acquisition costs. The ETS Software includes an analytics component, which tracks campaign return on investment, and also provides aggregated customer data which can be used to tailor future marketing messages to target groups. The Company plans to distribute the ETS Software initially through marketing agencies in Phase I, with a self-service version to follow in Phase II. The ETS revenue model includes an upfront set-up fee, along with a fee earned on a per-referral basis.

The shareholders of ETS received a total of 4,200,000 shares of the Company in exchange for their 100% ownership of ETS. Of the 4,200,000 Shares, BDirect Online Communications Inc., a company controlled by D. Gregory Johnston, the President and Chief Executive Officer of ETS, received 1,866,480 Shares; RA, a Vancouver-based full service marketing agency of which Mr. Johnston is the VP of Professional Services, received 1,633,380 Shares; and Scharfe Holdings Inc., a company controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, received 466,620 Shares. In connection with the closing of the Share Exchange Agreement, Mr. Johnston was appointed to the board of directors of the Company due to his knowledge of the industry and ability to innovate.

On June 9, 2014, ETS signed a referral service agreement with a marketing agency, RA, whereby RA agreed to use ETS as its exclusive referral marketing application and include the concept in all relevant business development pitches to customers. This agreement is for a term of 12 months and will renew automatically unless either party provides at least three months' notice of termination to the other party. RA will also provide client-based feedback on ETS Software and in return will benefit from added development and improved functionality of the software at no additional cost. RA is a shareholder of the Company and Mr. Johnston is the VP of Professional Services of RA.

The business of investing in new or undervalued business ventures involves a high degree of risk and there can be no assurance that current development of software or products and services will result in profitable operations for these ventures. The recoverability of the carrying values of the Company's software in development and the Company's continued existence is dependent upon the achievement of profitable operations and the ability of the Company to raise financing and or dispose of its business ventures on an advantageous basis.

Going Concern

This MD&A and the Audited Financial Statements have been prepared on the basis that the Company will remain a going concern which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business for the Company's next fiscal year. The Company's ability to continue as a going concern is dependent upon its ability to generate future profitable operations and/or to obtain the necessary financing to meet its obligations and repay its liabilities arising from normal business operations when they come due.

The Company has not generated revenue from operations. During the period from January 17, 2014 (date of incorporation) to June 30, 2014, the Company incurred an operating loss of $61,310, and as at June 30, 2014, the Company had a deficit of the same amount. While the Company had working capital of $87,769 as at June 30, 2014, the Company expects to incur further operating losses for the foreseeable future in the development of its business and expects that it will require additional financing. The Company's ability to continue as a going concern is dependent upon the ability to find, acquire and develop various businesses with growth potential, its ability to obtain the necessary financing to carry out this strategy and to meet its corporate overhead needs and discharge its liabilities as they come due, with ETS as the Company's first development opportunity. Although the Company has been successful in the past in obtaining financing, there is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company. Therefore, this indicates a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

As a result of the above, realization values may be substantially different from the carrying values shown and the Audited Financial Statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern.

Annual Information

Several selected statistics for the recently completed fiscal period of the Company from January 17, 2014 (date of incorporation) to June 30, 2014 are as follows:

	June 30, 2014 ($)
Revenue	Nil
Loss and comprehensive loss	(61,310)
Basic and diluted comprehensive loss per Share	(0.023)
Total assets	364,400
Total liabilities	62,210

During the period, the Company was focused on incorporation and the acquisition of ETS. The Company was also focused on preparing for the IPO subsequent to the end of this fiscal period.

Operating expenses at this time are minimal except for consulting fees paid to consultants for services rendered in the organization and early development of the Company. See "*Management's Discussion and Analysis – Related Party Transactions*".

Results of Operations

A total of $25,828 has been expended on third party software programmers in the development of the ETS Software. The remaining $204,172 is a fair market valuation adjustment upon the acquisition of ETS by the Company. The following chart shows the composition of the value of the software in development:

	June 30, 2014 ($) (Audited)
Expenditure on software development	25,828
Fair value adjustment on acquisition of ETS	204,172
Value at end of period	230,000

Further investment in the development of the ETS Software is expected upon the completion of the IPO and receipt of funds.

Summary of Quarterly Results

The following table sets out selected consolidated quarterly information for the fiscal quarters in the period from January 17, 2014 (date of incorporation) to June 30, 2014:

Quarter Ended	**March 31, 2014 ($) (Unaudited)**	**June 30, 2014 ($) (Audited)**
Revenue	-	-
Earnings (Loss)	(29,550)	(31,760)
Net Loss per Share	n/a	0.007

The Company is in the startup phase of operations so most expenses in the period from January 17, 2014 (date of incorporation) to June 30, 2014 pertained to consulting fees and professional fees for services relating to the incorporation and strategy of the Company, and the negotiation of the acquisition of ETS.

Overall operating loss in the quarter ended June 30, 2014 was $31,760. The previous period from January 17, 2014 (date of incorporation) to March 31, 2014 had a loss of $29,550 due to consulting fees except for $550 in filing fees as the Company was incorporated.

Liquidity and Capital Resources

During the period from January 17, 2014 (date of incorporation) to June 30, 2014, the Company's operating activities required $8,306 in cash.

The Company's cash as at June 30, 2014 was $92,469 and the Company's working capital was $87,769.

As of the date of this Prospectus, the Company has cash of approximately $17,025.

The Company's accounts payable have payment terms of 30 days and the Company's short term loan has no terms of repayment and carries no interest rate.

Financing Activities

On May 20, 2014, the Company issued 3,900,000 Shares at a price of $0.005 per Share for proceeds of $19,500.

On May 28, 2014, the Company issued 900,000 Shares at a price of $0.02 per Share for proceeds of $18,000 and settled certain debts of an aggregate of $54,000 through the issuance of 2,700,000 Shares at a price of $0.02 per share.

On May 30, 2014, the Company issued 4,200,000 Shares at a price of $0.05 per Share in exchange for all of the outstanding shares of ETS.

On June 18, 2014, the Company issued 900,000 Shares at a price of $0.08 per Share for proceeds of $72,000.

As at June 30, 2014 and as of the date of this Prospectus, the Company had 12,600,000 Shares issued and outstanding.

During the period from January 17, 2014 (date of incorporation) to June 30, 2014, the Company incurred a total of $10,000 in deferred charges relating to the IPO.

Total net cash generated by financing activities during the period from January 17, 2014 (date of incorporation) to June 30, 2014 was $99,500.

Investing Activities

The Company's primary activity during the period from January 17, 2014 (date of incorporation) to June 30, 2014 was the acquisition of ETS. During this period the Company acquired $1,275 in cash through the acquisition of ETS.

Off-Balance Sheet Arrangements

As at the date of this Prospectus, there are no off-balance sheet arrangements that have, or are reasonably likely to have, a current or future effect on the results of operations or financial condition of the Company including, without limitation, such considerations as liquidity and capital resources.

Related Party Transactions

The terms and conditions of transactions with management personnel and their related parties were no more favourable than those available, or which might reasonably be expected to be available, on similar transactions to non-key management personnel related entities on an arm's length basis.

Key management personnel compensation comprised the following:

	Fiscal Year Ended June 30, 2014 ($)
Consulting fees [(1)]	47,000

(1) Includes $19,500 paid to Scharfe Holdings Inc., a company controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, in exchange for venture capital strategy and policy services, including organizing the Company's management team and introducing the ETS acquisition opportunity; $19,500 paid to Brian Cale Thomas, the Chief Financial Officer and a director of the Company, for corporate and financial services, including the implementation of appropriate financial record-keeping practices and the preparation of financial statements; and $8,000 paid to Jason Scharfe, a director of the Company, for guidance regarding corporate governance, policy and risk management.

A number of key management personnel hold positions in other entities that result in their being deemed to have control or significant influence over the financial or operating policies of these entities. A number of these entities transacted with the Company during the fiscal year.

Included in the above, the aggregate value of transactions and outstanding balances related to entities over which key management has control or significant influence were as follows:

	Fiscal Year Ended June 30, 2014 ($)
Scharfe Holdings Inc. [(1)]	19,500

(1) The Company uses the management services of Scharfe Holdings Inc., a company controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company.

In addition, RA is a related party to the Company by virtue of its status as a shareholder of the Company and D. Gregory Johnston's position as the VP of Professional Services of RA. Mr. Johnston is the President and Chief Executive Officer of ETS, and a director of the Company.

Fourth Quarter

Revenues

The Company is in the early stages of developing the ETS software and does not have revenues to report from operations.

Operating Expenses

Consulting and Professional Fees

Consulting and professional fees for the three months ended June 30, 2014 were $23,524 and $7,500, respectively. The previous period from January 17, 2014 (date of incorporation) to March 31, 2014 had consulting expenditures of $29,000, but had no professional fees expenditure. The consulting expenditure for both periods related to the incorporation, development and financial strategy of the Company, and also pertained to services related to the negotiation of the acquisition of ETS. The professional fees expenditure related primarily to the audit of the Company's financial statements for the period ended June 30, 2014 which is the fiscal year end of the Company.

Occupancy Costs and Office Expenses

Occupancy costs and office expenses for the three months ended June 30, 2014 were $500 and $236, respectively. The previous period from January 17, 2014 (date of incorporation) to March 31, 2014 had no occupancy costs or office expenses. Offices for the Company have been procured on a month-to-month basis and rent of $500 per month is expected to continue.

Critical Accounting Estimates

The Company's financial statements are impacted by the accounting policies used, and the estimates and assumptions made by management during their preparation. The Company's accounting policies are described in Note 3 to the Audited Financial Statements. The accounting estimates considered to be significant to the Company include the review of the carrying values of software development assets.

Management reviews the carrying values of the Company's software development assets on a quarterly basis to determine whether any impairment should be recognized.

Financial Instruments and Risk Management

The Company's objective is to have sufficient working capital to maintain financial flexibility and to sustain the future development of ETS. In order to maintain financial flexibility, the Company may from time to time issue shares and adjust its capital spending to manage current and projected cash requirements. To assess its financial strength, the Company continually monitors its cash balances and working capital. In the management of capital, the Company includes the components of shareholder's equity as well as cash and cash equivalents.

The Company's share capital is not subject to any external restrictions as of the date of this Prospectus.

There were no changes to the Company's approach to capital management during the period ended June 30, 2014.

The Company's financial instruments consist of cash, amounts receivable, prepaid expenses, accounts payable and short term loan. The fair values of these financial instruments approximate their carrying values due to the short-term nature of the instruments or their cash value.

The Company may be exposed to a variety of financial risks by virtue of its activities including currency, credit, interest rate, and liquidity.

(a) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. At June 30, 2014, the Company was not subject to significant market risk.

(b) Credit risk

Credit risk arises from the non-performance by counterparties of contractual financial obligations. The Company's maximum exposure to credit risk at the reporting date is the carrying value of cash and amounts receivable.

(c) Interest rate risk

The Company's interest rate risk mainly arises from changes in the interest rates on cash. Cash generates interest based on market interest rates. At June 30, 2014, the Company was not subject to significant interest rate risk.

(d) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company manages liquidity risk by maintaining adequate cash balances. If necessary, the Company may raise funds through the issuance of debt, equity or sale of non-core assets. The Company ensures that there is sufficient capital to meet its obligations by continuously monitoring and reviewing actual and forecasted cash flows, and matching the maturity profile of financial assets to development, capital and operating needs.

Disclosure of Outstanding Security Data

As of the date of this Prospectus, the Company's share capital consisted of one classes of shares, the Shares, of which 12,600,000 were issued and outstanding.

Upon closing of the Offering, the Company expects to issue the following securities convertible into Shares:

- up to 400,000 Agent's Warrants (460,000 if the Over-Allotment Option is exercised in full) entitling the Agent to purchase that number of Agent's Warrant Shares equal to 8% of the number of the Shares sold pursuant to the Offering and exercisable at a price of $0.10 per Agent's Warrant Share for a period of 24 months from the Closing Date; and

- up to 750,000 additional Shares comprising the Over-Allotment Shares, if the Over-Allotment Option is exercised on or before the Closing Date.

Additional Disclosure for Junior Issuers

The Company expects that the net proceeds from the Offering of $410,000 will fund the Company's operations for the next 12 months and that this amount represents the minimum necessary to allow the Company to achieve its stated business objectives during that time. See "*Use of Proceeds – Principal Purposes*" for detailed information concerning the Company's anticipated expenses for the 12 month period following the Closing Date. The Company does not anticipate making any material capital expenditures during that time.

