

THE YIELD GROWTH CORP.

A copy of this preliminary prospectus has been filed with the securities regulatory authorities in British Columbia, Alberta and Ontario, 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.

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

These securities have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act") or any state securities laws and may not be offered or sold in the United States except pursuant to an exemption from the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. This preliminary short form prospectus does not constitute an offer to sell or a solicitation of an offer to buy any of the securities offered hereby within the United States. See "Plan of Distribution".

PRELIMINARY PROSPECTUS

THE YIELD
GROWTH CORP

The owner of:

U R B A N
J U V E

INITIAL PUBLIC OFFERING

OCTOBER 4, 2018

Up to \$2,500,000

Maximum 5,000,000 Units

Minimum 4,000,000 Units

Price: \$0.50 per Unit

This prospectus qualifies the distribution (the "Offering") of up to 5,000,000 units (the "Units") of The Yield Growth Corp. ("Yield Growth" or the "Company"), at a price of \$0.50 per Unit (the "Offering Price") for gross proceeds of up to \$2,500,000 (the "Offering").

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Each Unit will consist of one common share in the capital of the Company (each, a “**Unit Share**”) or a “**Unit Share**”) and one unit purchase warrant (each, a “**Unit Warrant**”).

Each whole Unit Warrant will entitle the holder thereof to acquire, at an exercise price of \$1.10 until 5:00 p.m. (Toronto time) on the date that is 24 months from the Closing Date (as defined herein), subject to adjustment in certain circumstances, a Second Unit which is comprised of one common share of the Company (a “**Warrant Share**”) and one common share purchase warrant (each, a “**Second Warrant**”). Each whole Second Warrant will entitle the holder thereof to acquire, subject to adjustment in certain circumstances, one common share of the Company at an exercise price of \$2.00 until 5:00 p.m. (Toronto time) on the date that is 24 months from the Closing Date (as defined herein).

The Units are being offered for sale to the public in the provinces of British Columbia, Alberta and Ontario through our agent, Leede Jones Gable Inc. (the “**Agent**”) on a commercially reasonable basis. The Offering Price has been determined by negotiation among the Company and the Agent.

The Offering is subject to a minimum subscription of 4,000,000 Units. 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*”.

	Price to Public (Maximum Offering)	Price to Public (Minimum Offering)	Agent’s Fee (Maximum Offering)⁽¹⁾	Agent’s Fee (Minimum Offering)⁽¹⁾	Net Proceeds to the Company (Maximum Offering)⁽²⁾⁽³⁾	Net Proceeds to the Company (Minimum Offering)⁽²⁾⁽³⁾
Per Unit	\$0.50	\$0.50	\$0.05	\$0.05	\$0.45	\$0.45
Total	\$2,500,000	\$2,000,000	\$250,000	\$200,000	\$2,250,000	\$1,800,000

(1) In consideration for the services rendered by the Agent in connection with the Offering, we have agreed to pay the Agent a cash commission on the closing date of the Offering equal to 10% of the gross proceeds from the Offering (the “**Agent’s Fee**”). In addition, we have agreed to issue to the Agent such number of agent’s options (the “**Agent’s Options**”) as is equal to 10% of the number of the Units sold pursuant to the Offering, including in respect of the Over-Allotment Option for additional Units. Each Agent’s Option entitles the holder to purchase a Common Share (an “**Agent’s Option Share**”) at a price of \$0.50 per Agent’s Option Share for a period of 24 months from the Closing Date. We have also agreed to pay the Agent a corporate finance fee of \$35,000 plus GST (the “**Corporate Finance Fee**”), of which \$17,500 plus GST has been paid in advance as a non-refundable deposit, along with a retainer of \$35,000 for the Agent’s out of pocket expenses which has been paid. The Agent’s Options are qualified for distribution by this Prospectus. See “*Plan of Distribution*”.

(2) After deducting the Agent’s Fee, but before deducting estimated expenses for the Offering of \$70,000 plus GST: \$17,500 of which consists of the unpaid portion of the Corporate Finance Fee to be paid by us from the proceeds of the Offering, \$15,000 of which consists of the application fee to the Exchange, \$10,000 of which consists of estimated Transfer Agent fees and filing fees, and \$19,500 consists of estimated professional fees.

(3) We have granted the Agent an option (the “**Over-Allotment Option**”), which expires within [●] days of the Closing Date, to purchase up to an additional number of Units equal to 15% of the number of Units sold pursuant to the Offering on the same terms as set out above to cover over-allotments, if any. The distribution of the Over-Allotment Option and the Units 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 Fee and net proceeds to us (before deducting expenses of the Offering) will

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be \$375,000, \$37,500 and \$2,587,500, respectively. A purchaser who acquires Units forming part of the Agent's over-allocation position acquires those Units under this Prospectus, regardless of whether the over-allocation position is ultimately filled through the exercise of the Over-Allotment Option or secondary market purchases.

Any investment in the Units is speculative due to various factors, including the nature of our 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 options granted by us to the Agent follows:

Agent's position	Maximum size or number of securities available <small>(1)(2)</small>	Exercise period or acquisition date	Exercise price or average acquisition price (\$)
Over-Allotment Option ⁽³⁾	750,000 Units	up to [●] days after the Closing Date	\$0.50
Agent's Option Shares	750,000 Agent's Option Shares ⁽⁴⁾	24 months after the Closing Date	\$0.50 per Agent's Option Share

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

(2) The Agent's Options, Over-Allotment Option and Over-Allotment Units are qualified for distribution under this Prospectus. See 'Plan of Distribution'.

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

(4) Assuming the maximum subscription with the Over-Allotment Option. Each Agent's Option entitles the holder thereof to purchase one Common Share at a price of \$0.50 per Agent's Option for a period of 24 months from the Closing Date.

This Prospectus is also being filed by us to qualify the distribution of 1,212,700 Common Shares issuable to the holders of a total of 1,212,700 previously issued Special Warrants, upon the automatic exercise of the Special Warrants giving each holder the right to acquire, without additional payment, one Common Share for each Special Warrant held by them. See "Plan of Distribution".

Each Special Warrant entitles the holder to acquire, without further payment, one Common Share of the Company as described below. The Special Warrants will automatically convert on the earlier of: (a) the first business day following the day on which a receipt for a final prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by us that are qualifying the distribution of the Common Shares to be issued upon exercise of the Special Warrants; and (b) the third anniversary of the date of issuance of the Special Warrants.

The Special Warrants were issued pursuant to subscription agreements between us and each of the subscribers as follows.

Number of Special Warrants	Price per Special Warrant	Net Cash Proceeds to the Company
1,212,700	\$0.50 ⁽¹⁾	\$550,850 ⁽²⁾

(1) Special Warrants carry anti-dilution provisions – see "Prior Sales – Anti-Dilutive Provisions"

(2) Please see "Use of Proceeds" for more information on the Special Warrant Private Placement.

The price of the Special Warrants was determined by us. There is no agent or underwriter involved in the distribution of the Special Warrants.

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An investment in the Units should be considered speculative due to the nature of the Company's business and its stage of development. There is no guarantee that the Company will be able to secure financing to meet its future needs on reasonable terms. Due to the nature of our business, an investment in any of our securities is speculative and involves a high degree of risk that should be considered by potential investors. For these reasons, the Offering is suitable only for those purchasers who are able to make long term investments and who are able to risk a loss of their entire investment. Potential purchasers should read this entire prospectus and consult their professional advisors before investing. See "Risk Factors" and "Forward Looking Statements".

As at the date of this Prospectus, we do not have any of our securities listed or quoted on the Toronto Stock Exchange, Aequitas NEO Exchange Inc., a US marketplace, or a market outside Canada and the United States of America (other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Market Group plc). We have applied to list our common shares on the Canadian Securities Exchange. Listing on the Exchange will be subject to us fulfilling all of the listing requirements of the Canadian Securities Exchange, including without limitation, the distribution of the common shares to a minimum number of public shareholders and us meeting certain financial and other requirements. See "Risk Factors". The listing of our Common Shares will be subject to us fulfilling all of the listing requirements of the Canadian Securities Exchange, which cannot be guaranteed.

The Agent, or registered sub-agents who assist the Agent in the distribution of the Units, conditionally offers these securities for sale on a commercially reasonable basis, subject to prior sale, if, as and when issued by us and accepted by the Agent in accordance with the terms of the Agency Agreement, and subject to the approval of certain legal matters by DuMoulin Black LLP, on the Company's behalf, and Salley Bowes Harwardt LC, on behalf of the Agent. See '*Plan of Distribution*' for further details concerning the Agency Agreement. Subscriptions for the Units 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.

In this Prospectus, references to "Yield Growth", the "Company", "we", "us" and "our" refer to The Yield Growth Corp. and/or, as applicable, one or more of its subsidiaries.

Investors should rely only on the information contained in this prospectus. The Company has not authorized anyone to provide investors with different information. The Company is not offering the Units in any jurisdiction in which the offer is not lawfully permitted. Investors should not assume that the information contained in this prospectus is accurate as of any date other than the date of this prospectus. Subject to the Company's obligations under applicable securities laws, the information contained in this prospectus is accurate only as of the date of this prospectus regardless of the time of delivery of this prospectus or of any sale of the Units.

Spiros Margaris, a director of the Company, resides outside of Canada. Spiros Margaris has appointed Owen Bird Law Corporation as agent for service of process. Purchasers are advised that it may not be possible for investors to enforce judgments obtained in Canada against any person or company that is incorporated, continued or otherwise organized under the laws of a foreign jurisdiction or resides outside of Canada, even if the person or company has appointed an agent for service of process.

AGENT

Leede Jones Gable Inc.
1140 Pender St W #1800, Vancouver, BC V6E 4G1

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GLOSSARY OF TERMS

The following is a glossary of certain terms used in this Prospectus. Terms and abbreviations used in our Financial Statements and also appearing in the documents attached as schedules to the Prospectus may be defined separately and the terms and abbreviations defined below may not be used therein, except where otherwise indicated. Words below importing the singular, where the context requires, include the plural and vice versa, and words importing any gender include all genders.

