JG Wealth Management Corporation

Management's Discussion & Analysis

Nine Months Ended June 30, 2015

DATE AND SUBJECT OF REPORT

The following Management's Discussion & Analysis ("MD&A") is intended to assist in the understanding of the trends and significant changes in the financial condition and results of the operations of JG Wealth Management Corporation ("JG" or the "Company") for the nine months ended June 30, 2015.

This MD&A should be read in conjunction with the Company's unaudited condensed consolidated interim financial statements for the same period (the "2015 Interim Financial Statements") which are presented in Canadian dollars and have been prepared in accordance with International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC). The Company's financial statements and other important information of the Company are available at www.sedar.com. This MD&A has been prepared effective as of August 31, 2015

FORWARD LOOKING STATEMENTS

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

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

Forwarding looking statements	***Assumptions***	***Risk factors***
Management also realizes that the capital on hand may not adequate for the Company to achieve its long term business objectives as the development of real properties takes years to finish before these properties can generate positive operating cash flow. The Company intends to finance the Company's operations by additional related party financing and/or equity financing.	*Based on the Company's understanding of current capital market*	*The Company may loss support from the related parties*

OVERALL PERFORMANCE

JG Wealth Management Corporation ("JG" or the "Company") was incorporated on November 29, 2007 and was previously a wholly owned subsidiary of Acana Capital Corp. ("Acana"). The Company's principal activity is the acquisition and development of real estate properties and investment in marketable securities of public and private companies. The Company's head office is located at Suite 200 – 8338 120th Street, Surrey, BC, V3W 3N4. On March 12, 2015, the Company ceased to be a subsidiary of Acana and the Company's shares commenced trading on Canadian Securities Exchange ("CSE") under the symbol JGW

Significant events of the Company year-to-date are summarized as follows:

Corporate Restructuring

The Company and its former parent company, Acana, entered into a plan of arrangement in order to proceed with a corporate restructuring (the "Arrangement") by the way of a statutory plan of arrangement, whereby Acana would transfer assets of Acana located in Canada to JG in return for 30,646.672 common shares of JG ("JG Shares") at the fair value of $2,008,190. JG Shares would be distributed to the shareholders of Acana on a pro-rata basis based on their relative shareholdings of Acana after the completion of the Arrangement. JG would concurrently seek to list its shares on the CSE. On March 12, 2015, the Company ceased to be a subsidiary of Acana upon the completion of the Arrangement.

On January 1, 2015, Acana transferred the following to the Company in accordance with the Arrangement:

	$
Assets acquired by JG	
Cash	58,362
Marketable securities	788,749
Property – Shangri La Unit	1,166,062
Liabilities assumed by JG	
Deferred revenue	(4,983)
Net assets acquired by JG	2,008,190

Update on Properties Transferred from Acana and Held by the Company

Shangri La Unit is a residential condominium located in Toronto, Canada, transferred from Acana in accordance with the Arrangement at $1,166,062 on January 1, 2015.The Company is currently leasing the property for $5,000 per month (sales taxes inclusive) to a company (Desert Gold Ventures Inc.) with a common director (Sonny Janda) on a month to month basis. This lease may be terminated by either party with 30 days' notice.

SUMMARY OF QUARTERLY RESULTS

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The Company has been dormant since inception until January 1, 2015 when assets were transferred from Acana. The Company does not expects its revenue or net operating result is subject to seasonality. As one of the Company's main activities is investment in marketable securities, the Company does expect the quarterly operating results will fluctuate with the market values of the marketable securities held in hands. The table below sets out the recent eight quarterly information of the Company:

	Q2 2015	Q2 2015	Q1 2015	Q4 2014	Q3 2014	Q2 2014	Q1 2014	Q4 2013
	$	$	$	$	$	$	$	$
Revenue	12,264	14,286	-	-	-	-	-	-
Net income (loss)	(73,308)	51,487	-	-	-	-	-	-
Income (loss) per share, basic and diluted	(0.00)	0.01	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)

RESULTS OF OPERATIONS

Nine months ended June 30, 2015 ("2015 Nine Months")

The Company was dormant until January 1, 2015 when the Company received assets from Acana, thus does not have a meaningful comparison to the same period in 2014.