Additional Disclosure

On May 30, 2014, the Company completed the acquisition of ETS pursuant to the terms of the Share Exchange Agreement. The Company acquired 100% of the outstanding shares of ETS in exchange for 4,200,000 Shares. A corporation controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, received 466,620 of the Shares.

	May 30, 2014 ($)
Purchase price consideration	
Value of 4,200,000 Shares issued	210,000
Assets acquired and liabilities assumed	
Cash	1,275
Software development	230,000
Current liabilities	(5,696)
Goodwill	36,421
Deferred income tax liabilities	(52,000)
Total	210,000

Income tax consequences of the transaction included a deferred income tax liability of $52,000 which created, net, $36,421 in goodwill.

DESCRIPTION OF THE SECURITIES DISTRIBUTED

The authorized share capital of the Company consists of one class of shares, the Shares. The Shares have the attributes, rights and restrictions described below.

Common Shares

The Company is authorized to issue an unlimited number of Shares without par value, of which 12,600,000 are issued and outstanding as of the date hereof as fully paid and non-assessable. The Company is seeking to sell and distribute a minimum of 5,000,000 Shares through the Offering, or 5,750,000 Shares including the Over-Allotment Option.

The Shares are not subject to any call or assessment, do not have any pre-emptive, conversion or redemption rights, and have equal voting rights. There are no special rights or restrictions of any nature attached to the Shares, all of which rank equally as to benefits that may accrue to the holders thereof. All holders of Shares are entitled to receive a notice of any meeting of the shareholders of the Company and have one vote for each Share held. Voting rights may be exercised in person or by proxy. Holders of Shares are entitled to receive such dividends in any financial year as the Board of Directors may declare. In the event of the liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, the holders of Shares are entitled to receive, ratably in proportion to their ownership interest, the remaining assets of the Company.

Over-Allotment Shares

The Company has granted the Over-Allotment Option to the Agent to acquire the Over-Allotment Shares, or up to an additional 750,000 Shares. The Over-Allotment Shares will be issued for the sole purpose of covering over-allotments from subscribers. The Over-Allotment Option and the Over-Allotment Shares are qualified for distribution under this prospectus.

Agent's Warrants

Upon the completion of the Offering, the Company will issue up to 400,000 Agent's Warrants (460,000 if the Over-Allotment Option is exercised in full) entitling the Agent to purchase that number of Agent's Warrant Shares equal to 8% of the number of Shares sold pursuant to the Offering. The Agent's Warrants will be exercisable at $0.10 per Agent's Warrant Share for a period of 24 months from the Closing Date.

CONSOLIDATED CAPITALIZATION

The following table sets out the share capitalization of the Company as at the dates specified below.

Description	Authorized	Outstanding as at June 30, 2014	Outstanding as at the date of this Prospectus	Outstanding after giving effect to the Offering	Outstanding after giving effect to the Offering and the Over-Allotment Option [(1)]
Common Shares	Unlimited	12,600,000	12,600,000	17,600,000	18,350,000
Share Capital	N/A	$373,500	$373,500	$873,500	$948,500

(1) Assuming the Over-Allotment Option is exercised in full.

The table below sets out the details of the issued and outstanding Shares following completion of the Offering.

Common Shares	Offering		Over-Allotment Option [(1)]	
	Number of Shares	Percentage of Total	Number of Shares	Percentage of Total
Issued and outstanding as at June 30, 2014	12,600,000	70	12,600,000	67
Shares reserved for issuance at the Closing	5,000,000	27.8	5,750,000	30.6
Agent's Warrant Shares reserved for issuance upon exercise of the Agent's Warrants	400,000	2.2	460,000	2.4
Total fully diluted Share capitalization after the Offering	18,000,000	100	18,810,000	100

(1) Assuming the Over-Allotment Option is exercised in full.

OPTIONS TO PURCHASE SECURITIES

The Company has not yet adopted a stock option plan but plans to once the Shares are listed on the CSE. The Company has not granted any stock options to its directors or officers since its date of incorporation.

PRIOR SALES

The following table summarizes the sales of Shares from January 17, 2014 (date of incorporation) to the date of this Prospectus:

Date of Issue	Number of Shares	Price per Share ($)	Aggregate Issue Price ($)	Nature of Consideration Received
January 17, 2014	2	0.005	0.01	Cash (1)
May 6, 2014	1,150,000	0.005	5,750	Cash
May 20, 2014	2,750,000	0.005	13,750	Cash
May 28, 2014	900,000	0.02	18,000	Cash
May 28, 2014	2,700,000	0.02	54,000	Services (2)
May 30, 2014	4,200,000	0.05	210,000	Assets (3)
June 18, 2014	900,000	0.08	72,000	Cash

(1) These shares were cancelled and returned to treasury on May 6, 2014.

(2) These Shares were issued pursuant to debt conversions for services rendered.

(3) These Shares were issued to the former shareholders of ETS at the closing of the Share Exchange Agreement.

ESCROWED SECURITIES AND SECURITIES SUBJECT TO CONTRACTUAL RESTRICTION ON TRANSFER

Escrowed Securities

NP 46-201 provides that all shares of an issuer owned or controlled by its Principals will be escrowed at the time of the issuer’s IPO, unless the shares held by the Principal or issuable to the Principal upon conversion of convertible securities held by the Principal collectively represent less than 1% of the total issued and outstanding shares of the issuer after giving effect to the IPO.

At the time of its IPO, an issuer will be classified for the purposes of escrow as either an “exempt issuer”, an “established issuer” or an “emerging issuer” as those terms are defined in NP 46-201.

The Company anticipates that it will be classified as an “emerging issuer” since the Shares will be listed on the CSE. As such, the following automatic timed releases will apply to the Shares held by its Principals:

Date of Automatic Timed Release	Amount of Escrowed Securities Released
On the IPO Date	1/10 of the escrowed securities
6 months after the IPO Date	1/6 of the remaining escrowed securities
12 months after the IPO Date	1/5 of the remaining escrowed securities
18 months after the IPO Date	1/4 of the remaining escrowed securities
24 months after the IPO Date	1/3 of the remaining escrowed securities
30 months after the IPO Date	1/2 of the remaining escrowed securities
36 months after the IPO Date	The remaining escrowed securities

Assuming there are no changes to the escrowed securities initially deposited and no additional escrowed securities are deposited, the automatic timed release escrow applicable to the Company will result in a

10% release on the IPO Date, with the remaining escrowed securities being released in 15% tranches every six months thereafter. The automatic timed release provisions under NP 46-201 pertaining to "established issuers" provide that 25% of each Principal's escrowed securities are released on the IPO Date, with an additional 25% being released in equal tranches at six month intervals over 18 months. If, within 18 months of the IPO Date, the Company meets the "established issuer" criteria as set out in NP 46-201, the escrowed securities will be eligible for accelerated release available for established issuers. In such a scenario, that number of escrowed securities that would have been eligible for release from escrow if the Company had been an "established issuer" on the IPO Date will be released from escrow immediately. The remaining escrowed securities would be released in accordance with the timed release provisions for established issuers, with all escrowed securities being released 18 months from the IPO Date.

The following table sets out information on the number of Shares subject to the terms of the Escrow Agreement dated ◆, 2014 among the Company, Trustco and the following persons who are collectively referred to as the "**Escrow Holders**":

Escrow Holder	Designation of Class	Number of Escrowed Shares	Percentage of Issued and Outstanding Shares Prior to Giving Effect to the Offering (1)	Percentage of Issued and Outstanding Shares After Giving Effect to the Offering (2)	Percentage of Issued and Outstanding Shares After Giving Effect to the Offering and the Over-Allotment Option (3)
D. Gregory Johnston	Common Shares	2,366,480 (4)	18.8	13.4	12.9
RA Revenue Automation Inc. (5)	Common Shares	1,633,380	13.0	9.3	8.9
Scharfe Holdings Inc. (6)	Common Shares	2,166,620	17.2	12.3	11.8
Jason Scharfe	Common Shares	750,000	6.0	4.3	4.1
Brian Cale Thomas	Common Shares	1,700,000	13.5	9.7	9.3
Total		**8,616,480**	**68.4**	**49.0**	

(1) Based on 12,600,000 issued and outstanding Shares.

(2) Based on 17,600,000 issued and outstanding Shares.

(3) Assuming the Over-Allotment Option is exercised in full and based on 18,350,000 issued and outstanding Shares.

(4) Includes 1,866,480 shares held by BDirect Online Communications Inc., a company controlled by Mr. Johnston, and 500,000 shares held by Mr. Johnston personally. For clarity, both BDirect Online Communications Inc. and Mr. Johnston are parties to the Escrow Agreement.

(5) This company is controlled by Peter Steele.

(6) This company is controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company.

Particulars of the Escrow Agreement

The complete text of the Escrow Agreement is available for inspection during regular business hours at the Company's registered and records office located at Suite 1820, 925 West Georgia Street, Vancouver, BC V6C 3L2.

The CSE may impose additional resale restrictions and escrow requirements on principals and non-principals of a company, which will be addressed when the Company applies to list the Shares.

PRINCIPAL SHAREHOLDERS

To the knowledge of the Company's directors and officers, the only persons who own or control, directly or indirectly, or exercise control or direction over, more than 10% of the Shares are as provided in the table below.

Name	Type of Ownership	Number of Shares (1)	Percentage of Issued and Outstanding Shares (2)	Percentage Ownership After Giving Effect to the Offering (3)	Percentage Ownership After Giving Effect to the Offering and the Over-Allotment Option (4)
D. Gregory Johnston	Direct/ Indirect	2,366,480 (5)	18.8	13.4	12.9
RA Revenue Automation Inc. (6)	Direct	1,633,380	13.0	9.3	8.9
Scharfe Holdings Inc. (7)	Direct	2,166,620	17.2	12.3	11.8
Brian Cale Thomas	Direct	1,700,000	13.5	9.7	9.3

(1) All Shares are subject to escrow. See "*Escrowed Securities and Securities Subject to Contractual Restrictions on Transfer*".

(2) Based on a total of 12,600,000 issued and outstanding Shares.

(3) Based on a total of 17,600,000 issued and outstanding Shares.

(4) Assuming the Over-Allotment Option is exercised in full and based on 18,350,000 issued and outstanding Shares.

(5) Includes 1,866,480 Shares held by BDirect Online Communications Inc. and 500,000 Shares held by Mr. Johnston personally.

(6) This company is controlled by Peter Steele.

(7) This company is controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company.

DIRECTORS AND EXECUTIVE OFFICERS

Name, Occupation and Security Holdings

The following table sets out the name, province and country of residence, position or offices held with the Company, date appointed, number and percentage of voting securities of the Company that each of the directors and executive officers beneficially owns, directly or indirectly, or exercises control over, as at the date of this Prospectus and the occupations held during the past five years:

Name, Province and Country of Residence	Position or Office held with the Company and the Date Appointed	Number and Percentage of Securities Held [(1)]	Direct or Indirect Ownership	Principal Occupations Held for Previous Five Years
Bradley Scharfe [(2)] British Columbia, Canada	President, Chief Executive Officer, Director (January 17, 2014)	2,166,620 Shares (17.2%)	Indirect [(3)]	Venture capital consultant
Brian Cale Thomas British Columbia, Canada	Chief Financial Officer, Director (January 17, 2014)	1,700,000 Shares (13.5%)	Direct	Financial consultant
Jason Scharfe [(2)] British Columbia, Canada	Director (February 20, 2014)	750,000 Shares (6.0%)	Direct	Managing Director and Pacific Zone Leader for Marsh Canada Limited
D. Gregory Johnston [(2)] British Columbia, Canada	Director (May 30, 2014)	2,366,480 Shares (18.8%)	500,000 Direct / 1,866,480 Indirect [(4)]	VP of Professional Services for RA
Total Shares beneficially owned or over which control is exercised by the Company's directors and officers as a group		**6,983,100 Shares**		

(1) Based on 12,600,000 issued and outstanding Shares as at the date of this Prospectus.

(2) Member of the audit committee.

(3) These Shares are held by Scharfe Holdings Inc.

(4) These Shares are held by BDirect Online Communications Inc.

Term of Office of Directors

The term of office of the directors expires annually at the time of the Company's annual general meeting. The term of office of the executive officers expires at the discretion of the Board of Directors.

Aggregate Ownership of Securities

As at the date of this Prospectus, the directors and executive officers of the Company as a group beneficially own, directly or indirectly, or exercise control over 6,983,100 Shares collectively representing 55.4% of the 12,600,000 issued and outstanding Shares.

Management

Below is a brief description of each of the directors and executive officers of the Company, including their names, ages, positions and responsibilities with the Company, relevant educational background, principal occupations or employment during the five years preceding the date of this Prospectus and experience in the Company's industry.