Agent	means Leede Jones Gable Inc.
Agency Agreement	means the Agency Agreement dated [●], 2018 between us and the Agent as further described under “ <i>Material Contracts</i> ”.
Agent’s Option	is defined on page 2 of this Prospectus.
Agent’s Units	is defined on page 2 of this Prospectus.
APIs	means application programming interface – a set of routines, protocols, and tools for building web-enabled and mobile-based apps.
app	means ‘application’ or a computer program designed to perform a specific function for the benefit of the user.
App Store	means the digital distribution platform for apps on iOS, developed and maintained by Apple.
Audit Committee	means a committee established by and among the Board for the purpose of overseeing our accounting and financial reporting processes and audits of our financial statements.
Auditors	means Saturna Group Chartered Professional Accountants LLP.
Ayurveda	means the traditional Hindu system of medicine, which is based on the idea of balance in bodily systems and uses diet, herbal treatment and yogic breathing.
BCBCA	means the <i>Business Corporations Act</i> , R.S.B.C. 2002, c. 57 including the regulations thereunder, as amended.
Board	means our board of directors.
Cannabis or cannabis	means a plant used to produce hemp fiber and as a psychotropic drug.
Cannacopia	means Cannacopia Therapeutics Inc.
CEO	means Chief Executive Officer.
CFO	means Chief Financial Officer.

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Closing Date	means the date on which the Offering is closed, such date to be determined by the Company and the Agent.
Common Share or Share	means a common share in the capital of The Yield Growth Corp.
CROP	means CROP Infrastructure Corp.
CROP Agreement	means the License and Distribution Agreement between Urban Juve and CROP dated June 11, 2018.
Financial Statements	means the financial statements attached to this Prospectus and comprised of: <ul style="list-style-type: none"> • our audited consolidated financial statements for the financial year ended November 30, 2017 and the period from incorporation to November 30, 2016 • our unaudited interim consolidated financial statements for the three month period ending February 28, 2018; and the six month period ending May 31, 2018
Fobisuite	means Fobisuite Technologies Inc.
Fobisuite Technology	means a multi-faceted parallel, USB serial interface that is a bilateral communicative hardware device and that contains receipt printer intercept technology which enables retailers to print a QR code on their receipts.
GP	means Glance Pay Inc., a wholly owned subsidiary of Glance Technologies Inc.
GP License	means the license agreement between the Company and GP dated May 29, 2017, as amended on May 31, 2017.
GP Platform	means Glance Pay's proprietary technology that includes an aggregate payment processor which allows merchants to accept, and customers to pay, using various types of payment options using a mobile device.
GP Technology	means the technology licensed by Yield Growth under the GP License in order to make, market and sell a mobile payment app designed for legal marijuana purchase and delivery, using the Glance Pay Platform as its base technology.
Green Loan	means a loan agreement entered into between the Company and Penny Green dated August 3, 2018.
GTI	means Glance Technologies Inc.
IFRS	means International Financial Reporting Standards as issued by the International Accounting Standards Board.

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Licensed Producer	means an organization that has been issued a license to produce or sell dried marijuana, fresh marijuana, cannabis oil or starting material to eligible persons by Health Canada under the <i>Access to Cannabis for Medical Purposes Regulations</i>
Listing	means the listing of our Common Shares on the Exchange.
Listing Date	means the date on which the Common Shares are listed for trading on the Exchange.
Loop Agreements	means two agreements: the Loop Sublicense Agreement and the Loop Manufacturing and Distribution agreement.
Loop Manufacturing and Distribution Agreement	means the manufacturing and distribution agreement dated February 9, 2018 between Urban Juve and Loop Insights.
Loop or Loop Insights	means Loop Insights Inc. (formerly “Cannabis Big Data Holdings Inc.”)
Loop Sublicense Agreement	means the sublicense agreement dated February 9, 2018 between Yield Growth and Loop Insights
Maximum Offering	means the sale to the public in the Selling Provinces through the Agent of a maximum of 5,000,000 Units at a price of \$0.50 per Unit for maximum gross proceeds of \$2,500,000. See “Plan of Distribution”.
MD&A	means the management’s discussion and analysis attached to this Prospectus as Schedule “D” and comprised of: (a) the years ended November 30, 2016 and November 30, 2017; and (b) the interim periods ending February 28, 2018 and May 31, 2018
Minimum Offering	means the sale to the public in the Selling Provinces through the Agent of a minimum of 4,000,000 Units at a price of \$0.50 per Unit for minimum gross proceeds of \$2,000,000. See “ <i>Plan of Distribution</i> ”.

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NEO	<p>means each of the following individuals:</p> <p>(a) each individual who, in respect of the Company, during any part of the most recently completed financial year, served as CEO, including an individual performing functions similar to a CEO;</p> <p>(b) each individual who, in respect of the Company, during any part of the most recently completed financial year, served as CFO, including an individual performing functions similar to a CFO;</p> <p>(c) in respect of the Company and its subsidiaries, the most highly compensated executive officer other than the individuals identified in paragraphs (a) and (b) at the end of the most recently completed financial year whose total compensation was more than \$150,000 for that financial year;</p> <p>(d) each individual who would be a named executive officer under paragraph (c) but for the fact that the individual was not an executive officer of the Company, and was not acting in a similar capacity, at the end of that financial year;</p>
NI 52-110	means National Instrument 52-110 <i>Audit Committees</i> .
NI 58-101	means National Instrument 58-101 <i>Disclosure of Corporate Governance Practices</i> .
Offering	means the offering for sale to the public in the Selling Provinces through the Agent of a maximum of 5,000,000 Units and a minimum of 4,000,000 Units at a price of \$0.50 per Unit. See " <i>Plan of Distribution</i> ".
Offering Price	means \$0.50 per Unit.
Options	means the stock options of the Company outstanding as of the date of this Prospectus and summarized in the table on pages 63-67 of this Prospectus.
Over-Allotment Option	is defined on the second page of this Prospectus.
Over-Allotment Units	means the Units for sale to the public upon exercise of the Over-Allotment Option.
Phase 1 Urban Juve Products	means certain of the Urban Juve Products, which will be released separately for our initial retail product launch in Canada, as listed on page 26 of this Prospectus
PIPA	means the <i>Personal Information Protection Act</i> , S.B.C. 2003, c. 63 including the regulations thereunder, as amended.
Prospectus	means this document.
Sativa	means a subspecies of the cannabis plant, <i>Cannabis sativa-sativa</i> , having a long stem and narrow leaves and grown for hemp fibre.
Second Unit	means, upon exercise of a Unit Warrant, one Common Share and a Second Warrant.

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Second Warrant	is defined on the first page of this Prospectus.
Selling Provinces	means British Columbia, Alberta and Ontario
Special Warrant	means a special warrant issued by us entitling the holder the right to acquire, without additional payment, one Common Share for each special warrant held, the issuance of which Common Shares are qualified for issuance under this Prospectus.
Special Warrant Private Placement	means the private placement closed by us for 1,212,700 Special Warrants at a price of \$0.50 per Special Warrant for total net proceeds of \$550,850. Each Special Warrant entitles the holder to acquire, without further payment, one Common Share as described below: The Special Warrants will automatically convert on the earlier of: (a) the first business day following the day on which a receipt for a final prospectus has been issued by a provincial securities commission; and (b) the third anniversary of the date of issuance of the Special Warrants.
Stock Option Plan	means the stock option plan adopted by the Board of Directors as described under “ <i>Option and other Rights to Purchase Securities</i> ”.
Subsidiary License Agreement	means the subsidiary licensing agreement dated December 3, 2017, between Yield Growth and Glance Pay.
THC	means a compound that is the physiologically active component in cannabis derived from hemp plant or produced synthetically
Thrive	means our wholly owned subsidiary Thrive Activations Inc.
Transfer Agent	means Computershare Investor Services Inc
Unit	is defined on the first page of this Prospectus.
Unit Share	is defined on the first page of this Prospectus.
Unit Warrant	is defined on the first page of this Prospectus. See also “ <i>Plan of Distribution</i> ”.
Urban Juve	means our wholly owned subsidiary, Urban Juve Provisions Inc.
Urban Juve App	means a mobile application that intends to allow users to purchase Urban Juve Products and access wellness information.
Urban Juve Canadian Rights Agreement	means the Asset Purchase and Distribution Agreement between Cannacopia and Urban Juve dated December 31, 2017.
Urban Juve Cosmetic Products	means certain of the Urban Juve Products the rights to which were acquired by Urban Juve in connection with the Urban Juve Cosmetic Products Sale.
Urban Juve Commercial Products	means certain of the Urban Juve Products the rights to which were acquired by Urban Juve in connection with the Urban Juve Canadian Rights Agreement and the Urban Juve International Rights Agreement

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Urban Juve International Rights Agreement	means the Asset Purchase and Distribution Agreement between Cannacopia and Indulgence Edibles Inc. (former legal name of Urban Juve) dated September 2, 2017.
Urban Juve Cosmetic Products Sale	means the Asset Purchase Agreement between Bhavna Solecki and Indulgence Edibles Inc. (former name of Urban Juve) dated October 10, 2017.
Urban Juve Therapeutic Products	means certain of the Urban Juve Products the rights to which were acquired by Urban Juve in connection with the Urban Juve Canadian Rights Agreement and the Urban Juve International Rights Agreement.
Urban Juve Products	means a line of over 40 wellness products, the rights to which were acquired by Urban Juve pursuant to the Cannacopia Agreements, all with the potential to be infused with cannabis properties, comprising the Urban Juve Therapeutic Products, the Urban Juve Cosmetic Products, the and the Urban Juve Commercial Products, as summarized on pages 25-27 of this Prospectus.
US	means the United States of America.
Warrants	means the Common Share purchase warrants of the Company outstanding as of the date of this Prospectus and summarized in the table on pages 56-57 of this Prospectus.
Warrant Share	is defined on the first page of this Prospectus.
Wellness App	means a streamlined payment platform that allows for merchants to accept payments and market and promote their products and services through promotions, digital coupons, geo-located offers and loyalty and incentive programs for the cannabis industry.
white-label	means a product or service produced by one company that other companies rebrand to make it appear as if they had made it.
“we”, “our”, “us”, “Yield Growth”, or “the Company”	means the consolidated entity of The Yield Growth Corp. and our wholly-owned subsidiaries, Urban Juve Provisions Inc. and Thrive Activations Inc., unless the context requires otherwise.