During 2015 Nine Months, the Company had net loss of 21,821 which is mainly comprised of operating expenses of $76,893 which was partially offset by net rental revenue of $10,330, and a gain of $44,742 in connection with the change in fair value of the marketable securities. Readers should be cautioned that the un-realized gain/loss from investment in marketable securities would fluctuate from time to time depends on the market price of the underlying marketable securities, which is unpredictable in nature.

Main component of the operating expenses are $57,416 consulting fees (including a one-time fee in connection with the Company's Arrangement), $8,796 office and administration fees (including recurring rent of $1,500/month starting April 2015), and $7,300 professional fees.

As at June 30, 2015, the Company had $325,197 cash (September 30, 2014 - $1), $1,024,010 investment (September 30, 2014 - $Nil), property of $1,166,062 (September 30, 2014 - $Nil), accounts payable and accrued liabilities of $43,839 (September 30, 2014 - $Nil), Note payable of $500,000 (September 30, 2014 - $Nil) and share capital of $2,008,191 (September 30 - $1). The increase of liabilities and assets are combined result of the Arrangement and the operating expenses incurred during 2015 Nine Months.

Three months ended June 30, 2015 ("2015 Q3")

As discussed in the above, the Company does not have the same period in 2014 for comparison. As the Company did not have operations during 2014 Q3.

During 2015 Q3, the Company had net loss of 73,308 which is mainly comprised of operating expenses of $32,414 and rental loss of $376, and a loss of $40,518 in connection with the change in fair value of the marketable securities.

The Company had a small rental loss during 2015 Q3 as the Company paid off various non-recurring maintenance fees in this quarter.

Main component of the operating expenses are $21,216 consulting fees, $6.909 office and administration fees (including recurring rent of $1,500/month starting April 2015), and $2,000 professional fees.

LIQUIDITY & CAPITAL RESOURCES

Financing of operations has been achieved primarily by equity and related party debt financing. On June 30, 2015, the Company had a cash balance of $385,197 and working capital of $820,308. The Company is not subject to external working capital requirements.

Management believe the current liquidity on hands may be adequate to finalize the Company's operations in the next twelve months. However, management also realizes that the capital on hand may not adequate for the Company to achieve its long term business objectives as the development of real properties takes years to finish before these properties can generate positive operating cash flow. The Company intends to finance the Company's operations by additional related party financing and/or equity financing.

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

During 2015 Nine Months, the Company received a short-term financing of $500,000 from an arm's length party to finance its operations in the form of a promissory note. This financing is due on June 11, 2016 and has an interest 4% per annum.

During 2015 Nine Months the Company used $132,157 in investing activities which was the combined result of using $190,519 in acquisition of marketable securities which was partially offset by receiving $58,362 from the completion of the Arrangement.

TRANSACTIONS WITH RELATED PARTIES

Key Management Compensation
Fees paid to the Company's management during nine months ended June 30, 2015 was $Nil.

Note payable
During the quarter ended March 31, 2015, the Company issued a promissory note of $480,000 payable to a private entity related to the Company's CEO. This promissory note is un-secured, bears interest at 2% per annum, and is due on December 31, 2015.

In June 2015, the Company fully repaid the $480,000 plus interest of $2,025.

Others
During nine months ended June 30, 2015, the Company earned gross rental revenue of $26,550 from a company (the "Tenant") with a common director (Sonny Janda). As at June 30, 2015, the receivable from this Tenant was $13,406.

The amounts owing to/from related parties do not bear any interest, are unsecured and are due on demand.

During nine months ended June 30, 2015, the Company acquired common shares of a Canadian public company (Mag One Products Inc. (formerly Acana Capital Corp.) with a common director (Lucky Janda) for a cost of $150,000.