The directors and executive officers of the Company intend to dedicate the following percentage of their time to the affairs of the Company: Bradley Scharfe 40%, Brian Cale Thomas 60%, Jason Scharfe 10% and D. Gregory Johnston 60%

Each member of the Company's management is an independent contractor at present. On July 1, 2014, ETS entered into an executive consulting agreement with BDirect Online Communications Inc., a company controlled by Mr. Johnston, pursuant to which that company agreed to provide certain management services to ETS on an ongoing basis in exchange for monthly remuneration of $4,000. As of the date of this Prospectus, the Company has not entered into management, consulting or employment agreements with any of its executive officers and it does not intend to enter into any such agreements or pay any salaries to its executive officers over the next six months. None of the persons below has entered into a non-competition or non-disclosure agreement with the Company. See "*Directors and Executive Officers – Conflicts of Interest*".

Bradley Scharfe

Bradley Scharfe, age 50, is the President, Chief Executive Officer and a director of the Company. He is a Vancouver businessman who has focused on venture capital situations throughout his career and has worked with multiple companies in the areas of capital requirements, public market concerns and personnel. Mr. Scharfe was previously a venture capital stock broker with Canaccord Capital Corporation for 12 years. He holds a Bachelor of Arts degree from the University of Toronto, with a major in Commerce and Economics.

In his capacity as the Company's Chief Executive Officer, Mr. Scharfe will provide direction and use his extensive network of contacts to seek potential business opportunities for the Company. His experience and contacts will also be integral in developing the businesses of the Company.

Brian Cale Thomas

Brian Cale Thomas, age 45, is the Chief Financial Officer and a director of the Company. He is a Vancouver businessman and financial consultant who helps companies both public and private to develop their operations and provides access to private capital and public markets where appropriate. Mr. Thomas began his consulting business after acting as a business analyst for Credential Financial Inc. and the Ethical Funds Company from 1999 to October 2005, both of which are private companies primarily engaged in sales and administration of retail financial products.

Mr. Thomas has held positions with several reporting issuers in the past. He was the Chief Financial Officer of Eagle Hill Exploration Corporation from May 2008 to August 2013 and a director of the same company from September 2008 to September 2013; the Chief Financial Officer of Yankee Hat Minerals Ltd. from July 2007 to October 2012; the Chief Financial Officer of Worldwide Promotional Management Inc. from April 2008 to January 2009; and the Chief Financial Officer of Supreme Resources Inc. from April 2006 to December 2006.

Mr. Thomas holds a Master of Business Administration degree from the DeGroote School of Business at McMaster University in Hamilton, Ontario and a Bachelor of Arts degree with a major in Economics from the University of Western Ontario in London, Ontario. He has also completed the Canadian Securities Course.

Mr. Thomas will be responsible for managing the overall operations of the Company, including accounting and compliance functions.

Jason Scharfe

Jason Scharfe, age 47, is a director of the Company. He is a Managing Director of Marsh Canada Limited, Marsh&McLennan's (NYSE: MMC) risk advising and insurance broking arm of its four professional services firms. Jason is the Pacific Zone Leader (Vancouver) and is a member of Marsh's Canadian Executive Committee.

In addition to his role at Marsh, Mr. Scharfe is a director of Sora Capital Corp (CSE: SOR) and Corazon Gold Corp. (TSXV: CGW) and is a former director of several other Canadian public companies such as Eagle Hill Exploration Corporation and Yankee Hat Minerals Inc.

Mr. Scharfe will help oversee policy and corporate governance with respect to corporate communications, risk management and act as a member of the Company's audit committee.

D. Gregory Johnston

D. Gregory Johnston, age 47, is the President and Chief Executive Officer of ETS and a director of the Company. His previous management experience includes acting as the Director of eCommerce Marketing for Global Hyatt Corporation, based in Chicago, Illinois, where he was responsible for the management of all internet based marketing programs, online analytics and reporting including the oversight and mentoring of eCommerce marketing staff, vendor selection and the adoption and new and emerging technologies. He was responsible for the growth and overall administration of all third party (affiliate) distribution programs while managing the development of the Omniture Search Center keyword bid management system.

Mr. Johnston's previous experience includes acting as Principal at BDirect Online Communications Inc.

Mr. Johnston is currently a partner in and the VP of Professional Services for RA. RA implements and provides strategy, creative development and custom programming for marketing automation and customer relationship management (CRM) applications.

As the President and Chief Executive Officer of ETS, Mr. Johnston will be responsible for guiding the company's strategy and direction. He will also assist the Board of Directors by using his knowledge of the marketing and social media industry to locate other opportunities that complement the business of ETS.

Conflicts of Interest

The directors of the Company are required by law to act honestly and in good faith with a view to the best interests of the Company and to disclose any interests which they may have in any project or opportunity of the Company. If a conflict of interest arises, any director in a conflict will disclose his interest and abstain from voting on such matter at a meeting of the Board of Directors.

To the best of the Company's knowledge, and other than as disclosed in this Prospectus, there are no known existing or potential conflicts of interest among the Company, its promoters, directors and officers or other members of management of the Company or any proposed promoter, director, officer or other member of management as a result of their outside business interests, except that certain of the directors and officers serve as directors and officers of other companies, and therefore it is possible that a conflict may arise between their duties to the Company and their duties as a director or officer of such other companies.

Cease Trade Orders, Bankruptcies, Penalties or Sanctions

<u>Cease Trade Orders</u>

To the Company's knowledge and other than as disclosed herein, no existing or proposed director or executive officer of the Company is, as at the date of this Prospectus, or was within 10 years before the date hereof, a director, chief executive officer or chief financial officer of any company, including the Company, that:

(i) was subject to an order that was issued while the director or executive officer was acting in the capacity of a director, the chief executive officer or the chief financial officer thereof; or

(ii) was subject to an order that was issued after the director or executive officer ceased to be a director, the chief executive officer or the chief financial officer thereof and which resulted from an event that occurred while that person was acting in such capacity.

Bankruptcies

To the Company's knowledge and other than as disclosed herein, no existing or proposed director or executive officer of the Company or a shareholder holding a sufficient number of securities of the Company to affect materially the control of the Company:

(i) is, as at the date of this Prospectus, or has been within the 10 years before the date hereof, a director or executive officer of any company, including the 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

(ii) has, within the 10 years before the date of this Prospectus, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or became 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, executive officer or shareholder.

Penalties or Sanctions

To the Company's knowledge and other than as disclosed herein, no existing or proposed director or executive officer of the Company or a shareholder holding a sufficient number of securities of the Company to affect materially the control of the Company, has been subject to:

(i) any penalties or sanctions imposed by a court relating to provincial and territorial securities legislation or by a provincial and territorial securities regulatory authority or has entered into a settlement with a provincial and territorial securities regulatory authority; or

(ii) any other penalties or sanctions imposed by a court or regulatory body that would be likely to be considered important to a reasonable investor in making an investment decision.

On March 26, 2001, Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, entered into a settlement agreement with the Canadian Venture Exchange (CDNX) in connection with certain trading activities of his clients involving a short selling scheme that occurred between December 1995 and February 1996 while Mr. Scharfe was employed as an investment adviser with Canaccord Capital Corporation. Pursuant to the settlement agreement, Mr. Scharfe acknowledged that he had violated certain By-laws and Rules of the CDNX and agreed to pay a fine of $25,000, disgorge net commissions of $57,500 and pay investigation costs of $5,000. On January 21, 2004, Mr. Scharfe entered into a settlement agreement with the British Columbia Securities Commission (BCSC) in connection with the same events that gave rise to settlement agreement with the CDNX. Pursuant to this settlement agreement, Mr. Scharfe agreed to voluntarily resign his registration under the *Securities Act* (British Columbia) and not apply for registration for a period of two years; not accept any position as a director or officer of a reporting issuer or perform any investor relations activities for a reporting issuer for a period of two years, unless he first delivered to the reporting issuer a copy of the BCSC order and settlement agreement; pay fines and costs of $53,500; and consented to an order under the *Securities Act* (British Columbia) restricting his ability to trade securities for a period of two years.

On December 18, 1991, Mr. Scharfe entered into a settlement agreement with the Investment Dealers Association of Canada in connection with a series of unauthorized trading activities that occurred in the preceding year while he was a newly registered representative with RBC Dominion Securities Inc. Pursuant to the settlement agreement, Mr. Scharfe agreed to pay a fine of $6,000, pay investigation costs of $1,890 and to re-write and pass the registered representative manual exam.

EXECUTIVE COMPENSATION

Compensation Discussion and Analysis

The Company is in the development stage and has an informal compensation program and strategy. The Company's management team is committed to developing the operations of the Company and will establish a formal compensation program once it begins generating sufficient revenues to sustain operations.

The Board of Directors is responsible for determining, by way of discussions at board meetings, the compensation to be paid to the executive officers of the Company. The Company does not have a formal compensation program with set benchmarks; however, the performance of each executive is considered along with the Company's ability to pay compensation and its results of operation for the period.

Elements of Executive Compensation

Other than as disclosed in this Prospectus, the Named Executive Officers intend to donate their services until the Company begins generating revenue. Any salary paid to the Named Executive Officers will be dependent upon the Company's finances as well as the performance of each of the Named Executive Officers.

Summary Compensation Table

For the purposes hereof, the term Named Executive Officer, or NEO, means each Chief Executive Officer, each Chief Financial Officer, each of the Company's three most highly compensated executive officers, other than the Chief Executive Officer and the Chief Financial Officer, who were serving as executive officers as at the end of the Company's most recently completed financial year and whose total salary and bonus exceeds $150,000 and any additional individuals for whom disclosure would have been provided except that the individual was not serving as an officer of the Company at the end of the Company's most recently completed financial year.

The table below sets out information regarding compensation paid to or awarded to the Named Executive Officers for the fiscal period from the Company's incorporation on January 17, 2014 to June 30, 2014.

Name and Principal Position	Year	Salary ($)	Share-based awards ($)	Option-based awards ($)	Non-equity incentive plan compensation ($)		Pension Value ($)	All Other Compen-sation ($)	Total Compen-sation ($)
					Annual incentive plans	Long-term incentive plans			
Bradley Scharfe President and Chief Executive Officer	2014	19,500 (1)	-	-	-	-	-	-	19,500
Brian Cale Thomas Chief Financial Officer	2014	19,500	-	-	-	-	-	-	19,500

(1) Represents funds paid to Scharfe Holdings Inc., a company controlled by Mr. Scharfe.

Employment Agreements of Named Executive Officers

Other than pursuant to the executive consulting agreement dated July 1, 2014 between ETS and BDirect Online Communications Inc., a company controlled by D. Gregory Johnston, the President and Chief Executive Officer of ETS and a director of the Company, pursuant to which ETS is obliged to pay that company $4,000 per month, the Company has not entered into any management, consulting or employment agreements with its Named Executive Officers and it does not intend to enter into any such agreements over the next six months. However, the Company intends to use $30,000 of the proceeds from the Offering to pay management consulting fees to its NEOs, including $1,500 per month to Bradley Scharfe and $1,000 per month to Brian Cale Thomas.

Stock Option Plan

The Company has not yet adopted a stock option plan but plans to once the Shares are listed on the CSE. The Company has not granted any stock options to its directors or officers since its date of incorporation.

TERMINATION AND CHANGE OF CONTROL BENEFITS

The Company does not anticipate paying any additional compensation to the Named Executive Officers resulting from the resignation, retirement or any other termination of employment of the officers or from any change of the Named Executive Officers' responsibilities following the IPO. There are no provisions granting any change of control benefits to any of the Named Executive Officers.

DIRECTOR COMPENSATION

Other than compensation paid to the Named Executive Officers, no compensation was paid to the Company's directors in their capacity as directors of the Company, in their capacity as members of a committee of the Board of Directors or as consultants or experts, during the Company's most recently completed financial year. The Company has no plans to compensate its directors in the foreseeable future.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

Aggregate Indebtedness

No director or officer of the Company, or any associate or affiliate of such person is or has ever been indebted to the Company; nor has any such person's indebtedness to any other entity been the subject of a guarantee, support agreement, letter of credit or similar arrangement or understanding provided by the Company.

AUDIT COMMITTEE AND CORPORATE GOVERNANCE

Audit Committee

The Company is required to have an audit committee comprised of not less than three directors, a majority of whom are not officers, control persons or employees of the Company or an affiliate of the Company. The members of the Company's audit committee are Jason Scharfe (Chair), D. Gregory Johnston and Bradley Scharfe. The audit committee is responsible for overseeing the Company's financial reporting process on behalf of the Board of Directors, including overseeing the work of the independent auditors who report directly to the audit committee.