THE YIELD GROWTH CORP.**CURRENCY PRESENTATION**

In this Prospectus, unless otherwise indicated, all dollar amounts are expressed in Canadian dollars and references to “\$” and “dollars” are to Canadian dollars. All references to “US\$”, “USD” or “United States dollars” are to United States currency.

CAUTION REGARDING FORWARD LOOKING STATEMENTS

This prospectus contains "forward looking information" within the meaning of applicable Canadian securities legislation. Wherever possible, words such as "plans", "expects", or "does not expect", "budget", "scheduled", "estimates", "forecasts", "anticipate" or "does not anticipate", "believe", "intend" and similar expressions or statements that certain actions, events or results "may", "could", "would", "might" or "will" be taken, occur or be achieved, have been used to identify forward looking information.

Forward-looking information involves known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the Company to be materially different from any future results, performance or achievements expressed or implied by the forward-looking information. Although the Company has attempted to identify important factors that could cause actual actions, events or results to differ materially from those described in forward-looking statements, there may be other factors that cause actions, events or results not to be as anticipated, estimated or intended. There can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements.

Forward looking statements are based on the reasonable assumptions, estimates, analysis and opinions of management made in light of its experience and its perception of trends, current conditions and expected developments, as well as other factors that management believes to be relevant and reasonable in the circumstances at the date that such statements are made, but which may prove to be incorrect. Management believes that the assumptions and expectations reflected in such forward looking statements are reasonable. Assumptions have been made regarding, among other things:

- plans regarding our revenue, expenses and operations;
- plans regarding the effective marketing and sale of our Urban Juve Products;
- our ability to build and operate an e-commerce website that allows for the purchase of our Urban Juve Products;
- our anticipated cash needs and our need for additional financing;
- plans regarding the timeline for the initial retail release of the Urban Juve Products;
- our ability to pass all regulatory testing, with Health Canada or otherwise, to ensure the timely ability to sell and license our Urban Juve Products;
- our ability to protect, maintain and enforce intangible property rights;
- plans for and timing of expansion of solutions and products;
- future growth plans and the ability to meet our business objectives;
- the acceptance by customers and the marketplace of new products and solutions;
- ability to attract new customers and develop and maintain existing customers;
- our ability to license the Urban Juve Products internationally by jurisdictions;
- our ability to establish a brand presence in Canada in order to bolster our international licensing strategy;
- ability to attract and retain personnel;
- expectations with respect to advancement and adoption of new product lines and ingredients;
- competitive position and expectations regarding competition; and
- anticipated trends and challenges in our business and the markets in which we operate

Forward looking statements involve significant risks and uncertainties, should not be read as guarantees of future performance or results, and will not necessarily be accurate indications of whether or not such results will be achieved. A number of factors could cause actual results to differ materially from the results discussed in the forward looking statements, including risks related to: completion of the Exchange listing;

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fluctuations in the currency markets; changes in interest rates; disruption to the credit markets and delays in obtaining financing; inflationary pressures; changes in national and local government legislation, taxation, controls, regulations and political or economic developments in the United States and Canada, or other countries in which the Company may carry on business; business opportunities that may be presented to, or pursued by the Company; operating or technical difficulties in connection with business activities; the possibility of cost overruns or unanticipated expenses; employee relations; the risks of obtaining and renewing necessary licenses and permits; and the occurrence of natural disasters, hostilities, acts of war or terrorism; the Company may never pay any dividends. The factors identified above are not intended to represent a complete list of the factors that could affect the Company. Additional factors are noted under the heading "Risk Factors".

Should one or more of these risks or uncertainties materialize, or should assumptions underlying the forward-looking information prove incorrect, actual results, performance or achievement may vary materially from those expressed or implied by the forward-looking information contained in this Prospectus. These factors should be carefully considered and readers are cautioned not to place undue reliance on forward-looking information, which speaks only as of the date of this Prospectus. All subsequent forward-looking information attributable to the Company herein is expressly qualified in its entirety by the cautionary statements contained in or referred to herein. The Company does not undertake any obligation to release publicly any revisions to this forward-looking information to reflect events or circumstances that occur after the date of this Prospectus or to reflect the occurrence of unanticipated events, except as may be required under applicable securities laws.

Forward looking statements in this prospectus may include, but are not limited to, statements regarding:

- speculative nature of investment risk;
- liquidity and future financing risk;
- market risk for securities;
- increased costs of being a publicly traded company;
- no prospect of dividends;
- significant shareholding of our CEO and Glance Pay Inc.;
- history of operating losses;
- litigation risk with one of our licensees;
- going-concern risk;
- competition;
- limited operating history and no established financing sources;
- agricultural operations risk;
- success of quality control systems;
- domestic supply risk;
- reliance on third-party suppliers and manufacturers;
- product recalls;
- product liability;
- target market size;
- effectiveness and efficiency of advertising and promotional expenditures;
- maintaining and promoting our brand;
- changing consumer preferences;
- responses to technological developments;
- key personnel risk;
- fluctuations in foreign currency exchange rates;
- risks related to our prices;
- requirement to generate cash flow for financial obligations;
- uninsured or uninsurable risk;
- conflicts of interest risk;
- uncertainty caused by potential changes to legal regulations;
- travel risks;

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- potential changes in federal and provincial regulations;
- regulatory approval and permits;
- risks related to potential inability to protect intangible properties;
- risks related to potential intangible properties claims;
- global economy risk; and
- trends, risks and uncertainties.

Although the forward looking statements contained in this prospectus are based upon what management of the Company believes are reasonable assumptions, the Company cannot assure investors that actual results will be consistent with these forward looking statements. These forward looking statements are made as of the date of this prospectus and are expressly qualified in their entirety by this cautionary statement. Subject to applicable securities laws, neither the Company nor the Agent assume any obligation to update or revise them to reflect new events or circumstances.

MARKET AND INDUSTRY DATA

This Prospectus includes market and industry data that has been obtained from third party sources including publications from various industries, and where appropriate, certain numbers, including dollar amounts, have been rounded out by us to avoid lengthy numbers. We believe that this industry data is accurate and that its estimates and assumptions are reasonable; however, there are no assurances as to the accuracy or completeness of this data. Third party sources generally state that the information contained therein has been obtained from sources believed to be reliable; however, there are no assurances as to the accuracy or completeness of included information. Although the data is believed to be reliable, we have not independently verified any of the data from third party sources referred to in this Prospectus or ascertained the underlying economic assumptions relied upon by such sources.

MARKETING MATERIALS

Any “template version” of any “marketing materials” (each as defined in NI 41-101) that are prepared in connection with the Offering are not part of this Prospectus to the extent that the contents of the template version of the marketing materials have been modified or superseded by a statement contained in this Prospectus. Subject to the foregoing qualification, any template version of any marketing materials that has been, or will be, filed on SEDAR before the termination of the distribution of the Units under the Offering (including any amendments to, or an amended version of, any template version of any marketing materials) is deemed to be incorporated by reference into this Prospectus.

ELIGIBILITY FOR INVESTMENT

The Common Shares acquired pursuant to the Offering will be, at that time, qualified investments under the *Income Tax Act* (Canada) for a trust governed by a registered retirement savings plan (“RRSP”), deferred profit sharing plan, registered retirement income fund (“RRIF”), registered education savings plan (“RESP”), registered disability savings plan (“RDSP”), and a tax-free savings account (“TFSA”).

SUMMARY OF PROSPECTUS**GENERAL**

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

BUSINESS OVERVIEW

We develop Cannabis and wellness-related assets which includes acquisition, development, marketing and sales of wellness products and technology solutions. We develop, sell and license wellness products through Urban Juve, our wholly owned subsidiary. We also develop technology assets and provide Executive Services to business and our licensee partners through Thrive Activations Inc., another wholly owned subsidiary.

Wellness Products

We have acquired rights to and continue to develop all of our wellness products through our wholly owned subsidiary, Urban Juve. We have acquired and developed body care and therapeutic products primarily using plant-based ingredients and inspired by the ancient medical science of Ayurveda. Our products contain mainly organic and natural ingredients and minimal preservatives. All of our products contain legal Cannabis sativa and hemp root oil. Many are derived from unique proprietary processes of blending essential oils and other plant-based ingredients which are proven effective at treating a wide range of health ailments – as researched, applied and documented through Ayurveda and many other forms of health and wellness practice. Through our (next stage) CBD and THC infused line of these same products, consumers will have access to additional benefits such as pain relief and relaxation.

In addition to acquiring wellness formulas for body care, facial care and therapeutic products, we have also developed products through our in-house research and development team. We are applying for patent protection for some of our products for which our management believes we have unique ingredients or other potentially patentable features. To date we have filed 11 patent applications in the United States. We intend to continue to develop and acquire more proprietary formulas for wellness products. Many of our products are created with hemp oil and are designed to be blended with cannabis. At this stage, we have not yet conducted any research testing cannabis with our existing formulas but we intend to enter into joint ventures with licensed cannabis producers or license our products to licensed cannabis producers so that our products may be legally blended, tested, registered and sold with cannabis.