OUTSTANDING SHARE DATA

As of the date of this MD&A, the Company has 30,646,672 common shares issued and outstanding. The Company does not have warrants and options outstanding as at the date of this report.

OFF BALANCE SHEET ARRANGEMENTS

The Company does not have off-balance sheet arrangements.

PROPOSED TRANSACTIONS

The Company does not have proposed transactions that have material effects to the Company to discuss at this time.

SIGNIFICAN ACCOUNTING POLICIEIS AND CHANGES IN ACCOUNTING POLICIES

3. SIGNIFICANT ACCOUNTING POLICIES

The Company prepares its interim financial statements together with the comparative figures in accordance with International Accounting Standards ("IAS") 34 "Interim Financial Reporting" ("IAS 34") using accounting policies consistent with the International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

The Company's condensed consolidated interim financial statements have been prepared on an accrual basis and are based on historical costs, except for financial instruments measured at their fair value, and are presented in Canadian dollars, unless otherwise noted.

Significant estimates and assumptions

The preparation of financial statements in conformity with IFRS requires management to make certain estimates, judgments and assumptions concerning the future. The Company's management reviews these estimates and underlying assumptions on an ongoing basis, based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to estimates are adjusted for prospectively in the period in which the estimates are revised.

Estimates where there is significant risk of material adjustments to assets and liabilities in future accounting periods include fair value measurements for financial instruments and share-based transactions, the recoverability and measurement of deferred tax assets and the fair value of the properties.

Significant judgments

The preparation of financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying the Company's financial statements is the assessment of the Company's ability to continue as a going concern and whether there are events or conditions that may give rise to significant uncertainty.

Loss per share

Basic loss per share is computed by dividing net loss attributable to common shareholders by the weighted average number of shares outstanding in the period. Diluted loss per share is calculated by the treasury stock method. Under the treasury stock method, the weighted average number of common shares outstanding for the calculation of diluted loss per share assumes that the proceeds to be received on the exercise of dilutive share options and warrants are used to repurchase common shares at the average market price during the period.

Functional currency and foreign currency translation

The functional currency of each entity is measured using the currency of the primary economic environment in which that entity operates. These condensed consolidated interim financial statements are presented in Canadian dollars which is the parent company's functional and presentation currency.

Transactions and balances:

Foreign currency transactions will be translated into the functional currency using the exchange rates prevailing at the date of the transaction. Foreign currency monetary items are translated at the period-end exchange rate. Non-monetary items measured at historical cost continue to be carried at the exchange rate at the date of the transaction. Non-monetary items measured at fair value are reported at the exchange rate at the date when fair values were determined.

Exchange differences arising on the translation of monetary items or on settlement of monetary items are recognized in profit or loss in the statement of comprehensive income in the period in which they arise, except where deferred in equity as a qualifying cash flow or net investment hedge.

Exchange differences arising on the translation of non-monetary items are recognized in other comprehensive income in the statement of comprehensive income to the extent that gains and losses arising on those non-monetary items are also recognized in other comprehensive income. Where the non-monetary gain or loss is recognized in profit or loss, the exchange component is also recognized in profit or loss.Foreign operations:

The financial results and position of foreign operations whose functional currency is different from the Company's presentation currency will be translated as follows:

- assets and liabilities are translated at period-end exchange rates prevailing at that reporting date; and
- income and expenses are translated at average exchange rates for the period.

Exchange differences arising on translation of foreign operations are recorded to the Company's other comprehensive income.

Properties

Recognition and measurement

Properties are comprised of real estate projects which are developed, to be developed, or are in development, which are recorded at cost in accordance with IAS 40- Investment Property. The Company capitalizes the acquisition and development costs. No amortization is taken before the real estate project is ready for leased.

Gains and losses on disposal of the properties are recognized on a net basis within other income in the consolidated statements of comprehensive loss.

Impairment of assets

The carrying amount of the Company's assets (which include the properties) is reviewed at each reporting date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. An impairment loss is recognized whenever the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. Impairment losses are recognized in the statement of income and comprehensive income.