The specific responsibilities of the audit committee, among others, include:

(i) evaluating the performance and assessing the qualifications of the independent directors and recommending to the Board of Directors and the shareholders the appointment of the Company's external auditor;

(ii) determining and approving the engagement of and compensation for audit and non-audit services of the Company's external auditor;

(iii) reviewing the Company's financial statements and management's discussion and analysis of financial condition and results of operations and recommending to the Board of Directors whether or not such financial statements and management's discussion and analysis of financial condition and results of operations should be approved by the Board of Directors;

(iv) conferring with the Company's external auditor and with management regarding the scope, adequacy and effectiveness of internal financial reporting controls;

(v) establishing procedures for the receipt, retention and treatment of complaints received by the Company regarding its accounting controls, internal accounting controls or auditing matters and the confidential and anonymous submission by employees of concerns regarding questionable accounting and auditing matters; and

(vi) reviewing and discussing with management and the independent auditor, as appropriate, the Company's guidelines and policies with respect to risk assessment and risk management, including major financial risk exposure and investment and hedging policies and the steps taken by management to monitor and control the Company's exposure to such risks.

Audit Committee Charter

The Audit Committee Charter is attached to this Prospectus as Schedule "A".

Composition of Audit Committee and Independence

NI 52-110 provides that a member of an audit committee is "independent" if the member has no direct or indirect material relationship with a company, which could, in the view of that company's board of directors, reasonably interfere with the exercise of the member's independent judgment. A majority of the members of the Company's audit committee do not meet the definition of "independence" provided in NI 52-110.

A "venture issuer" as defined in NI 52-110 means an issuer that, at the end of its most recently completed financial year, did not have any of its securities listed or quoted on any of the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside of 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.

Section 6.1 of NI 52-110 provides an exemption related to Parts 3 (*Composition of Audit Committee*) for venture issuers. The Company meets the venture issuer definition and will therefore be in compliance with the audit committee requirements notwithstanding its lack of independent directors.

Relevant Education and Experience

NI 52-110 provides that an individual is "financially literate" if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

All of the members of the Company's audit committee are financially literate. Brian Cale Thomas holds an Master of Business Administration degree, worked as a financial analyst for six years and has served as the CFO and a director of several public companies. Bradley and Jason Scharfe each serve as directors of one or more public companies.

Audit Committee Oversight

The audit committee was appointed by the Board of Directors on August 22, 2014. The Board of Directors as a whole carried out the responsibilities of the audit committee prior to August 22, 2014. The audit committee has not yet made any recommendations concerning the nomination or compensation of the Company's external auditor, as such auditor was appointed by the Board of Directors.

Reliance on Certain Exemptions

Since the commencement of the Company's most recently completed financial year, the Company has not relied on:

(a) the exemption in section 2.4 (*De Minimis Non-audit Services*) of NI 52-110; or

(b) an exemption from NI 52-110, in whole or in part, granted under Part 8 (*Exemptions*).

Pre-Approval Policies and Procedures

The audit committee has not adopted any specific policies and procedures for the engagement of non-audit services.

External Auditor Service Fees

The table below sets out the audit fees incurred by the Company for the fiscal period from its incorporation on January 17, 2014 to June 30, 2014.

Audit Service Fees	**Period from January 17, 2014 (date of incorporation) to June 30, 2014 ($)**
Audit Fees [1]	6,000
Audit Related Fees [2]	-
Tax Fees [3]	500
All other fees [4]	-
Total	6,500

(1) Aggregate fees billed by the Company's external auditor (or accrued) for audit services.

(2) Aggregate fees billed by the Company's external auditor (or accrued) for audit related services.

(3) Aggregate fees billed (or accrued) by the Company's external auditor for professional services rendered for tax compliance, tax advice and tax planning.

(4) Aggregate fees billed (or accrued) by the Company's external auditor and not included above.

Corporate Governance

Corporate governance relates to the activities of the Board of Directors, the members of which are elected by and are accountable to the shareholders, and takes into account the role of the individual members of management who are appointed by the Board of Directors and who are charged with day-to-day management of the Company.

Pursuant to NI 58-101 the Company is required to disclose its corporate governance practices, as summarized below. The Board of Directors will monitor such practices on an ongoing basis and when necessary implement such additional practices as it deems appropriate.

NP 58-201 establishes corporate governance guidelines to be used by issuers in developing their own corporate governance practices. The Board of Directors is committed to sound corporate governance practices, which are both in the interest of its shareholders and contribute to effective and efficient decision making.

Board of Directors

As of the date of this Prospectus, the Board of Directors consists of four directors, Bradley Scharfe, Jason Scharfe, Brian Cale Thomas and D. Gregory Johnston.

NI 58-101 suggests that the board of directors of a public company should be constituted with a majority of individuals who qualify as “independent” directors. An “independent” director is a director who is independent of management and is free from any interest and any business or other relationship which could, or could reasonably be perceived to materially interfere with the director’s ability to act with a view to the best interests of the company, other than interests and relationships arising from holding shares or securities in the company. In addition, where a company has a significant shareholder, NI 58-101 suggests that the board of directors should include a number of directors who do not have interests in either the company or the significant shareholder. The independent directors would exercise their responsibilities for independent oversight of management and meet independently of management whenever deemed necessary.

At this time none of the Company’s directors are considered to be “independent” within the meaning of NI 58-101. Each of Bradley Scharfe, by reason of him holding the offices of President and Chief Executive Officer, Brian Cale Thomas, by reason of him holding the office of Chief Financial Officer, Jason Scharfe, by reason of his familial relationship as the brother of Bradley Scharfe, and D. Gregory Johnston, by reason of him holding the offices of President and Chief Executive Officer of ETS, are considered to be “non-independent”. The Board of Directors will consider adding another independent director after the Shares are listed on the CSE if warranted or required by the policies of the CSE.

Since the Company is a venture issuer, it is relying on the exemption in section 6.1 of Part 3 of NI 52-110, which requires that an audit committee be made up of non-independent directors.

Directorships

The following directors of the Company also serve as directors of other reporting issuers:

Name of Director	Other Reporting Issuer	Name of Exchange or Market
Bradley Scharfe	Corazon Gold Corp.	TSX Venture Exchange
Jason Scharfe	Sora Capital Corp.	CSE
	Corazon Gold Corp.	TSX Venture Exchange

Orientation and Continuing Education

Each new director of the Company is briefed about the nature of the Company’s business, its corporate strategy and current issues within the Company. New directors will be encouraged to review the Company’s public disclosure records as filed on SEDAR at www.sedar.com after the Company becomes a reporting issuer. Directors are also provided with access to management to better understand the operations of the Company, and to the Company’s legal counsel to discuss their legal obligations as directors of the Company.

Ethical Business Conduct

The Board of Directors is considering implementing a written code of ethical conduct for its directors, officers and future employees. The Board of Directors has not yet had the opportunity to implement such a code as the Company was recently incorporated.

The Board of Directors is also required to comply with the conflict of interest provisions of the *BCA* and relevant securities regulation in order to ensure that directors exercise independent judgment in considering transactions and agreements in respect of which a director or officer has a material interest. Any interested director is required to declare the nature and extent of his interest and is not entitled to vote on any matter that is the subject of the conflict of interest. See “*Directors and Executive Officers - Conflicts of Interest*” and “*Risk Factors*”.

Nomination of Directors

The Company’s management is in contact with individuals involved in the technology sector. From these sources management has made a number of contacts and in the event that the Company requires any new directors, such individuals will be brought to the attention of the Board of Directors. The Company will conduct reference and background checks on suitable candidates. New nominees generally must have a track record in business management, areas of strategic interest to the Company, the ability to devote the time required to carry out the obligations and responsibilities of a director and a willingness to serve in that capacity.

Compensation

At present, the Board of Directors as a whole determines the compensation of the Company’s Chief Executive Officer and Chief Financial Officer and does so with reference to industry standards and the financial situation of the Company. The Board of Directors has the sole responsibility for determining the compensation of the directors of the Company. As of the date of this Prospectus, directors were not compensated for their services.

Given the Company’s size, limited operating history and lack of revenues, the Board of Directors does not plan to form a compensation committee to monitor and review the salary and benefits of the executive officers of the Company at the present time. The Board of Directors will carry out these functions until such time as it deems the formation of a compensation committee is warranted.

Other Board Committees

Other than as disclosed herein, there are no committees of the Board of Directors as of the date of this Prospectus.

Assessments

Neither the Company nor the Board of Directors has developed a formal review system to assess the performance of the directors or the Board of Directors as a whole. The contributions of individual directors are monitored by other members of the Board of Directors on an informal basis through observation.

PLAN OF DISTRIBUTION

The Company **[has applied]** to list the Shares on the CSE. Listing will be subject to the Company fulfilling all listing requirements of the CSE. The Offering will be made in accordance with applicable securities laws, rules, regulations, policies and instruments. In accordance with the Agency Agreement, subscription funds will be held by the Agent until the Closing Date.

Pursuant to the Agency Agreement, the Company has appointed the Agent to act on its behalf to conduct the Offering at a price of $0.10 per Share in the Selling Provinces, on a commercially reasonable efforts basis, for gross process of a minimum of $500,000. While the Agent has agreed to use commercially reasonable efforts to sell the Shares, it is not obligated to purchase any Shares. The Agency Agreement will provide that the obligations of the Agent pursuant to the Agency Agreement may be terminated at its discretion on the basis of its assessment of the state of the financial markets or upon the occurrence of certain stated events. The Agent may enter into selling arrangements with other investment dealers at no additional cost to the Company.

As consideration for the Agent's services, the Company will pay or issue to the Agent the following consideration under the Agency Agreement:

(i) the Agent's Commission of 8% of the gross proceeds of the Offering, payable in cash on the Closing Date;

(ii) the Agent's Warrants representing 8% of the Shares issued pursuant to the Offering, to be issued on the Closing Date;

(iii) the Corporate Finance Fee of $25,000 plus applicable taxes, of which $13,125 is non-refundable and has been paid; and

(iv) reimbursement of its legal fees and expenses toward which a $25,000 retainer has been paid.

The Company has granted the Over-Allotment Option to the Agent to sell the Over-Allotment Shares, or up to an additional 750,000 Shares, at the Offering Price. The Over-Allotment Option is exercisable in whole or in part at any time until the Closing Date. The Over-Allotment Option may only be exercised by the Agent to cover over-allotted subscription received from subscribers. If the Over-Allotment Option is exercised in full, the total price to the public, Agent's Commission and net proceeds to the Company (before payment of the expenses of the Offering) will be $75,000, $6,000 and $69,000, respectively. This Prospectus qualifies for distribution the grant of the Over-Allotment Option and the issuance of the Over-Allotment Shares.

This Prospectus also qualifies for distribution of the Agent's Warrants in the Selling Provinces to the extent permitted by NI 41-101, which restricts the maximum number of securities that may be qualified under a prospectus being issued to an Agent as compensation ("**Qualified Compensation Securities**") to not more than 10% of the number of Shares offered under this Prospectus. In the case of the Offering, this means 500,000 Shares.

For the purposes of the Offering, 400,000 Agent's Warrant Shares are Qualified Compensation Securities and are qualified for distribution by this Prospectus. If the Over-Allotment Option is exercised, 460,000 Agent's Warrant Shares are Qualified Compensation Securities and are qualified for distribution by this Prospectus.

Pursuant to the Agency Agreement, the Company will indemnify the Agent against certain liabilities, including liabilities under Canadian securities legislation, and contribute to payments that the Agent may be required to make in respect thereof.

The Offering will not continue for a period of more than 90 days after the date of the receipt for the final Prospectus unless each of the persons or companies who subscribed within that period has consented to the continuation of the Offering and subject to regulatory approval. During the 90 day period, all subscription funds received by the Agent will be held by the Agent pursuant to the provisions of the Agency Agreement.

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

RISK FACTORS

An investment in the Shares should be considered highly speculative due to the nature of the Company's business and the present stage of development. An investment in the Shares should only be made by knowledgeable and sophisticated investors who are willing to risk and can afford the loss of their entire investment. Potential investors should consult with their professional advisors to assess an investment in the Company. In evaluating the Company and its business, investors should carefully consider, in addition to other information contained in this Prospectus, the risk factors below. These risk factors are not a definitive list of all risk factors associated with an investment in the Company or in connection with its operations.

Risks Related to the Offering and Holding of Shares

High Risk, Speculative Nature of Investment

An investment in the Shares carries a high degree of risk and should be considered as a speculative investment by purchasers. The Company has no history of earnings, limited cash reserves, a limited operating history, has not paid dividends, and is unlikely to pay dividends in the immediate or near future. It is in the development and planning phases of its business and has not started commercialization of any products and services. Operations are not sufficiently established such that the Company can mitigate the risks associated with its planned activities.