We intend to license our formulas by territory to companies in the cannabis and wellness businesses internationally, which we can do in conjunction with a license to our Urban Juve brand, or under a second tiered label or as a white label. To date we have entered into: (a) a non-exclusive white label agreement to manufacture and/or distribute at wholesale prices certain our Urban Juve Products in North America; and (b) an exclusive license agreement to license certain of our Urban Juve Products in Italy. These licenses allow for the licensees to license our formulas, to add cannabis to the formulas, and includes the right to sub-license those rights, but those rights may only be used in accordance with all applicable rules and regulations regarding cannabis.

Technology Assets

We are currently building a robust Sales and Marketing platform which we will leverage to market and sell our Urban Juve Products. This all-encompassing ecosystem will include an e-commerce component as well as an on and offline toolkit to support retail and (potential) licensee partners. Plans see our e-commerce platform ready in support of a soft launch of certain of the Urban Juve Products in Fall/Winter 2018, with an intended full rollout of the e-commerce platform and retail store sales in February 2019.

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We intend to acquire or license technologies that enable and enhance the promotion of goods and services relevant to the industry and our business partners.

Executive Services

We have assembled an executive team with experience in product development, technology development, business development, regulatory compliance, branding, marketing, strategy, data and analytics. Through our wholly owned subsidiary, Thrive Activations Inc., we intend to offer a full suite of business incubation services to companies and our Urban Juve licensees.

Market

We will be participating at the intersection of separate channel markets: (a) wellness product distribution and licensing, and retail sale markets; (b) technology license market; and (c) professional services market.

THE OFFERING

Issuer: The Yield Growth Corp.

Offering: Up to 5,000,000 Units, assuming completion of the Maximum Offering.

Offering Price: \$0.50 per Unit.

Amount: Up to \$2,500,000

Over-Allotment Option: The Company has granted to the Agent the Over-Allotment Option exercisable at the Agent's sole discretion, in whole or in part, to purchase up to an additional 750,000 Units (representing 15% of the Units sold pursuant to the Maximum Offering) at the Offering Price to cover over-allotments, if any, and for market stabilization purposes. The Over Allotment Option is exercisable until the date which is ♦ days following the Closing Date. The Over-Allotment Option and the Units issued pursuant to the exercise of the Over-Allotment Option are qualified for distribution under this prospectus. See "Plan of Distribution".

Special Warrants: This Prospectus also qualifies the distribution in British Columbia of 1,212,700 Common Shares issuable to the holders of a total of 1,212,700 previously issued Special Warrants, upon the automatic exercise of the Special Warrants giving each holder thereof the right to acquire, without additional payment, one Common Share for each Special Warrant held by them.

The Special Warrants will automatically convert on the earlier of: (a) the first business day following the day on which a receipt for a final prospectus has been issued by a provincial securities commission; and (b) the third anniversary of the date of issuance of the Special Warrants.

Each Special Warrant was acquired by the holder for \$0.50 per Special Warrant for net cash proceeds of \$550,850, and there will be no proceeds to us from the exercise of the Special Warrants.

Common Shares Outstanding: Upon completion of the Offering, an aggregate of 89,794,234 Common Shares will be issued and outstanding, assuming completion of the Maximum Offering and assuming the Over Allotment Option is exercised in full.

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Use of Proceeds	<p>If we complete the Minimum Offering we intend to use the net proceeds towards product and brand marketing as well as contract manufacturing for our Urban Juve Products, research and innovation, general administration and working capital for operational cash flow.</p> <p>If we complete the Maximum Offering we intend to use the net proceeds as intended under the Minimum Offering, with an augmented marketing budget that will include attendance at trade events, enhanced social media, digital and online advertising, influencer and community programs and further public and investor relations activities.</p>
Risk Factors	<p>An investment in Units 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 Units.</p> <p>Our activities are subject to risks normally encountered in a newly established business, including but not limited to: negative cash flow; competition; lack of adequate capital; liquidity concerns and future financing requirements to sustain operations; maintaining and promoting our brand and products; competition risk; key personnel risks; inability to protect technology and intellectual property; intellectual property claims against us; ability to respond to technological developments; litigation risk; management of growth; adaptation or expansion of existing technology infrastructure to accommodate customer needs; development and maintenance of our infrastructure; potential undetected errors in our software; law and regulations relating to our business; control of a majority of the Common Shares by insiders of the Company; dilution; no history of operations and revenues, and no history of earnings or dividends; economic changes; uninsured risks; no public market for the Common Shares; and volatility in share prices.</p> <p>There is currently no public market for the Units and there can be no assurance that an active market for the Units will develop or be sustained after the Offering. The value of the Units 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 “<i>Risk Factors</i>”.</p>
SUMMARY OF FINANCIAL INFORMATION	
<p>The tables below summarize selected financial data for the periods indicated and should be read in conjunction with the Financial Statements and related notes thereto, and with the “<i>Management Discussion and Analysis</i>” included in this Prospectus. All financial statements of the Company are prepared in accordance with IFRS.</p> <p>The information provided in this section is qualified in its entirety by the Financial Statements included under the heading entitled “<i>Financial Statement Disclosure</i>” in this Prospectus. Reference should be made to those Financial Statements.</p> <p>Unaudited interim condensed financial statements for the six months ended May 31, 2018 and audited consolidated financial statements of the Company for the years ended November 30, 2017 and 2016 are summarized as follows:</p>	

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Summary Components of Statement of Financial Position	May 31, 2018 (unaudited) (\$)	November 30, 2017 (audited) (\$)	November 30, 2016 (audited) (\$)
Current assets	2,331,290	2,777,360	0
Total assets	4,779,091	2,782,713	0
Current liabilities	2,256,022	70,986	463
Total liabilities	2,256,022	70,986	463
Working capital (deficit)	75,628	2,706,374	(463)
Accumulated deficit	(4,682,166)	(1,230,149)	(463)

BUSINESS OBJECTIVES

Our short-term business objectives are to: (i) raise capital to develop our business by completing the Offering; (ii) develop the Urban Juve Wellness brand through retail launch in Canada; and (iii) enter into additional licensing agreements for the Urban Juve Products with partners by territory.

CORPORATE STRUCTURE

Name, Address and Incorporation

We were incorporated under the *BCBCA* on November 28, 2014 under the name 1020439 B.C. Ltd. We changed our name on May 15, 2017 to “Cannapay Financial Inc.” and then to “The Yield Growth Corp.” on April 3, 2018. Our head office and our registered office is located at #200 – 1238 Homer Street, Vancouver, BC V6B 2Y5. We have two wholly owned subsidiaries: Thrive Activations Inc. and Urban Juve Provisions Inc.

Glance Pay Inc., a subsidiary of Glance Technologies Inc. (CSE: GET), currently owns 20,900,000 shares of Yield Growth, or 25% of our issued and outstanding Common Shares.

Thrive Activations Inc., our wholly-owned subsidiary, was incorporated under the *BCBCA* on June 29, 2017 under incorporation number BC1125083 as Superdope Solutions Inc. We changed its name to “Thrive Activations Inc.” on May 15, 2018. Thrive’s head office and registered and records office is located at 200 – 1238 Homer Street, Vancouver, BC V6B 2Y5. Penny Green is the sole director and officer of Thrive.

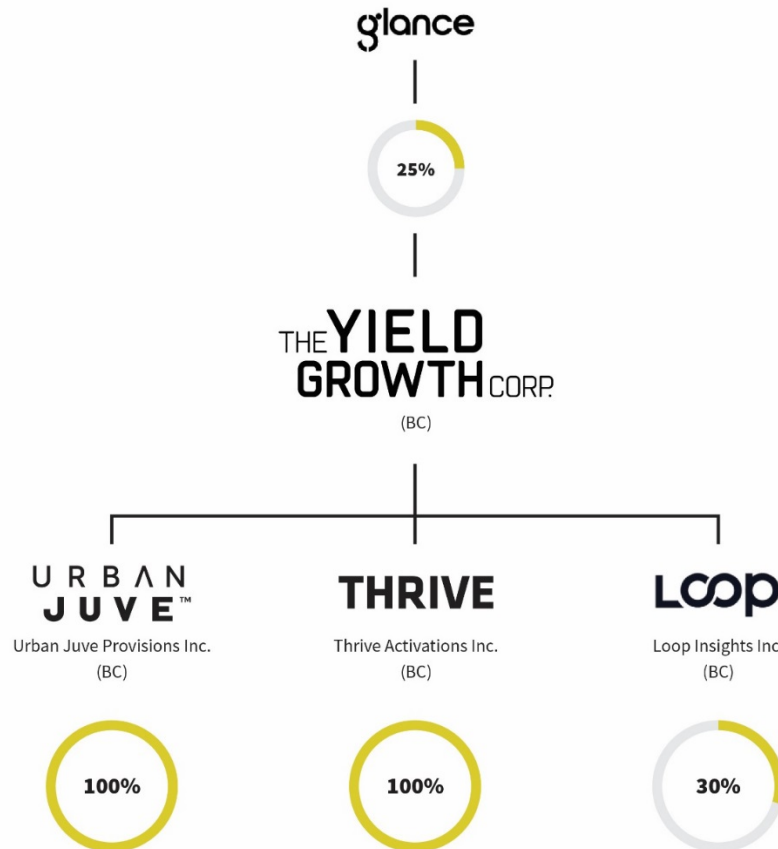
Urban Juve Provisions Inc., our wholly-owned subsidiary, was incorporated under the *BCBCA* on June 20, 2017 under incorporation number B.C. 1123691 as “Indulgence Edibles Inc.”, and subsequently changed its name on November 23, 2017 to “Urban Juve Wellness Inc.”, and then to Urban Juve Provisions Inc. on July 18, 2018. Urban Juve’s head office and registered and records office is located at 200 – 1238 Homer Street, Vancouver, BC V6B 2Y5. Penny Green is the sole director and officer of Urban Juve.