The recoverable amount of assets is the greater of an asset's fair value less cost to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of the time value of money and the risks specific to the asset. For an asset that does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

An impairment loss is only reversed if there is an indication that the impairment loss may no longer exist and there has been a change in the estimates used to determine the recoverable amount, however, not to an amount higher than the carrying amount that would have been determined had no impairment loss been recognized in previous years. Assets that have an indefinite useful life are not subject to amortization and are tested annually for impairment.

Income taxes

Current income tax:

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date, in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognized directly in other comprehensive income or equity is recognized in other comprehensive income or equity and not in profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred income tax:

Deferred income tax is provided using the balance sheet method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

The carrying amount of deferred income tax assets is reviewed at the end of each reporting period and recognized only to the extent that it is probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilized.

Deferred income tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Deferred income tax assets and deferred income tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred income taxes relate to the same taxable entity and the same taxation authority.

Revenue Recognition

Rental income is recognized when:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits associated with the lease will flow to the Company;
- the stage of completion of the lease at the end of the reporting period can be measured reliably; and
- the costs incurred for and to complete the lease can be measured reliably.

Warrants

Proceeds from issuances of security units by the Company consisting of shares and warrants are allocated based on the residual method. The fair value of the warrants is determined to be the difference between gross proceeds over the estimated fair market value of the shares. If the proceeds from the offering are less than or equal to the estimated fair market value of shares issued, a fair value of $Nil is assigned to the warrants.

Accounting standards issued but not yet applied

The following new standards, amendments and interpretations that have not been early adopted in these consolidated financial statements, is not expected to have a material effect on the Company's future results and financial position: IFRS 9 Financial Instruments (new; to replace IAS 39 and IFRIC 9); and Amendments to IAS 32 Financial Instruments: Presentation.

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the Company's financial statements.

FINANCIAL INSTRUMENTS

The Company classifies its financial instruments in the following categories: at fair value through profit or loss, loans and receivables, held-to-maturity investments, available-for-sale and financial liabilities. The classification depends on the purpose for which the financial instruments were acquired. Management determines the classification of its financial instruments at initial recognition.

Fair value through profit or loss ("FVTPL") - Financial assets are classified at fair value through profit or loss when they are either held for trading for the purpose of short-term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. They are subsequently measured at fair value with changes in fair value recognized in profit or loss. The Company designated its investment as fair value through profit or loss financial assets.

Loans and receivables - These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are subsequently measured at amortized cost. They are included in current assets, except for maturities greater than 12 months after the end of the reporting period. These are classified as non-current assets. The Company has designated its cash, and due from a receivable as loan and receivables.

Held-to-maturity investments - These assets are non-derivative financial assets with fixed or determinable payments and fixed maturities and that the Company intends to hold to maturity. These assets are subsequently measured at amortized cost. Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. The Company does not hold any held-to-maturity financial assets.

Available-for-sale – These consist of non-derivative financial assets that are designated as available-for sale or are not suitable to be classified as financial assets at fair value through profit or loss, loans and receivables or held-to-maturity investments and are subsequently measured at fair value. These are included in current assets to the extent they are expected to be realized within 12 months after the end of the reporting period. Unrealized gains and losses are recognized in other comprehensive income, except for impairment losses and foreign exchange gains and losses on monetary financial assets. The Company does not hold any available-for-sale financial assets.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortized cost. Regular purchases and sales of financial assets are recognized on the trade-date – the date on which the group commits to purchase the asset.

Financial assets are derecognized when the rights to receive cash flows from the investments have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

At each reporting date, the Company assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a significant and prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen.

The Company does not have any derivative financial assets and liabilities.