Dilution and Shareholdings

The Offering Price significantly exceeds the net tangible book value per Share, and accordingly, investors will suffer immediate and substantial dilution of their investment in the approximate amount of 50%. Shares acquired at $0.10 each will have a value based on an average sale price per Share following the Offering.

No Established Market for the Shares

There is currently no market through which the Shares may be sold and purchasers may not be able to resell Shares purchased under this Prospectus. Even if a market develops, there can be no assurance that the price of the Shares offered under this Prospectus, which was determined through negotiations between the Company and the Agent, will reflect the market price of the Shares once a market has developed.

Liquidity Concerns and Future Financing Requirements

The Company is in the development phase and has not generated any revenue. It will likely operate at a loss until its business becomes established and may require additional financing in order to fund future operations and expansion plans. The Company's ability to secure any required financing to sustain its operations will depend in part upon prevailing capital market conditions, as well as the Company's business success. There can be no assurance that the Company will be successful in its efforts to secure any additional financing or additional financing on terms satisfactory to it. If additional financing is raised by issuing Shares from treasury, control of the Company may change and shareholders may suffer additional dilution. If adequate funds are not available, or are not available on acceptable terms, the Company may be required to scale back its business plan or cease operating.

Volatility of Share Price

It is anticipated that the Shares will be listed for trading on the CSE. As such, factors such as announcements of quarterly variations in operating results, revenues, costs and market conditions in the digital advertising industry may have a significant impact on the market price of the Shares. Global stock markets, including the CSE, have from time to time experienced extreme price and volume fluctuations that have often been unrelated to the operations of particular companies. The same applies to companies in the technology and marketing sectors. There can be no assurance that an active or liquid market will develop or be sustained for the Shares.

Uncertainty of Use of Proceeds

Although the Company has set out its intended use of proceeds from the Offering in this Prospectus, the uses and figures provided are estimates only and are subject to change. While management does not contemplate any material variation from such estimates, management retains broad discretion in the application of such proceeds. See "*Use of Proceeds – Principal Purposes*".

No Prospect of Dividends

The Company does not anticipate that any dividends will be paid on the Shares in the foreseeable future. As such, investors may not realize a return on their investment. See "*Dividends or Distributions*".

Increased Costs of Being a Publicly Traded Company

As a company with publicly-traded securities, the Company will incur significant legal, accounting and filing fees not presently incurred. Securities legislation and the rules and policies of the CSE require listed companies to, among other things, adopt corporate governance and related practices, and to continuously prepare and disclose material information, all of which will significantly increase the Company's legal and financial compliance costs. See "*Audit Committee and Corporate Governance*" and "*Use of Proceeds*".

Risks Related to the Company's Business

Working Prototype Stage of ETS Software

The ETS Software is currently in the working prototype stage and has not been tested in a live advertising campaign. Limited testing has also been completed with respect to how the ETS Software will handle a large number of concurrent users, and additional development work is required on the user interface and back-end reporting functions in order to have a commercial version that can easily be deployed by marketing agencies other than RA. If the Company is unable to complete the development of the ETS Software beyond this stage, demand for the ETS Software and the amount of revenue that the Company will be able generate will be severely limited.

Dependency on Continued Growth in Internet and Smart Phone Use

The establishment of operations and future success of the Company are heavily dependent on the continued growth of the Internet and smart phones. Internet usage for commerce generally requires a willingness to learn and accept new ways of conducting business. In particular, businesses that have used more traditional marketing campaign services may be reluctant or slow to adopt new technologies that may result in their existing personnel and infrastructure becoming obsolete. To the extent that businesses do not consider the ETS Software or any other technology the Company may develop to be a viable commercial medium, the Company may be unable to develop a customer base which would hinder the Company's ability to generate revenue.

Smart phones have allowed consumers the ability to be connected to the Internet at all times. If the Company is unable to generate sufficient interest from businesses that use smart phone applications, the revenues generated from a large source of online consumers will be limited.

Technology Risk

The Company's products and services are dependent upon advanced technologies which are susceptible to rapid technological change. There can be no assurance that the Company's products and services will not be seriously affected by, or become obsolete as a result of, such technological changes. Further, some of the Company's services are currently under development and there can be no assurance that these development efforts will result in a viable service as conceived by the Company or at all.

There is a risk that a similar application could reach the market prior to the ETS Software, or that a similar application may be developed after the ETS Software is released that includes features more appealing to business clients and social network customer pools or uses advanced technology not used by the ETS Software. The occurrence of any of these events could decrease the amount of interest generated in the ETS Software and prevent the Company from generating revenues or reduce the revenue generating potential of the ETS Software.

Limited Operating History and No Assurance of Profitability

The Company is a start-up business with a limited operating history and no established brand recognition. It was incorporated in January 2014, is in the process of developing its technology and has not entered a commercialization stage beyond the prototype phase. The Company will be subject to all of the business risks and uncertainties associated with any new business enterprise, including the risks that it will not establish a market for its services, achieve its growth objectives or become profitable. The Company anticipates that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be demand for the Company's services or that the Company will become profitable.

Competition

The current digital advertising marketplace is fractured with no clear leader emerging yet. There is arguably no director competitor for the ETS Software at the moment; however, it is possible that competitors will emerge with similar or identical business strategies in the future. If the Company is unable to establish a market for its services, it may never become profitable and investors may lose their entire investment.

Anti-Spam Legislation

On July 1, 2014, new anti-spam legislation came into effect in Canada for the purpose of helping to protect Canadians from unwanted electronic messages. The legislation imposes new requirements on organizations when sending "commercial electronic messages" such as email, SMS and instant messaging, such that organizations must have the express or implied consent of the recipient to send those messages. Although the legislation does not apply to messages sent to an individual with whom the sender has a personal or family relationship, as is typically the case in a social network referral marketing context, it establishes requirements for sending marketing messages that may dissuade potential customers of ETS or its advertising agency partners from initiating certain types of marketing campaigns or engaging in select marketing practices. This may reduce demand for the ETS Software and limit the amount of revenue that the Company is able to generate from its business.

Intellectual Property

The success of the Company depends in part on its ability to protect the intellectual property rights associated with any technology the Company is able to develop or acquire, including the ETS Software.

Even if the Company takes measures in the future to protect such technology, there can be no assurance that others will not develop similar technology or that the Company will be in a position to police unauthorized use of the technology, which can be difficult and costly. In addition, there is no guarantee that the Company will be granted patent protection covering the manner in which the ETS Software generates and tracks referrals if and when the Company applies for such protection. Foreign countries may not protect intellectual property rights to the same extent as Canada and the United States. To protect intellectual property rights in the future, the Company may take further precautions and may pursue litigation, which may result in substantial expenses, divert the attention of management, cause significant delays, materially disrupt the conduct of the Company's business or adversely affect revenues, financial condition and results of operation. The Company may be subject to claims by third parties seeking to enforce their claimed intellectual property rights.

Security and Fraud Issues

The Company's operations involve the storage and transmission of customer data, including personally identifiable information, and security incidents could result in unauthorized access to, the loss of, or unauthorized disclosure of such information. The Company must ensure that it continually enhances security and fraud protection within the ETS Software, and if it is unable to do so it may become subject to liability for privacy breaches or consequences that result from any unanticipated incident.

Effectiveness and Efficiency of Advertising and Promotional Expenditures

The future growth and profitability of the Company will depend on the effectiveness and efficiency of advertising and promotional expenditures, including the ability of the Company to (i) create greater awareness of its technology and services; (ii) determine the appropriate creative message and media mix for future advertising expenditures; and (iii) effectively manage advertising and promotional costs in order to maintain acceptable operating margins. There can be no assurance that advertising and promotional expenditures will result in revenues in the future or will generate awareness of the Company's technologies or services. In addition, no assurance can be given that the Company will be able to manage its advertising and promotional expenditures on a cost-effective basis.

Uninsured or Uninsurable Risk

The Company may become subject to liability for risks against which it cannot insure or against which it may elect not to insure due to the high cost of insurance premiums or other factors. The payment of any such liabilities would reduce the funds available for the Company's usual business activities. Payment of liabilities for which the Company does not carry insurance may have a material adverse effect on the financial position and operations of the Company.

Conflicts of Interest

Certain of the Company's directors and officers are, and may continue to be, involved in other ventures in the technology industry through their direct and indirect participation in corporations, partnerships, joint ventures, etc. that may become potential competitors of the technologies and services provided by the Company. The Company has also not entered into non-competition or non-disclosure agreements with any of its directors or officers that could restrict such persons from forming competing businesses or disclosing confidential information about the Company to third parties. Situations may therefore arise in connection with potential acquisitions or opportunities where the interests of the Company's directors and officers conflict with or diverge from the interests of the Company. Directors and officers with conflicts of interest will be required to follow the procedures set out in the *BCA*. See "*Directors and Executive Officers – Conflicts of Interest*" and "*Audit Committee and Corporate Governance*".

Dependence on Key Personnel and Relationships

The Company's success will depend on the continued support of its directors and officers to develop its business and operations, the relationships that those directors and officers have developed with advertising agencies, and the Company's ability to attract and retain key technical, sales and marketing staff or consultants. The Company currently has a limited marketing budget, only plans to hire a few staff during the next 12 months and relies on RA for a substantial amount of support. The loss of any key person or relationship or the inability to find and retain new key persons or develop new relationships could have a material adverse effect on the Company's business. Competition for qualified technical, sales and marketing staff, as well as officers and directors can be intense and no assurance can be provided that the Company will be able to attract or retain key personnel in the future, which may adversely impact operations.

Management of Growth

The Company's management anticipates rapid growth and plans to capitalize on this growth. Future operating results will depend on management's ability to manage this anticipated growth, hire and retain qualified employees, properly generate revenues and control expenses. A decline in the growth rate of revenues without a corresponding reduction in the growth rate of expenses could have a material adverse effect on the Company's business, results of operations, cash flows and financial condition.

Industry-Related Risks and Economic Risks

Global Financial Conditions

The volatility of global capital markets in the past few years has generally made the raising of capital by equity or debt financing more difficult, and the Company may be dependent upon capital markets to raise additional financing. As such, the Company is subject to liquidity risk in meeting its operating expenditure requirements in instances where cash positions are unable to be maintained or appropriate financing is unavailable. These factors may impact the ability of the Company to raise equity or obtain loans and other credit facilities in the future and on terms favourable to the Company. If these levels of volatility and market turmoil continue, the Company's operations could be adversely impacted and the trading price of the Shares could be adversely affected.

PROMOTERS

Each of the directors and executive officers of the Company may be considered to be a "promoter" of the Company as that term is defined in the *Securities Act* (British Columbia). None of the promoters has received anything of value from the Company and no promoter has any entitlement to receive anything of value except as set forth below and elsewhere in this Prospectus.

1. On May 6, 2014, the Company issued Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, 400,000 Shares at a price of $0.005 per Share in exchange for cash proceeds of $2,000; on May 20, 2014, the Company issued Mr. Scharfe 600,000 Shares at a price of $0.005 per Share in exchange for cash proceeds of $3,000; on May 28, 2014, the Company issued Mr. Scharfe 975,000 Shares at a deemed price of $0.02 per Share in exchange for $19,500 in services rendered, 275,000 of which were subsequently transferred to a third party; and on May 30, 2014, the Company issued Mr. Scharfe 466,620 Shares at a deemed price of $0.05 per Share pursuant to the Share Exchange Agreement. All of Mr. Scharfe's Shares are held by Scharfe Holdings Inc.

2. On January 17, 2014, the Company issued Brian Cale Thomas, the Chief Financial Officer and a director of the Company, two Shares at a price of $0.005 per Share; those Shares were cancelled on May 6, 2014 following their transfer to the Company by Mr. Thomas. On May 6, 2014, the Company issued Mr. Thomas 400,000 Shares at a price of $0.005 per Share in exchange for

cash proceeds of $2,000; on May 20, 2014, the Company issued Mr. Thomas 600,000 Shares at a price of $0.005 per Share in exchange for cash proceeds of $3,000; and on May 28, 2014, the Company issued Mr. Thomas 975,000 Shares at a deemed price of $0.02 per Share in exchange for $19,500 in services rendered, 275,000 of which were subsequently transferred to a third party.

3. On May 6, 2014, the Company issued Jason Scharfe, a director of the Company, 350,000 Shares at a price of $0.005 per Share in exchange for cash proceeds of $1,750; and on May 28, 2014, the Company issued Mr. Scharfe 400,000 Shares at a deemed price of $0.02 per Share in exchange for $8,000 in services rendered.