On February 9, 2018, the Company acquired 15,200,000 common shares in Loop Insights, of which 4,000,000 common shares of Loop were paid to GP, pursuant to the Loop Agreements. For more information, please see “*Material Contracts*”. We understand that our current ownership interest in Loop Insights is approximately 29.9% of its issued and outstanding common shares.

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Intercorporate Relations

The Company owns 100% of the issued and outstanding common shares of Urban Juve and Thrive, and approximately 30% of the issued and outstanding common shares of Loop Insights, as illustrated in the following chart:



DESCRIPTION OF THE BUSINESS

General

We acquire, build and sell wellness products and technology assets and provide services designed to enhance and enable the marketing and sale of cannabis and wellness products. We sell our wellness assets to consumers. We leverage our technology assets to market and sell our wellness products to consumers. We sell licenses of our wellness and technology assets to businesses in the cannabis and wellness industries. We have an in-house team who can provide marketing, technology, business development and other services to businesses who have licensed our products or technology or are otherwise strategically aligned or affiliated with us.

We develop, brand and market assets in one territory, and then sell the rights to such assets to companies in other territories – providing systems, processes, framework and support to our partners as required by the details of our agreements.

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Our key revenue drivers are:

- **Wellness Assets:** Our wholly-owned subsidiary, Urban Juve, which is focused on the research and development and launch of Ayurveda inspired topical cosmetic and therapeutic products, which we plan to license and distribute to partners by territory. Building the brand and initial retail launch in Canada of our Wellness products is our primary business focus at this time.
- **Technology Assets:** A robust (online) technology platform supporting the marketing and sale of our Urban Juve Products, and our right to use and sublicense the GP Technology for the cannabis industry.
- **Executive and Technical Services:** Supporting business growth services for our customers, leveraging our team of experienced professionals. The depth and breadth of the services provided can vary depending on our customer needs, but will include customizing or enhancing our licensed technology to create a more attractive product or service offering for our licensees, helping licensees to identify target markets, or establishing and executing their brand and marketing strategy. We plan to build a support menu of services for our customers and partners to access in order to help scale up their business, as underpinned by the technology and products we have already licensed to them.

Research and Development

We purchased the rights to formulas with the potential for cannabis infusion in order to offer therapeutic benefits to our customers. These products form the core of our research and development efforts, and we have retained the original owner of these products to build out our product line. The products are created using the principles of Ayurvedic medicine. We plan to continue to make strategic additions to our research and development team. Our vision is to become a global brand focused on research and development in order to generate a diverse product offering and advanced biopharmaceutical intellectual property.

Licensing Strategy

We have created a licensing strategy within the vertical of the legal cannabis industry. The license fees to date have been payable in stock or by a combination of cash and stock, thereby giving us equity participation in the licensee while still allowing us to book licensing and other fees as revenues, since the licensee entity is not controlled by us according to IFRS.

Licensing is a business agreement involving two companies: one gives the other special permissions, such as using patents or copyrights, in exchange for payment. An international business licensing agreement involves two firms from different countries, with the licensee receiving the rights or resources to manufacture, distribute and/or sell in the foreign country. Rights or resources may include patents, copyrights, technology, managerial skills, or other factors necessary to manufacture, distribute and/or sell the goods.

Licensing is generally viewed as a supplement to exporting or manufacturing rather than the only means of entry into foreign markets. Here are six benefits to licensing:

- Limited impact on our management and employee resources
- Requires a low-commitment to international expansion
- Access markets that are closed to imports
- Avoid taxes that might otherwise be levied on a product if exported
- Governments in the foreign market might prefer licensing arrangements for local companies
- Protect intellectual property against cancellation or non-use

Our first such licensee, in a transaction that closed on February 9, 2018, is Loop Insights Inc., which provided us with \$2,000,000 in common shares of Loop, at a deemed price of \$0.25 per share. Loop Insights Inc. was incorporated on January 2, 2018 under the name “Cannabis Big Data Holdings Inc.” Penny Green, our President and CEO, was appointed as a director of Loop on January 4, 2018. The principals of Loop Insights intended to incorporate Loop in order for it to license technology from Fobisuite Technologies Inc.,

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an arm's length company from the Yield Growth Corp., and for Loop to sublicense technology from the Company that the Company had acquired from GP under the GP License. Loop has demanded delivery of the technology under the GP License and to date the technology has not been delivered from GP. We are currently negotiating the possible termination of this license.

Loop also entered into a manufacturing and distribution agreement to become the non-exclusive North American distributor for certain products from Urban Juve. More information on our transactions with Loop can be found below under "*Description of the Business - Urban Juve Distribution Grant to Loop Insights*", "*Description of the Business – Sublicense to Loop Insights*", and "*Material Contracts*".

On September 25, 2018, Loop alleged breach of the Loop Sublicense Agreement. Please see "*Risk Factors - Litigation Risk*" on page 89 of this Prospectus.

Our second licensee, in a transaction that closed on June 11, 2018, is CROP Infrastructure Corp., which provided us with \$1,000,000 of common share units of CROP. The shares acquired by us under the agreement will be subject to a contractual restriction on resale which will release the stock over a period of three years.

For more information on the terms of the Loop Agreements and CROP Agreement please see "*Material Contracts*".

Our Products and Services – Wellness Products

Urban Juve

We have acquired the rights to and developed the Urban Juve Products through our wholly owned subsidiary, Urban Juve Provisions Inc. We have acquired and developed body care and therapeutic products primarily using plant-based ingredients and inspiration from the ancient medical science of Ayurveda. Our products contain mainly organic and natural ingredients and minimal preservatives. Many are derived from unique proprietary processes of blending essential oils and other plant-based ingredients which are proven to be effective at treating a wide range of health ailments – as researched, applied and documented through Ayurveda and many other forms of health and wellness practice.

Our first line of products will contain Cannabis sativa and may also contain hemp root oil, which are not psychoactive substances. Hemp root is regulated under the Industrial Hemp Regulations which is enabled through the Controlled Drugs and Substances Act (please see "Government Regulation - Controlled Drugs and Substances Act and Industrial Hemp Regulations" for further information). We are actively monitoring the regulatory regime in Canada and will only begin to test and infuse our products with Cannabis once it is legal to do so, and with companies that are appropriately licensed for that purpose. At such time, and through our (next stage) Cannabis infused line of products, consumers will have the ability to benefit from the additional and similarly documented impacts of cannabis ingredients such as CBD and THC. Naturally occurring cannabinoids found in hemp such as CBD and other non-psychoactive cannabinoids and terpenes are phytochemicals widely studied to be therapeutic for their anti-inflammatory and anti-oxidant properties.¹

In addition to acquiring wellness formulas for body care, facial care and therapeutic products, we have also developed products through our in-house research and development team. We are applying for patent protection for some of our products which we believe have unique ingredients or other potentially patentable features. To date we have filed 11 provisional patent applications in the United States. We intend to continue to develop and acquire more proprietary formulas for wellness products. All of our products are created with hemp oil and can be blended with cannabis. At this stage we have not yet conducted research testing our existing formulas with cannabis, but we intend to enter into joint ventures with licensed cannabis

¹ Robert, Zurier "Cannabinoids, inflammation, and fibrosis" (2016) 30:11 The FASEB journal 3682-3689; Fitzcharles, MA. & W Hauser "Cannabinoids in the Management of Musculoskeletal or Rheumatic Diseases" (2016) 18: 76 Current Rheumatology Reports; Robert, Grundy "The therapeutic potential of the cannabinoids in neuroprotection" (2005) 11:10 Expert opinion on Investigational Drugs at 1365 – 1374; P, Mukhopadhyay, Rajesh M et al

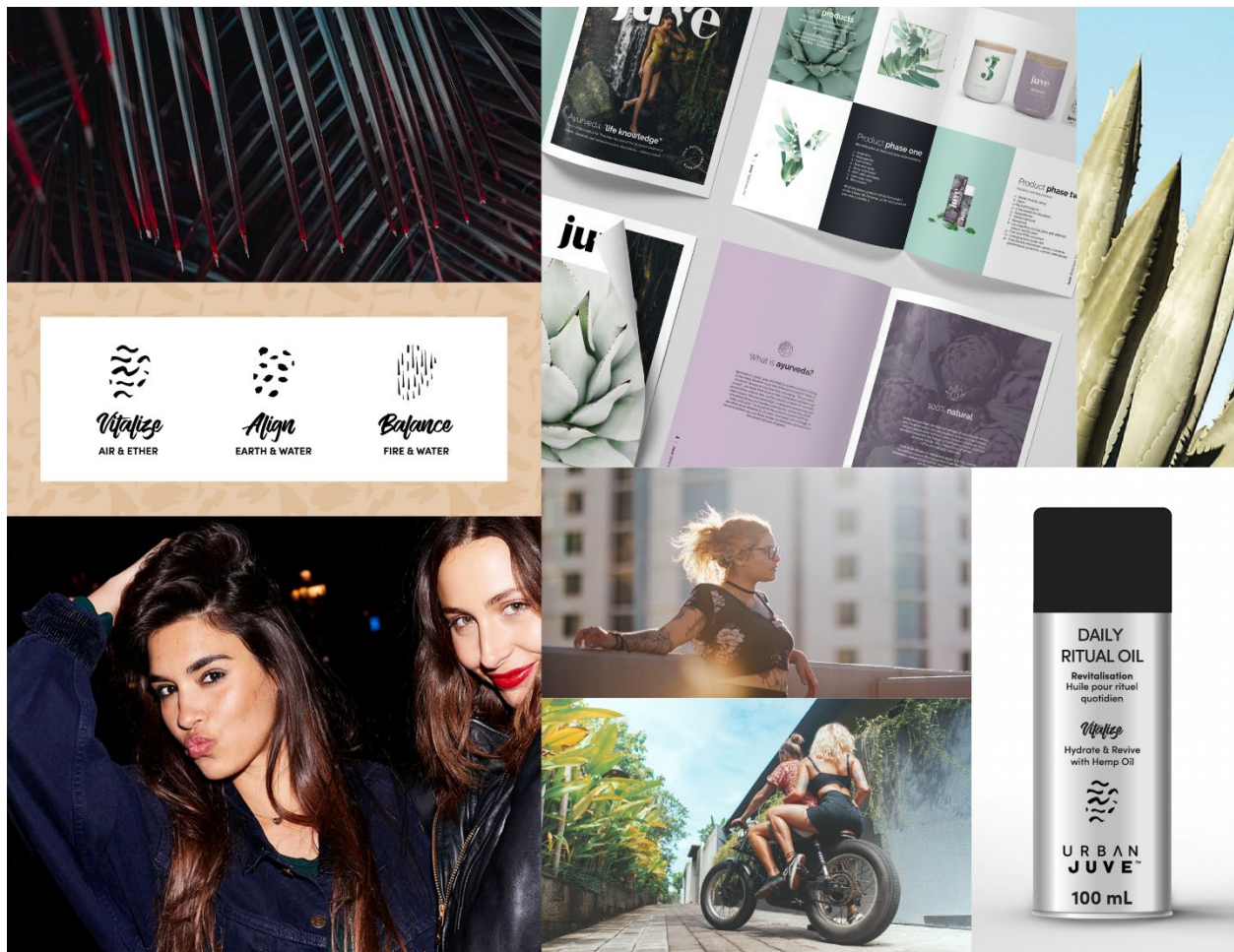
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producers or license our products to licensed cannabis producers so that our products may be legally blended, tested, registered and sold with cannabis.