Classification of financial instruments

Financial assets included in the statement of financial position are as follows:

	June 30, 2015
	$
Loans and receivables:	
Cash	325,197
Receivable from a related party	13,406
	338,603

Financial liabilities included in the statement of financial position are as follows:

	June 30, 2015
	$
Non-derivative financial liabilities:	
Trade payables	37,723
Interest payable	1,116
Note payable	500,000
	538,839

Fair value

The fair values of the Company's financial assets and liabilities approximates the carrying amounts either due to their short-term nature or because the interest rates applied to measure their carrying amount approximate current market rates.

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities;
- Level 2 – Inputs other than quoted prices that are observable for the asset or liability either directly or indirectly; and
- Level 3 – Inputs that are not based on observable market data.

The following is an analysis of the Company's financial assets measured at fair value as June 30, 2015:

	Level 1	Level 2	Level 3
	$	$	$
Marketable securities	977,510	46,500	-

Risk management

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board of Directors approves and monitors the risk management processes, inclusive of documented investment policies, counterparty limits, and controlling and reporting structures. The type of risk exposure and the way in which such exposure is managed is provided as follows:

Credit risk - this is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Company's primary exposure to credit risk is on its cash and marketable securities which are held in bank accounts and deposited with brokers, respectively. As most of the Company's cash is held by two banks and the marketable securities are held in one brokerage, there is a concentration of credit risk. This risk is managed by using major banks and broker firm that are high credit quality financial institutions as determined by rating agencies.

Foreign currency risk – this is the risk that the fair values of future cash flows of a financial instrument will fluctuate because they are denominated in currencies that differ from the respective functional currency. Management believe the Company is not exposed to foreign currency risk as the company does not hold financial instrument denominated in foreign currency.

Interest rate risk – this 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 exposure to interest rate risk is minimal as none of the Company outstanding liabilities are linked to variable interest rate.

Liquidity risk – this is the risk that the Company may be unable to meet its financial obligations as they fall due. The Company reviews its working capital position regularly to ensure there is sufficient capital in order to meet short-term business requirements, taking into account its anticipated cash flows from operations and its holding of cash.

RISK FACTORS

Risks of the Company's business include the following:

New Enterprise

Our business is subject to risks inherent in the establishment of a new business enterprise, such as limited historical financial information, limited capital resources and the inability to raise additional funds when required. No commitments to provide additional funds have been made by management or other shareholders.

Equity Investment Risks

An investment in the common shares of the Issuer should be considered highly speculative, not only due to the Issuer's limited business history but also due to the consideration that equity investments are always subject to varying degrees of risk. These risks may include changes in general economic conditions such as the availability and cost of financing capital; changes in local conditions, such as employment; changes to tax laws; and changes to incentive programs related to the areas in which the Issuer intends to invest. In addition, financial difficulties of other equity investors result in distress sales, which may depress the stocks in which the Company operates.

Market Risks

Market risk is the risk that the fair value of, or future cash flows from the Company's investment in marketable securities will significantly fluctuate because of changes in market prices. The Company will be exposed to market risk or equity risk or equity price risk in trading its investments and unfavourable market conditions could result in dispositions of investments at less than favourable prices. Additionally, the Company marks its investments to market in accordance with the accounting policies at each reporting period. This process could result in significant write downs of the Company's investments over one or more reporting periods, particularly during periods of declining resource markets. The fair value of the investments to the equity of private companies may not have a direct correlation to market prices.

Dilution to the Existing Shareholders

The Company is very likely to issue its common stock to raise for additional capital. The issuance of additional equity securities by the Company could result in a significant dilution in the equity interests of existing shareholders.

Reliance on Management's Expertise

The Company strongly depends on the business acumen and investing expertise of its management team and there is little possibility that this dependence will decrease in the near term. The loss of the services of any member of such team could have a material adverse affect on the Issuer. AHI does not have any key person insurance in place for management.

Prices of Real Estate/Farming Properties

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

Conflicts of Interest

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

FINANCIAL AND DISCLOSURE CONTROLS AND PROCEDURES

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

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

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

OFFICERS AND DIRECTORS

Lucky Janda, CEO, Director
Rajen Janda, CFO
Sonny Janda, Director
Jatinder Bain, Director