4. On May 20, 2014, the Company issued D. Gregory Johnston, a director of the Company and the President and Chief Executive Officer of ETS, 500,000 Shares at a price of $0.005 per Share in exchange for cash proceeds of $2,500; on May 30, 2014, the Company issued BDirect Online Communications Inc. 1,866,480 Shares at a deemed price of $0.02 per Share upon the closing of the Share Exchange Agreement. Mr. Johnston is the beneficial owner of the Shares held by BDirect Online Communications Inc.

See "*Executive Compensation*", "*Principal Shareholders*", "*Directors and Executive Officers*", "*Interests of Management and Others in Material Transactions*" and "*Material Contracts*" for additional disclosure concerning the Company's promoters.

LEGAL PROCEEDINGS AND REGULATORY ACTIONS

Legal Proceedings

There are no legal proceedings outstanding, threatened or pending as of the date of this Prospectus by or against the Company or to which it is a party or its business or any of its assets is the subject of, nor to the knowledge of the directors and officers of the Company are any such legal proceedings contemplated which could become material to a purchaser of the Company's securities.

Regulatory Actions

There have not been any penalties or sanctions imposed against the Company by a court relating to provincial or territorial securities legislation or by a securities regulatory authority, nor have there been any other penalties or sanctions imposed by a court or regulatory body against the Company, and the Company has not entered into any settlement agreements before a court relating to provincial or territorial securities legislation or with a securities regulatory authority.

INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

Except as disclosed below and elsewhere in this Prospectus, no director, executive officer or principal shareholder of the Company, or associate or affiliate of any of the foregoing, has had any material interest, direct or indirect, in any transaction within the preceding three years or in any proposed transaction that has materially affected or will materially affect the Company.

- On May 28, 2014, Scharfe Holdings Inc., a company controlled by Bradley Scharfe, the President, Chief Executive Officer and a director of the Company, received 975,000 Shares at a deemed price of $0.02 per Share in exchange for $19,500 in services rendered.

- On May 28, 2014, Brian Cale Thomas, the Chief Financial Officer and a director of the Company, received 975,000 Shares at a deemed price of $0.02 per Share in exchange for $19,500 in services rendered.

- On May 28, 2014, Jason Scharfe, a director of the Company, received 400,000 Shares at a deemed price of $0.02 per Share in exchange for $8,000 in services rendered.

- On May 30, 2014, the following persons received Shares upon the closing of the Share Exchange Agreement: BDirect Online Communications Inc., a company controlled by D. Gregory Johnston (1,866,480); RA, a company of which Mr. Johnston is the VP of Professional Services (1,633,380 Shares); and Scharfe Holdings Inc., a company controlled by Bradley Scharfe (466,620 Shares).

- On June 9, 2012, ETS entered into a service agreement with RA, a company of which D. Gregory Johnston is the VP of Professional Services.

- On July 1, 2014, ETS entered into an executive consulting agreement with BDirect Online Communications Inc., a company controlled by Mr. Johnston, pursuant to which that company agreed to provide certain management services to ETS on an ongoing basis in exchange for monthly remuneration of $4,000.

See "*Description of the Business*", "*Escrowed Securities and Securities Subject to Contractual Restriction on Transfer*", "*Principal Shareholders*", "*Directors and Executive Officers*" and "*Material Contracts*".

RELATIONSHIPS BETWEEN ISSUER AND AGENT

The Company is not a "related issuer" or a "connected issuer" of or to the Agent (as such terms are defined in National Instrument 33-105 *Underwriting Conflicts*).

AUDITORS, TRANSFER AGENTS AND REGISTRARS

The Company's auditors are Wolrige Mahon LLP, Chartered Accountants, of 400 Burrard Street, Ninth Floor, Vancouver, BC V6C 3B7.

The Company's transfer agent is Computershare Investor Services Inc. of 510 Burrard Street, 2nd Floor, Vancouver, BC, V6C 3B9.

MATERIAL CONTRACTS

The material contracts of the Company, excluding those made in the ordinary course of its business, since January 17, 2014 (date of incorporation) are as follows:

1. Agency Agreement dated ◆, 2014 between the Company and the Agent to engage the services of the Agent in connection with the Offering. See "*Prospectus Summary*" and "*Plan of Distribution*".

2. Escrow Agreement dated ◆, 2014 between the Escrow Holders and Trustco. See "*Escrowed Securities and Securities Subject to Contractual Restriction on Transfer*".

3. Referral Service Agreement dated June 9, 2014 between ETS and RA. See "*Description of the Business – Referral Service Agreement*".

Copies of all material contracts may be inspected at the Company's registered and records office at Bacchus Law Corporation, Suite 1820, 925 West Georgia Street, Vancouver, BC V6C 3L2, during normal business hours while distribution of the securities offered hereunder is in progress, and for a period of 30 days thereafter. The material contracts will also be available on the SEDAR website (www.sedar.com) upon the issuance of the final receipt for this Prospectus.

EXPERTS

No person whose profession or business gives authority to a statement made by such person and who is named in this Prospectus has received or will receive a direct or indirect interest in the Company's property or any associate or affiliate of the Company. As at the date hereof, none of the aforementioned persons beneficially owns, directly or indirectly, securities of the Company or its associates and affiliates. In addition, none of the aforementioned persons nor any director, officer or employee of any of the aforementioned persons, is or is expected to be elected, appointed or employed as, a director, senior officer or employee of the Company or of an associate or affiliate of the Company, or as a promoter of the Company or an associate or affiliate of the Company.

Certain legal matters relating to the Offering will be passed upon by Bacchus Law Corporation, Vancouver, BC, on the Company's behalf; and by Salley Bowes Harwardt Law Corp., Vancouver, BC, on behalf of the Agent. The Company's auditor is Wolrige Mahon LLP, Chartered Accountants. Such auditor is independent in accordance with the auditor's rules of professional conduct in the Province of British Columbia.

OTHER MATERIAL FACTS

There are no further facts or particulars in respect of the securities being distributed pursuant to this Prospectus that are not already disclosed herein that are necessary to be disclosed for this Prospectus to contain full, true and plain disclosure of all material facts relating to such securities.

RIGHTS OF WITHDRAWAL AND RESCISSION

Securities legislation in British Columbia and Alberta provides purchasers with the right to withdraw from an agreement to purchase securities. This right may be exercised within two business days after receipt or deemed receipt of a prospectus and any amendment. In British Columbia and Alberta, the securities legislation further provides a purchaser with remedies for rescission or damages if this Prospectus and any amendment contains 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 or territory. **The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province or territory for the particulars of these rights or consult with a legal advisor.**

FINANCIAL STATEMENT DISCLOSURE

The Audited Financial Statements of the Company for the period from January 17, 2014 (date of incorporation) to June 30, 2014 are included herein.

CARL CAPITAL CORP.

Consolidated Financial Statements

For the Period from January 17, 2014 (Date of Incorporation)
to June 30, 2014

Expressed in Canadian Dollars

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WOLRIGE MAHON
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Directors of Carl Capital Corp.

We have audited the accompanying consolidated financial statements of Carl Capital Corp., and its subsidiary, which comprise the consolidated statement of financial position as at June 30, 2014, and the consolidated statement of comprehensive earnings, statement of changes in equity and statement of cash flows for the period from incorporation on January 17, 2014 to June 30, 2014, and a summary of significant accounting policies and other explanatory information.

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Carl Capital Corp. as at June 30, 2014, and their financial performance and cash flows for the period from incorporation on January 17, 2014 to June 30, 2014 in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 of the financial statements which indicates that Carl Capital Corp. incurred a net loss of $61,310 during the period ended June 30, 2014 and, as of that date, has not generated any revenues. These conditions indicate the existence of a material uncertainty that may cast significant doubt about Carl Capital Corp.'s ability to continue as a going concern

"UNSIGNED"

CHARTERED ACCOUNTANTS

August 22, 2014
Vancouver, B.C.

Wolrige Mahon LLP Ninth Floor 400 Burrard Street Vancouver British Columbia V6C 3B7
T 604 684 6212 | F 604 688 3497 | www.wm.ca | email@wm.ca

Carl Capital Corp.

Consolidated Statement of Financial Position

As at	Notes	June 30, 2014
		$
ASSETS		
Current assets		
Cash		92,469
Amounts receivable	6	510
Prepaid expenses		5,000
Total current assets		**97,979**
Non-current assets		
Software in development	5 & 7	230,000
Goodwill	5	36,421
Total assets		**364,400**
LIABILITIES		
Current liabilities		
Accounts payable		6,210
Short-term loan		4,000
Total current liabilities		**10,210**
Long term Liabilities		
Deferred income taxes	8	52,000
Total liabilities		**62,210**
SHAREHOLDERS' EQUITY		
Share capital	9	373,500
Deferred costs		(10,000)
Deficit		(61,310)
Total equity		302,190
Total equity and liabilities		**364,400**

These consolidated financial statements are authorized for issue by the board of directors on August 22, 2014. They are signed on the Company's behalf by:

"Brad Scharfe"
Brad Scharfe, President, Chief Executive Officer and Director

"Brian Cale Thomas"
Brian Cale Thomas, Chief Financial Officer and Director

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

Consolidated Statement of Comprehensive Earnings

For the period from January 17, 2014 (Date of Incorporation) to	Notes	June 30, 2014
		$
General and administrative expenses		
Consulting	10	52,524
Filing fees		550
Occupancy costs		500
Office expenses		236
Professional fees		7,500
Loss and comprehensive loss for the period		**(61,310)**
Loss per share for the period - basic and diluted		(0.023)
Weighted average common shares outstanding		**2,610,911**

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

Consolidated Statement of Changes in Equity

For the period from January 17,2014 (Date of Incorporation) to June 30, 2014	Number of Shares $	Share Capital $	Deferred Costs $	Deficit $	Equity $
Incorporation - January 17, 2014	-	-	-	-	-
Issue of shares for cash	5,700,000	109,500	-	-	109,500
Issue of shares for settlement of debt	2,700,000	54,000	-	-	54,000
Issue of shares on acquisition of subsidiary	4,200,000	210,000			210,000
Deferred costs	-	-	(10,000)		(10,000)
Loss and comprehensive loss for the period	-	-	-	(61,310)	(61,310)
Balance - June 30, 2014	**12,600,000**	**373,500**	**(10,000)**	**(61,310)**	**302,190**

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

Carl Capital Corp.

Consolidated Statement of Cash Flows

For the period from January 17, 2014 (Date of Incorporation) to	June 30, 2014
	$
Cash derived from (applied to):	
Operating activities	
Loss for the period	(61,310)
Changes in non-cash operating working capital items:	
Amounts receivable	(510)
Prepaid expenses	(5,000)
Accounts payable	58,514
	(8,306)
Financing activities	
Shares issued for cash	109,500
Deferred costs	(10,000)
	99,500
Investing activities	
Cash acquired on acquisition of subsidiary	1,275
	1,275
Net change in cash	92,469
Cash	
Beginning of period	-
End of period	92,469

Supplemental cash flow information (note 11)

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

1. Nature of Operations and Going Concern

Carl Capital Corp. ("Carl Capital" or together with its wholly owned subsidiary, Extend to Social Media Inc. ("ETS"), as applicable, the "Company") was incorporated under the Business Corporations Act (*British Columbia*) on January 17, 2014. Carl Capital is in the business of the acquisition of business ventures with growth potential, and the development of these businesses to their full potential by supplying capital, personnel and innovation. ETS was incorporated in the province of British Columbia on January 30, 2013, and its principal business is in the social network marketing industry. ETS has created a software technology that enables companies to reward existing customers for promoting or referring products and services to their social and business networks. Carl Capital acquired all of the outstanding share capital of ETS on May 30, 2014.

The Company intends to list its shares for trading on the Canadian Securities Exchange ("CSE").

These consolidated financial statements have been prepared on a going concern basis, which assumes that the Company will be able to meet its obligations and continue its operations for its next fiscal year. Realization values may be substantially different from carrying values as recorded in these consolidated financial statements. These consolidated financial statements do not give effect to adjustments that would be necessary to the carrying values and classification of assets and liabilities should the Company be unable to continue as a going concern. At June 30, 2014, the Company had not achieved profitable operations, had accumulated a deficit of $61,310 since inception and expects to incur further operating losses in the development of its business. The Company's ability to continue as a going concern is dependent upon the ability to find, acquire and develop various businesses with growth potential, its ability to obtain the necessary financing to carry out this strategy and to meet its corporate overhead needs and discharge its liabilities as they come due. Although the Company has been successful in the past in obtaining financing, there is no assurance that it will be able to obtain adequate financing in the future or that such financing will be on terms advantageous to the Company. Therefore, this indicates a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.