Athletes are looking for alternatives to conventional pain relief solutions. Urban Juve Products, infused with Cannabis sativa and hemp root oil, aim to treat sprains, strains, bruises and other sports-related injuries, as well as providing temporary relief for arthritis sufferers, chronic pain from old injuries and rheumatism. Current evidence suggests cannabinoids have the capability to disrupt the series of chemical reactions that follow a concussion and lead to brain-cell death, CBD being one of the 113+ cannabinoids found in Cannabis².

Our Urban Juve brand is being developed in Canada. While cannabis-infused products are not unique – Colorado and other US states as examples – our brand strategy will focus on community building, Ayurveda inspiration and high quality, organic ingredients.

Sample Urban Juve brand visuals include:



² "Can a Pill Replace Pot for Treating Concussions?" The Atlantic, December 23, 2016

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Revenue Model

We intend to create revenue through Urban Juve in several ways, including:

- by selling Urban Juve Products and other associated content in Canada to consumers under the Urban Juve brand. We currently have a commitment from Loop Insights for a pre-order of \$200,000 worth of Urban Juve Products (please see more details on the Loop Manufacturing and Distribution Agreement under “*Material Contracts*”). This revenue driver will enable us to build brand equity prior to licensing by territory;
- by licensing and selling the distribution rights to, by territory, the Urban Juve Products, either with Urban Juve branding, as a unique second-tiered label or as a white-label solution. We have already earned \$1,800,000 in common shares of Loop Insights and \$1,000,000 in common share units of CROP from the grant of licensing and distribution rights (please see the full terms of the CROP Agreement and the Loop Manufacturing and Distribution Agreement under “*Material Contracts*”). Aligning our incentives with and licensing to other businesses can offload some of the business development responsibility and leverage our partners to grow our bottom line;
- by entering into joint ventures with companies with licensed manufacturing facilities in other jurisdictions.

Urban Juve Distribution Grant to Loop Insights

Pursuant to the Loop Agreements, Urban Juve granted to Loop Insights the non-exclusive right to manufacture and distribute certain of the Urban Juve Products (some from the Phase 1 Urban Juve Products, and some still in development) in North America for \$1,800,000 paid in common shares of Loop. These common shares were registered to Yield Growth, which is the 100% owner of Urban Juve. The Loop Distribution Agreement includes a \$200,000 advance order for Urban Juve Products, at wholesale prices, payable by Loop Insights in cash to Urban Juve upon delivery of such products by Urban Juve (the “**Initial Order**”).

On September 25, 2018, Loop placed the Initial Order for soap, bath bombs and face masks. Urban Juve is in the process of ascertaining manufacturing time for the products requested by Loop.

For more information on the terms of the Loop Manufacturing and Distribution Agreement please see “*Material Contracts*”.

Licensing and Distribution Grant to CROP

Pursuant to the CROP agreement, on June 11, 2018, Urban Juve granted to CROP the exclusive right to distribute certain of the Urban Juve Products in Italy for an initial fee of \$1,000,000 paid in units of CROP. For more information on the terms of the CROP Agreement please see “*Material Contracts*”.

The Urban Juve Products

We have acquired rights to the Urban Juve Products under the Cannacopia Agreements. Please see “*Intangible Properties*” for a more detailed description of the Cannacopia Agreements. The entire Urban Juve product line – more than 40 products in total – will be introduced to the market in four phases.

The first product release is intended to include 12 Ayurveda-inspired holistic skin care products, described below. In addition to the top ingredients listed below, all of the Urban Juve Products contain Cannabis sativa and hemp root oil.

Phase 1 Products x12

Product Type	Top Ingredients	Classification	Health Canada Registered	Patent Application Submitted
VITALIZE DAILY RITUAL OIL	Avocado, hemp oil, rose & clove oil	Cosmetic	Y	N
BALANCE DAILY RITUAL OIL	Safflower oil, coconut oil, Jasmine & sandalwood	Cosmetic	Y	N
ALIGN DAILY RITUAL OIL	Olive oil, bergamot, basil oil	Cosmetic	Y	N
VITALIZE MOISTURIZER	Pomegranate, chamomile flower water, copiaba	Cosmetic	Y	N
BALANCE MOISTURIZER	Apricot oil, rose water, juniper berry	Cosmetic	Y	N
ALIGN MOISTURIZER	Frankincense, basil oil	Cosmetic	Y	N
VITALIZE FACE MIST	Rosewater, sweet orange, black pepper	Cosmetic	Y	N
BALANCE FACE MIST	Green tea extract, witch hazel, cardamom	Cosmetic	Y	N
ALIGN FACE MIST	Peppermint hydrosol, aloe vera juice, cucumber skin powder	Cosmetic	Y	N
ANTI-AGING SERUM	Hyaluronic acid, lucidal, frankincense	Cosmetic	Y	N
DEODORANT	Shea butter, cacao butter, deodorizing essential oil blend	Cosmetic	Y	N
LIP BALM	Hemp root, coconut, peppermint and chocolate flavours	Cosmetic	Y	N

The above listed products are the “Phase 1 Urban Juve Products”.

Phase 2 Products x10

Product Type	Top Ingredients	Classification	Health Canada Registered	Patent Application Submitted
VITALIZE BATH SALTS	Himalayan pink salt, goat milk & sunflower botanical	Cosmetic	Y	N
BALANCE BATH SALTS	Himalayan pink salt, rosemary oil & chrysanthemum botanical extract	Cosmetic	Y	N
ALIGN BATH SALTS	Himalayan pink salt, sandalwood oil & honeysuckle botanical extract	Cosmetic	Y	N
VITALIZE FACE MASK	Bentonite clay, moringa, cabbage rose powder	Cosmetic	Y	N
BALANCE FACE MASK	Bentonite clay, gotukola, watermelon powder	Cosmetic	Y	N
ALIGN FACE MASK	Bentonite, ashwagandha, burdock root powder, neem	Cosmetic	Y	N
LIP GLOSS	Camelia, hemp root oil, sparkle rose mica	Cosmetic	Y	N
FACIAL CLEANSER	Witch hazel, sulphated castor oil, proprietary essential oil mix	Cosmetic	N	N
FACE OIL: DRY SKIN	Saffron, kumkumadi, hemp root oil with proprietary essential oil mix	Cosmetic	N	N
FACE OIL: OILY SKIN	Saffron, kumkumadi, hemp root oil with proprietary essential oil mix	Cosmetic	N	N

Phase 3 Products x7

RELAXATION TEA	Chamomile, mint, lemon balm	Food	N	N
WINTER SPICE TEA	Ginger, orange peel, black pepper	Food	N	N
SUNSCREEN	Raspberry oil, hemp root oil, zinc oxide	Natural Health Product	N	N
SPORTS SPRAY	Magnesium, winter green, eucalyptus	Natural Health Product	N	N
SENSUAL OIL	Ayurvedic oil	Cosmetic	N	N
PAIN BALM	Organic coconut, hemp root oil and essential oils	Natural Health Product	N	N
TOPICAL ANALGESIC	Hemp root oil and essential oils	Natural Health Product	N	N

Phase 4 Products x16

Anticipated Product Type/Benefits	Top Ingredients	Classification	Health Canada Registered	Patent Application Submitted
HEMP ROOT EXTRACT, METHOD OF MANUFACTURE, METHOD OF USE	TBA	TBA	Y	Y
TOPICAL FORMULATIONS (FOUR PATENTS): TREATMENT OF INFLAMMATION, CHRONIC PAIN, AND PAIN MANAGEMENT	TBA	TBA	Y	Y
FEMALE SEXUAL LUBRICANT	TBA	TBA	Y	Y
TREATMENT FORMULATIONS (FOUR PATENTS): DYSMENORRHEA, BACTERIOSIS, MOODINESS, AND INSOMNIA	TBA	TBA	Y	Y
SUPPOSITORY FORMULATIONS (FOUR PATENTS)	TBA	TBA	Y	Y
SKIN MOISTURIZERS	TBA	TBA	Y	Y
13 CAPSULES	TBA	TBA	N	N
INSOMNIA TEA	Ashwaganda, chamomile, hops, lavender		N	N
ANXIETY TEA	Ashwaganda, chamomile, lemon balm, passionflower		N	N
ANTIDEPRESSANT TEA	Hibiscus, St Johns wart, passion flower		N	N
URBAN JUVE VITALIZE TEA	Chamomile, fennel, hibiscus		N	N
URBAN JUVE BALANCE TEA	Calendula, catnip, chamomile		N	N
URBAN JUVE ALIGN TEA	Black cohosh, calendula, chaste berries		N	N
VITALIZE SOAP BAR	Coconut & sunflower oil, moringa, ginger & bramhi	Cosmetic	Y	N
BALANCE SOAP BAR	Coconut & sunflower oil, ashwagandha, sea buckthorn	Cosmetic	Y	N
ALIGN SOAP BAR	Coconut & sunflower oil, neem, turmeric & licorice	Cosmetic	Y	N

All of the products described on pages 25-27 are the “Urban Juve Products”.