The head office and principal address of the Company is located at Suite 700 - 510 West Hastings Street, Vancouver, British Columbia V6B 1L8.

2. Basis of Preparation

Statement of Compliance

These consolidated financial statements for the period ended June 30, 2014 have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB").

Basis of Measurement

These consolidated financial statements have been prepared on a historical cost basis.

The financial information is presented in Canadian dollars, which is the functional currency of the Company.

The preparation of consolidated financial statements in compliance with IFRS requires management to make certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in note 4.

3. Summary of Significant Accounting Policies

The accounting policies set out below have been applied consistently by the Company, including its subsidiaries.

a) Cash

Cash includes cash on hand and demand deposits with financial institutions. For cash flow statement presentation purposes, cash includes bank overdrafts.

b) Basis of Consolidation

These consolidated financial statements include the financial statements of Carl Capital and its controlled and wholly-owned subsidiary ETS. Control is achieved where the Company has power over an entity, has exposure or rights to variable returns from its involvement with the entity and has the ability to use its power over the entity to affect the amount of the investor's returns. Subsidiaries are included in the consolidated financial statements from the date control commences until the date control ceases. All inter-company balances, transactions, revenues and expenses have been eliminated on consolidation.

Business Combinations

Business combinations are accounted for using the acquisition method. The cost of the acquisition is measured at the aggregate of the fair values at the date of acquisition, of assets transferred, liabilities incurred or assumed, and equity instruments issued by the Company. The acquiree's identifiable assets and liabilities assumed are recognized at their fair value at the acquisition date. Acquisition-related costs are recognized in earnings as incurred. The excess of the consideration over the fair value of the net identifiable assets and liabilities acquired is recorded as goodwill. Any gain on a bargain purchase is recorded in profit or loss immediately. Transaction costs are expensed as incurred, except if related to the issue of debt or equity securities. Any goodwill that arises is tested annually for impairment.

c) Software Development Expenditures

Software development expenditures consist of costs incurred to develop the Company's software to earn revenue with respect to the Company's business operations. Development costs are capitalized in accordance with IAS 38, *Intangible Assets*, and accordingly are recognized when the Company can demonstrate (i) the technical feasibility of the asset, (ii) the intention to complete and use or sell the asset, (iii) the ability to use or sell the asset, (iv) how the intangible asset will generate probable future economic benefits, (v) the availability of adequate technical, financial and other resources to complete the development and to use or sell the asset, and (vi) ability to reliably measure the expenditure attributable to the asset during its development. Costs that do not meet these criteria are considered research costs and are expensed as incurred.

Intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Software development costs are intangible assets with a finite useful life, and accordingly are amortized over the assets' estimated useful life commencing when the software is available for use, being when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

When a project is deemed to no longer have commercially viable prospects to the Company, development expenditures in respect of that project are deemed to be impaired. As a result, those development costs, in excess of estimated recoveries, are written off to the statement of comprehensive loss/income.

3. Summary of Significant Accounting Policies (continued)

d) Impairment of Non-Financial Assets

Impairment tests on intangible assets with indefinite useful economic lives are undertaken annually at the financial year-end. Other non-financial assets are subject to impairment tests whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. Where the carrying value of an asset exceeds its recoverable amount, which is the higher of value in use and fair value less costs to sell, the asset is written down accordingly.

Where it is not possible to estimate the recoverable amount of an individual asset, the impairment test is carried out on the asset's cash-generating unit, which is the lowest group of assets in which the asset belongs for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets. The Company performs impairment testing on each cash-generating unit.

An impairment loss is charged to profit or loss, except to the extent it reverses gains previously recognised in comprehensive loss. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of amortization, if no impairment loss had been recognised.

e) Financial Instruments

The Company recognizes a financial instrument when, and only when, the Company becomes a party to the contractual provisions of the instrument.

Financial assets are classified based on the purpose for which the asset was acquired. All transactions related to financial instruments are recorded on a trade date basis.

The Company's accounting policy for each category is as follows:

Fair Value Through Profit or Loss

Instruments classified as fair value through profit or loss are recognized at fair value with changes in fair value recognized in profit or loss. The Company does not have any financial assets classified in this category.

Held-to-Maturity

Instruments classified as held-to-maturity are initially recognized at fair value and subsequently measured at amortized cost using the effective interest rate method. The Company does not have any financial assets classified in this category.

Available-for-Sale

These financial assets are measured at fair value, with changes in fair value recorded in other comprehensive income and classified as a component of equity until the instrument is derecognized or impaired. The Company does not have any financial assets classified in this category.

Loans and Receivables

These assets are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognised in profit or loss when the loans and receivables are derecognised or impaired, as well as through the amortization process. The Company's cash, and prepaid expenses are classified in this category.

3. Summary of Significant Accounting Policies (continued)

e) Financial Instruments (continued)

Financial Liabilities

Financial liabilities are classified as other financial liabilities, based on the purpose for which the liability was incurred, and comprise the Company's payables and short term loan. These liabilities are initially recognised at fair value net of any transaction costs directly attributable to the issuance of the instrument and subsequently carried at amortized cost using the effective interest rate method. This ensures that any interest expense over the period to repayment is at a constant rate on the balance of the liability carried in the statement of financial position. Interest expense in this context includes initial transaction costs and premiums payable on redemption, as well as any interest or coupon payable while the liability is outstanding.

At each reporting date the Company assesses whether there is any objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or group of financial assets is deemed to be impaired, if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of the asset and that event has an impact on the estimated future cash flows of the financial asset or the group of financial assets.

f) Income Taxes

Income tax expense comprises current and deferred tax. Current tax and deferred tax expense are recognised in net income or loss except to the extent that they relate to a business combination or items recognised directly in equity or in other comprehensive loss/income.

Current income taxes are recognised for the estimated income taxes payable or receivable on taxable income or loss for the current year and any adjustment to income taxes payable in respect of previous years. Current income taxes are determined using tax rates and tax laws that have been enacted or substantively enacted by the year-end date.

Deferred tax is the tax expected to be payable or recoverable on unused tax losses and credits, as well as differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profits will be available against which unused tax losses, credits and other deductible temporary differences can be utilized. Such assets and liabilities are not recognized if the temporary difference arises from the initial recognition of goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that have been enacted, or substantively enacted, by the date of the financial statements and are expected to apply in the period when the liability is settled or the asset is realized. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities. Deferred tax is charged or credited to earnings, except when it relates to items charged or credited directly to other comprehensive earnings or equity, in which case the deferred tax is also dealt with in other comprehensive earnings or equity. Deferred tax assets and deferred tax liabilities when there is a legally enforceable right to set off current tax assets against current tax liabilities; and the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority.

3. Summary of Significant Accounting Policies (continued)

g) Share Capital

Equity instruments are contracts that give a residual interest in the net assets of the Company. Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of a financial liability or financial asset. The Company's common shares, share warrants and options are classified as equity instruments.

Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

h) Basic and Diluted Loss per Share

Basic loss per share is computed by dividing the net income or loss applicable to common shares of the Company by the weighted average number of common shares outstanding for the relevant period. Diluted loss per share does not adjust the loss attributable to common shareholders or the weighted average number of common shares outstanding when the effect is anti-dilutive.

i) Share-based Payments

Where equity-settled share options are awarded to employees, the fair value of the options at the date of grant is charged to the statement of comprehensive loss over the vesting period. Performance vesting conditions are taken into account by adjusting the number of equity instruments expected to vest at each reporting date so that, ultimately, the cumulative amount recognised over the vesting period is based on the number of options that eventually vest. Non-vesting conditions and market vesting conditions are factored into the fair value of the options granted. As long as all other vesting conditions are satisfied, a charge is made irrespective of whether these vesting conditions are satisfied. The cumulative expense is not adjusted for failure to achieve a market vesting condition or where a non-vesting condition is not satisfied.

Where the terms and conditions of options are modified before they vest, the increase in the fair value of the options, measured immediately before and after the modification, is also charged to the statement of comprehensive loss over the remaining vesting period.

Where equity instruments are granted to employees, they are recorded at the fair value of the equity instrument granted at the grant date. The grant date fair value is recognised in comprehensive loss over the vesting period, described as the period during which all the vesting conditions are to be satisfied.

Where equity instruments are granted to non-employees, they are recorded at the fair value of the goods or services received in the statement of comprehensive loss. Options or warrants granted related to the issuance of shares are recorded as a reduction of share capital.

When the value of goods or services received in exchange for the share-based payment cannot be reliably estimated, the fair value is measured by use of a valuation model.

3. Summary of Significant Accounting Policies (continued)

i) Share-based Payments (continued)

All equity-settled share-based payments are reflected in contributed surplus, until exercised. Upon exercise, shares are issued from treasury and the amount reflected in contributed surplus is credited to share capital, adjusted for any consideration paid.

Where a grant of options is cancelled or settled during the vesting period, excluding forfeitures when vesting conditions are not satisfied, the Company immediately accounts for the cancellation as an acceleration of vesting and recognises the amount that otherwise would have been recognised for services received over the remainder of the vesting period. Any payment made to the employee on the cancellation is accounted for as the repurchase of an equity interest except to the extent the payment exceeds the fair value of the equity instrument granted, measured at the repurchase date. Any such excess is recognised as an expense.

j) Standards, Amendments and Interpretations Not Yet Effective

The following standards and interpretations have been issued but are not yet effective:

IFRS 9 Financial Instruments

IFRS 9 Financial Instruments is part of the IASB's wider project to replace IAS 39, *Financial Instruments: Recognition and Measurement*. IFRS 9 retains but simplifies the mixed measurement model and establishes two primary measurement categories for financial assets: amortized cost and fair value. The basis of classification depends on the entity's business model and the contractual cash flow characteristics of the financial asset. The standard is effective for annual periods beginning on or after January 1, 2018 but is not likely to have a material impact on the Company's consolidated financial statements.

4. Critical Accounting Estimates and Judgements

The Company makes estimates and assumptions about the future that affect the reported amounts of assets and liabilities. Estimates and judgments are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions.

The effect of a change in an accounting estimate is recognised prospectively by including it in comprehensive loss/income in the period of the change, if the change affects that period only, or in the period of the change and future periods, if the change affects both. Information about critical judgments in applying accounting policies that have the most significant risk of causing material adjustment to the carrying amounts of assets and liabilities recognised in the consolidated financial statements within the next financial year are discussed below:

Software in Development

The application of the Company's accounting policy for software development expenditures requires judgment in determining whether it is likely that future economic benefits will flow to the Company, which may be based on assumptions about future events or circumstances. Estimates and assumptions made may change if new information becomes available. If, after the expenditure is capitalised, information becomes available suggesting that the recovery of the expenditure is unlikely, the amount capitalised is written off in the profit or loss in the period the new information becomes available.

4. Critical Accounting Estimates and Judgements (continued)

Share-based Payment Transactions

The Company measures the cost of equity-settled transactions with employees by reference to the fair value of the equity instruments at the date at which they are granted. Estimating fair value for share-based payment transactions requires determining the most appropriate valuation model, which is dependent on the terms and conditions of the grant. This estimate also requires determining the most appropriate inputs to the valuation model including the expected life of the share option, volatility and dividend yield and making assumptions about them.

5. Acquisition of Extend to Social Media Inc.

On May 30, 2014, Carl Capital completed the purchase of ETS pursuant to the terms of a share exchange agreement between Carl Capital, ETS and the shareholders of ETS. Carl Capital purchased 100% of the outstanding common shares of ETS in exchange for 4,200,000 common shares of the Company. A corporation that was one of the shareholders of ETS received 466,620 of the common shares. The sole director of that corporation is a director of Carl Capital.

	May 30, 2014 $
Purchase price consideration	
Value of 4,200,000 common shares issued	210,000
Assets acquired and liabilities assumed	
Cash	1,275
Software in development	230,000
Current liabilities	(5,696)
Goodwill	36,421
Deferred income tax liabilities	(52,000)
	210,000

The software in development is the ETS software technology that enables companies to reward existing customers for promoting or referring products and services to their social and business networks. Income tax consequences of the transaction included a deferred income tax liability of $52,000 which created, net, $36,421 in goodwill.

6. Amounts Receivable

The amounts receivable is comprised of amounts owing from Canada Revenue Agency in respect of Goods and Services input tax credits accumulated by the Company.