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Stage of Product Development

We are currently in the process of stability testing for our various formulations and have begun production. Packaging and labelling designs are now complete for our Phase 1 Urban Juve Products. There is an anticipated 8-week lead time for ingredient acquisition and transfer to production and an additional 4-to-6 week time frame for silk screen printing on packaging and packaging fills. Concurrently, we are building Urban Juve’s e-commerce platform to facilitate direct sales to consumers. We intend to commence online sales of the Phase 1 Urban Juve Products in Fall/Winter 2018.

Stability Testing

An expiration date for cosmetics is not required for legal sale in Canada. However, from a business and quality point of view, we wanted to include an expiration date of at least one year on our products, so we undertook stability testing. We conducted stability testing to ensure they meet certain physical, chemical and microbiological quality standards as well as functionality and aesthetics when stored under appropriate conditions. A stability test of 30 or 60 days is required to include a one year expiry date on our products. A stability test of 90 days is required to include a two year expiry date on our products.

All of the Phase 1 Urban Juve Products have completed 60-day stability testing. Certain Urban Juve Products to be rolled out in phase 2 (bath salts, lip gloss), phase 3 (sensual lube, sports spray) and phase 4 (analgesic gel, pain balm) have begun 90-day stability testing, which we anticipate will be complete before the end of 2018.

Phase 1 Urban Juve Product Release Schedule

We intend for products to be available on the e-commerce site in fall/winter 2018 as a soft launch, and we intend to release one product per month beginning in October 2018. We intend for our full launch into retail via a contract sales team focusing on British Columbia beginning in January 2019:

Phase 1 Urban Juve Product	Anticipated Soft Launch via e-Commerce Sales	Anticipated Market Launch Date
Lip balm	Fall/Winter 2018	January 2019
Anti-aging serum		
<i>Vitalize</i> Daily Ritual Oil		
<i>Balance</i> Daily Ritual Oil		
<i>Align</i> Daily Ritual Oil		
Deodorant		
<i>Vitalize</i> Moisturizer		
<i>Balance</i> Moisturizer		
<i>Align</i> Moisturizer		
<i>Vitalize</i> Facial Mist		
<i>Balance</i> Facial Mist		
<i>Align</i> Facial Mist		

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Additional Products to be Developed

In addition to the Urban Juve Products, we are currently developing the following additional cosmetic products to add to the Urban Juve line:

- Body Wash
- Beard Oil
- Sensitive Facial Moisturizer
- Antihistamine
- Facial Exfoliant
- Foot Soak
- Hand Sanitizer
- Charcoal Tooth Paste
- Pain Patch
- Shampoo
- Chest Balm
- Conditioner

Product Registration with Health Canada

The process for registering Urban Juve Products as cosmetics with Health Canada includes:

- Reviewing formulation components against hot list for prohibited and restricted ingredients
- Reviewing product description and general intent for suitability according to cosmetic product regulations and natural health products regulations
- Reviewing arithmetic composition of formulations
- Determining and/or confirming the correct International Nomenclature of Cosmetic Ingredients (“**INCI**”) name for all ingredients
- Preparing draft document of proposed label content for each product
- Preparing and submitting Cosmetic Notification Form (“**CNF**”) for each product
- Revising each CNF with new product information and changes in formulations

To date, the Phase 1 Urban Juve Products and other selected Urban Juve Products have been registered with the Cosmetics Directorate at Health Canada. 26 products have been registered, as follows:

- November 2017: Face spray/toner (3 types), body ritual oil (3 types), daily moisturizer (3 types), anti-aging serum (1 type)
- February 2018: Bath bomb (3 types), soap bars (3 types), face mask (3 types), deodorant (1 type), lip balm (1 type), lip gloss (1 type).
- February/March 2018: Personal lubricant (1 type), bath salts (3 types)

Ongoing work that remains to be completed on the above listed products includes:

- Updating label text documents with any new ingredients from formulation changes, inclusion of French translation, directions for use statements, relevant cautionary statements including storage recommendations and package volume/size.
- Revising filed CNFs with any of the above label content changes.
- Submitting the script to Ad Standards Canada of any advertising content for some print, all video and radio ads, for review and approval. Approval is signified by issuance of a Clearance Number by Ad Standards Canada. We understand this review and approval is not an absolute requirement, but media networks may request verification of the clearance number before they will permit advertising on their network.

Aside from Phase 1 Products above, some Urban Juve Products that are intended to have therapeutic properties will need to be submitted for approval through the Natural and Non-Prescription Health Products Directorate (“**NNHPD**”). At present, the NNHPD regulatory strategy for three Urban Juve Products (sports spray, pain balm and analgesic gel) is being devised.

As well, some products will need to be reviewed and approved as foods through the Canadian Food Inspection Agency. At present, the requirements for launching our two tea products as food items is being ascertained.

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US Food and Drug Administration Registration

In total, the Company intends on registering certain of the Urban Juve Products with the US Food and Drug Administration (“**FDA**”), including future products slated for development.

The US registration is based on a Volunteer Cosmetic Registration Program (“**VCRP**”).

The process for registration may include some or all of the following:

- Finalization of all product formulations and product presentation formats (containers, closures and labels);
- Review of product claim statements for conformance with US FDA definition of cosmetics;
- Review of product label content for any specific US FDA requirements (e.g., color additives, ingredient declaration rules, specific state requirements, etc.);
- Completion of required product release testing results, as required and appropriate by US FDA (for example, microbiological testing results);
- Registration of Yield Growth’s US entity/partner(s) with FDA Establishment Registration Form 2511; and
- Completion of FDA Form 2512 and 2512a Cosmetic Product Ingredient Statements (CPIS) for each product.

Licensed Contract Research Organizations (“CRO”) & Contract Manufacturers (“CMO”)

We intend to either partner with appropriately licensed CROs and CMOs to develop our infused-product formulations, strains development/characterization, analytical testing, pre-clinical/clinical testing and commercial manufacturing activities, or obtain the necessary license to conduct these activities on our own.

Marketing Plan

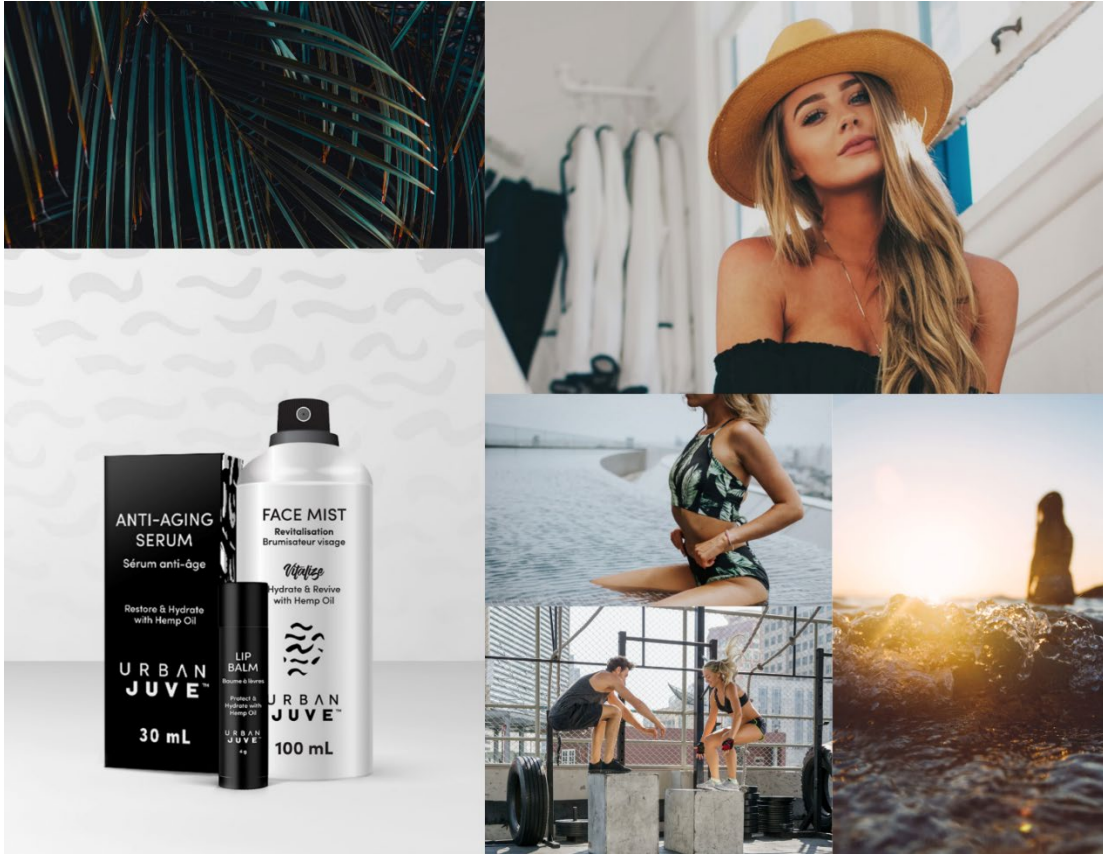
Brand Visuals

A unique and engaging marketing and visual communications plan is important to ensure the Urban Juve Products stand out amongst other cosmetic brands.