7. Software in Development

A total of $25,829 has been expended on third party software programmers in the development of the customer referral software that ETS has created. The remaining $204,172 is a fair market valuation adjustment upon the purchase of ETS by Carl Capital. The following chart shows the composition of the value of the software in development:

	June 30, 2014
	$
Expenditure on software development	25,828
Fair value adjustment on acquisition of ETS	204,172
Value at end of period	230,000

8. Income Taxes

a) Current Income Taxes

Period ended June 30,	**2014** **$**
Statutory rate of the Company	26%
Net loss for the period before taxes	(61,310)
Income tax recovery at statutory rates	(15,941)
Deferred tax assets not recognized	15,941
Income taxes for the period	-

b) Deferred Taxes

Deferred Tax Liabilities

	June 30, 2014 **$**
Incorporation - January 17, 2014	-
Recognized on acquisition of a subsidiary	52,000
Balance - June 30, 2014	52,000

8. Income Taxes (continued)

b) Deferred Taxes (continued)

Deferred Tax Assets

Management has not recognized deferred tax assets as there is insufficient certainty as to the timing of when these assets will be realized in the foreseeable future.

The following represents the significant components of the Company's unrecognized deferred tax assets:

	June 30, 2014 $
Impacting Income	
Non-capital loss carry forwards	15,941
Impacting Equity	
Share issuance costs	2,000
Balance - June 30, 2014	17,941

c) Loss Carry Forwards by Year of Expiry

The Company has approximately $63,000 in non-capital loss carry forwards that will expire in 2034. In addition, management has not recognized deferred tax assets of other deductible temporary differences related to share issuance costs of $8,000.

9. Share Capital

Share capital includes changes to the authorized capital of the Company. The authorized share capital comprises an unlimited number of common shares with no par value.

The following is a summary of changes in common share capital from inception January 17, 2014, to June 30, 2014:

	Number of Shares	Issue Price $	Share Capital $
Inception - January 17, 2014			
Private placement of shares	3,900,000	0.005	19,500
Shares issued for debt settlement	2,700,000	0.02	54,000
Private placement of shares	900,000	0.02	18,000
Issue of shares for acquisition	4,200,000	0.05	210,000
Private placement of shares	900,000	0.08	72,000
Balance - June 30, 2014	**12,600,000**		**373,500**

9. Share Capital (continued)

Fiscal 2014

On May 20, 2014 the Company issued 3,900,000 common shares at a price of $0.005 per share for proceeds of $19,500.

On May 28, 2014 the Company issued 900,000 common shares at a price of $0.02 per share for proceeds of $18,000 and settled certain debts through the issuance of 2,700,000 common shares at a price of $0.02 per share.

On May 30, 2014 the Company issued 4,200,000 common shares at a deemed price of $0.05 per share in exchange for all of the outstanding shares of ETS.

On June 18, 2014 the Company issued 900,000 common shares at a price of $0.08 per share for proceeds of $72,000.

10. Related Party Transactions and Balances

The terms and conditions of transactions with management personnel and their related parties were no more favourable than those available, or which might reasonably be expected to be available, on similar transactions to non-key management personnel related entities on an arm's length basis.

Key management personnel compensation comprised the following:

Period ended June 30,	2014
	$
Consulting fees	47,000

A number of key management personnel hold positions in other entities that result in their being deemed to have control or significant influence over the financial or operating policies of these entities. A number of these entities transacted with the Company during the year.

Included in the above, the aggregate value of transactions and outstanding balances related to entities over which key management has control or significant influence were as follows:

Period ended June 30,	2014
	$
Scharfe Holdings Inc. (i)	19,500

(i) The Company uses the management services of Scharfe Holdings Inc. a corporation with the President and CEO of the Company as its sole director.

Other related party transactions are disclosed in note 5.

11. Supplemental Cash Flow Information

Non-cash financing and investing activities included the following:

For the period ended June 30,	2014
	$
Operating activities	
Shares issued to settle accounts payable	54,000
Investing activities	
Gain in value of software in development	204,172
Shares issued for investment in ETS subsidiary	210,000

12. Segmented Information

The Company has one reportable operating segment, being the development of referral marketing software.

13. Capital Management

The Company's objective is to have sufficient working capital to maintain financial flexibility and to sustain its software development project. In order to maintain financial flexibility, the Company may from time to time issue shares and adjust its capital spending to manage current and projected cash requirements. To assess its financial strength, the Company continually monitors its cash balances and working capital. In the management of capital, the Company includes the components of shareholders' equity as well as cash and cash equivalents.

14. Financial Risk Management

Market Risk

Market risk is the risk that changes in market prices, such as foreign exchange rates, interest rates and equity prices will affect the fair value or future cash flows of a financial instrument. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. At June 30, 2014, the Company was not subject to significant market risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's interest rate risk mainly arises from changes in the interest rates on cash. Cash generates interest based on market interest rates. At June 30, 2014, the Company was not subject to significant interest rate risk.

Credit Risk

Credit risk arises from the non-performance by counterparties of contractual financial obligations. The Company's maximum exposure to credit risk at the reporting date is the carrying value of cash, which the Company holds at a major Canadian chartered bank in a chequing account.

14. Financial Risk Management (continued)

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company manages liquidity risk by maintaining adequate cash balances. If necessary, the Company may raise funds through the issuance of debt, equity or sale of non-core assets. The Company ensures that there is sufficient capital to meet its obligations by continuously monitoring and reviewing actual and forecasted cash flows, and matching the maturity profile of financial assets to development, capital and operating needs. The Company's accounts payable are due within 30 to 60 days, and the short-term loan has no interest rate or deadline for repayment.

15. Events After the Reporting Period

On July 1, 2014, ETS entered into an executive consulting agreement for the services of the President and CEO of ETS, who is also a director of the Company. The counterparty to this agreement is a company of which the President and CEO of ETS is the sole director. Under the terms of this agreement, ETS will pay the company a total of $4,000 per month plus GST in advance for the services of the President and CEO of ETS. Either ETS or the counterparty may terminate this agreement with 30 days' notice.

CERTIFICATE OF THE COMPANY

Dated: October 10, 2014

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.

"Bradley Scharfe"	*"Brian Cale Thomas"*
BRADLEY SCHARFE Chief Executive Officer	BRIAN CALE THOMAS Chief Financial Officer

ON BEHALF OF THE BOARD OF DIRECTORS

"Jason Scharfe"	*"D. Gregory Johnston"*
JASON SCHARFE Director	D. GREGORY JOHNSTON Director

CERTIFICATE OF THE PROMOTERS

Dated: October 10, 2014

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.

"Bradley Scharfe"	*"Brian Cale Thomas"*
BRADLEY SCHARFE Chief Executive Officer, Director	BRIAN CALE THOMAS Chief Financial Officer, Director
"Jason Scharfe"	*"D. Gregory Johnston"*
JASON SCHARFE Director	D. GREGORY JOHNSTON Director

CERTIFICATE OF THE AGENT

Dated: October 10, 2014

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.

LEEDE FINANCIAL MARKETS INC.

Per:

"Richard H. Carter"

RICHARD H. CARTER
Senior Vice-President, General Counsel,
Secretary

SCHEDULE A

AUDIT COMMITTEE CHARTER

This Charter establishes the composition, the authority, roles and responsibilities and the general objectives of the Company's audit committee, or its Board of Directors (the "Board") in lieu thereof (the "Audit Committee"). The roles and responsibilities described in this Charter must at all times be exercised in compliance with the legislation and regulations governing the Company and any subsidiaries.

Composition

(i) *Number of Members*. The Audit Committee must be comprised of a minimum of three (3) directors of the Company, a majority of whom will be independent as defined by applicable legislation.

(ii) *Chair*. If there is more than one member of the Audit Committee, members will appoint a chair of the Audit Committee (the "Chair") to serve for a term of one (1) year on an annual basis. The Chair may serve as the chair of the Audit Committee for any number of consecutive terms.

(iii) *Financially Literacy.* All members of the Audit Committee must be financially literate as defined by applicable legislation. If upon appointment a member of the Audit Committee is not financially literate, such member will have a period of three (3) months to acquire the required level of financial literacy.

Meetings

(i) *Quorum*. The quorum required to constitute a meeting of the Audit Committee is set at a majority of members.

(ii) *Agenda*. The Chair will set the agenda for each meeting, after consulting with management and the Company's external auditor (the "Auditor"). Agenda materials such as draft financial statements must be circulated to all Audit Committee members a reasonable time in advance of each meeting in order for members to have time to review the materials prior to the meeting.

(iii) *Notice to Auditor*. The Auditor will be provided with notice as necessary of any Audit Committee meeting, will be invited to attend each such meeting and will receive an opportunity to be heard at those meetings on matters related to the Auditor's duties.

(iv) *Minutes*. Minutes of the Audit Committee meetings will be accurately recorded, with such minutes recording the decisions reached by the committee.

Roles and Responsibilities

The roles and responsibilities of the Audit Committee include the following:

<u>External Auditor</u>

The Audit Committee will:

(i) *Selection of the Auditor*. Select, evaluate and recommend the Auditor to the Board for shareholder approval, to examine the Company's accounts, controls and financial statements.

(ii) *Scope of Work*. Evaluate, prior to the annual audit of the Company's financial statements, the scope and general extent of the Auditor's review, including the Auditor's engagement letter.

(iii) *Compensation*. Recommend to the Board the compensation to be paid to the Auditor.

(iv) *Replacement of Auditor*. If necessary, recommend the replacement of the Auditor to the Board.

(v) *Approve Non-Audit Related Services*. Pre-approve all non-audit services to be provided by the Auditor.

(vi) *Responsibility for Oversight*. Oversee the work of the Auditor, who must report directly to the Audit Committee.

(vii) *Resolution of Disputes*. Assist with resolving any disputes between the Company's management and the Auditor regarding financial reporting.

Financial Statements and Financial Information

The Audit Committee will:

(i) *Review Audited Financial Statements*. Review the Company's audited financial statements, discuss those statements with management and with the Auditor, and if appropriate, recommend their approval to the Board.

(ii) *Review Interim Financial Statements*. Review and discuss with management the Company's interim financial statements, and if appropriate, recommend their approval to the Board.

(iii) *MD&A, Annual and Interim Earnings Press Releases, Audit Committee Reports*. Review management's discussion and analysis, interim and annual press releases, and Audit Committee reports before the Company publicly discloses such information.

(iv) *Auditor Reports and Recommendations*. Review and consider any significant reports and recommendations issued by the Auditor, together with management's response, and the extent to which recommendations made by the Auditor have been implemented.

Risk Management, Internal Controls and Information Systems

The Audit Committee will:

(i) *Internal Controls*. Review with management and the Auditor the general policies and procedures used by the Company with respect to internal accounting and financial controls, and remain informed, through communications with the Auditor, of any weaknesses in internal controls that could cause errors or deficiencies in financial reporting or deviations from the accounting policies of the Company or from applicable laws or regulations.

(ii) *Financial Management*. Periodically review the team in place to carry out financial reporting functions, circumstances surrounding the departure of any officers in charge of financial reporting, and the appointment of individuals in such functions.

(iii) *Accounting Policies and Practices*. Review management's plans regarding any changes in accounting practices or policies and the financial impact thereof.

(iv) *Litigation*. Review with the Auditor and the Company's legal counsel any litigation, claim or contingency, including tax assessments, that could have a material effect upon the financial position of the Company and the manner in which these matters are being disclosed in the Company's financial statements.

(v) *Other.* Discuss with management and the Auditor correspondence with regulators, employee complaints, or published reports that raise material issues regarding the Company's financial statements or disclosure.

Complaints

(i) *Accounting, Auditing and Internal Control Complaints*. Establish a procedure for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal controls or auditing matters.

(ii) *Employee Complaints*. Establish a procedure for the confidential transmittal on condition of anonymity by the Company's employees of concerns regarding questionable accounting or auditing matters.

Authority

(i) *Auditor*. The Auditor, and any internal auditor hired by the company, will report directly to the Audit Committee.

(ii) *Independent Advisors*. The Audit Committee may, at the Company's expense and without the approval of management, retain the services of independent legal counsel and any other advisors it deems necessary to carry out its duties and set and pay the monetary compensation of such advisors.

Reporting

The Audit Committee will report to the Board on:

(i) the independence of the Auditor;

(ii) the performance of the Auditor and any recommendations of the Audit Committee in relation thereto;

(iii) the reappointment and termination of the Auditor;

(iv) the adequacy of the Company's internal controls and disclosure controls;

(v) the Audit Committee's review of the Company's financial statements, both annual and interim;

(vi) the Audit Committee's review of the management's discussion and analysis, both annual and interim;

(vii) the Company's compliance with legal and regulatory matters to the extent they affect its financial statements; and

(viii) all other material matters dealt with by the Audit Committee.