Strategic anchors for the brand include:

- Logo with adjusted fonts to reflect our brand intention
- Secondary fonts for each of our three “body bios”: Vitalize, Align, Balance.
- Customized patterns to also help identify and distinguish our three “body bios”
- A carefully curated series of images (moodboard) which will be used together and individually to highlight the various aspects of this lifestyle brand – health, wellness, active living, street culture, music, food, art, etc.

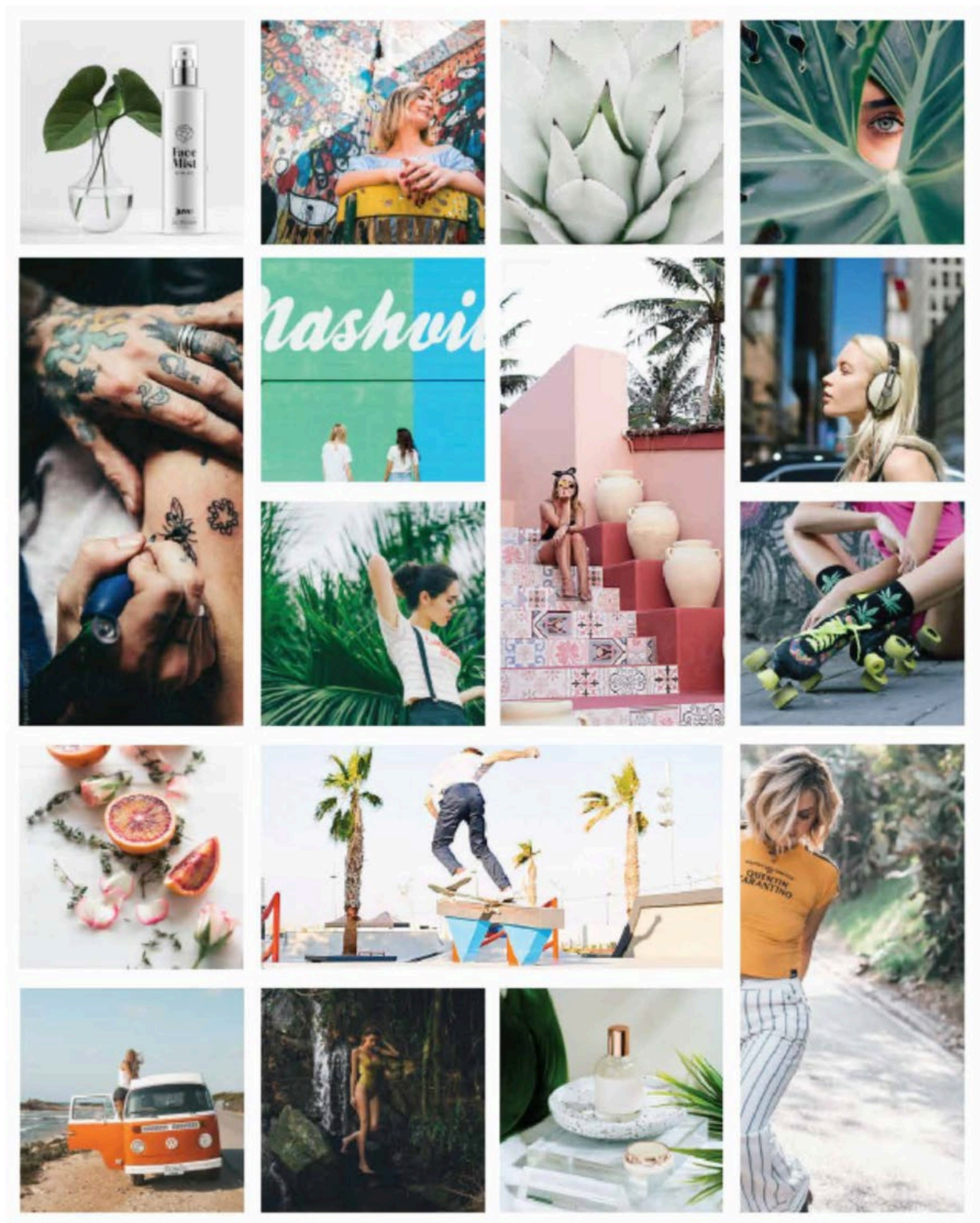
While for our initial launch we plan to continue using curated stock photography, the ongoing quarterly campaign plan will see us creative direct our own photoshoots to allow for even more unique and brand specific imagery. These elements, along with a strategic marketing plan, will work to inform the overall brand with a goal of building a modern, personalized and customer-centric brand that provides customers with a desire to learn more about Urban Juve and its line of Ayurveda-inspired products.



URBAN JUVE

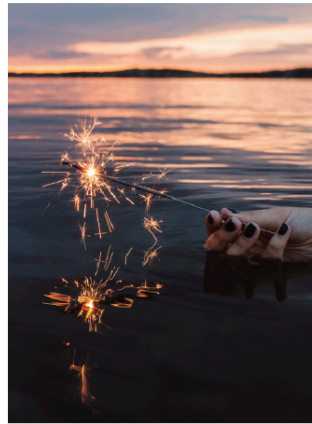
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While we are targeting younger, urban females and males (aged 20-45 primarily, 65:45 split between female/male). Below is the Urban Juve visual identity mood board:



Below is a description of our “body bios”:

The 3 Body Bios



01 *Vitalize*

Vitalize skin types typically have a thin and oblong face shape with thin, dry and delicate skin. Those with this skin type are more susceptible to signs of aging, such as wrinkles and fine lines, yet blessed with less acne and breakouts. However, Vitalize skin is more prone to eczema and other skin irritations. Therefore, hydration is essential for this skin type. Vitalize skin needs a consistent application of antioxidants, creams and specific oils that soothe and protect the skin. This skin type welcomes warmth and light.



02 *Balance*

Balanced skin types typically have a sharp angular/square face with oily, slightly thick and cool skin, which is often aggravated by heat. As a result, those with this skin type suffer from sunburns more easily and often experience inflammation, irritation and redness. Balance skin is fair with freckles and/or moles and is known to emit a warm glow. This skin type requires special care, as it is prone to rosacea, pigmentation and rashes and is quite sensitive overall.



03 *Align*

Align skin types typically have a round face that is soft, warm and slightly oily with large pores. This skin type is prone to acne and blackheads, yet has the benefit of thicker skin, which helps to delay signs of aging along with skin that feels very soft to the touch. Those with this skin type often experience water retention and must cleanse very regularly to prevent breakouts, as well as fungal infections.

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Packaging

To further support our brand, we are using thoughtful packaging solutions inspired by current and emerging international trends. We looked globally for inspiration to ensure our solutions appeal to an international audience while also remaining scalable. We attended major packaging and manufacturing trade shows in New York and Las Vegas to identify industry trends and build a strong sourcing network. As a result, our Phase 1 Urban Juve Products will use high-quality, aesthetically appealing packaging from Europe and the United States.

We will utilize silk screening technology for our labelling to deliver a clean and modern design. This allows us to avoid secondary decals which are often improperly applied and can wear over time.

Proposed packaging for our Phase 1 Urban Juve Products is as follows:



Retail Partner Program

Our initial efforts are focused on gaining product and brand traction with merchants in Vancouver through a contracted sales agency who will be hired to solely focus on selling Urban Juve into appropriately identified (independent and chain) retailers.

We aim to grow and maintain a large list of contacts, which we can leverage for each new product launch and also as needed when cannabis infused products become available. As a higher-level strategy, we will be looking for priority traction within the following channels:

- Multi-unit cosmetics retailers or pharmacies with a (targeted) clientele for natural, wellness products.
- Boutique hotels offering unique and memorable traveler experiences.
- Higher-end spas and wellness retreats using quality ingredients to enhance their customer experience.
- Massage therapists, naturopaths, health consultants and personal trainers – consultants or businesses offering heavily personalized product lines to connect with customers on a deeper level

Trade Show Attendance

We have promoted or plan to promote the Urban Juve brand either as individuals or exhibitors at the following shows:

- Luxe Pack (attended in New York, May 2018)
- Cannabis Cup (attended in Sonoma, June 2018)
- Cosmo Prof (attended in Las Vegas, July 2018)
- Natural Products Expo (planned attendance March 2019)

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Lifestyle and e-Commerce Program

We aim to market the Urban Juve line of products directly to consumers via an e-commerce platform and online lifestyle community.

The basic building blocks of this sales and marketing platform will include lifestyle and product focused content creation and repository, content distribution, community management and engagement, localization, customer relationship, analytics, product management, and integration with third parties.

We are currently developing our e-commerce website which we intend to launch in Fall/Winter, 2018. The initial iteration of our website will include descriptions of our products and the ability to order online for shipping directly to consumers in Canada. The e-commerce site is intended to be built for mobile first to enable all display formats to interact with our platform seamlessly. We also plan to focus on sharable content tied to social channels to help build our overall community of followers, customers and advocates.

Eventually, our e-commerce model intends to include the following:

- Consumers will be encouraged to complete a quick questionnaire – informing their online body bio profile that will result in highly customized content and product selections.
- Using the results, they will be able to shop for individual products that match their body bio; they can also search for all products by type and a number of other priority search criteria.
- Following a member club model, customers will be engaged using special content or product offerings – tied to the strategic sales funnel to ensure a highly customized and relevant content.
- With a seasonal content strategy in place, we aim to introduce seasonal product and content highlights (e.g., lip chap in winter, allergy remedy in spring).
- A supporting CRM system to track and convert prospects into loyal clients in a timely manner.

Our Products and Services – Technology Assets

GP Technology

GTI currently operates the GP app, a streamlined payment platform that allows customers at restaurants to pay their bill instantly with their mobile device – without waiting for a card machine. GP then digitizes the bill so that the user can view and pay their bill using only their phone, without the use of payment machines, physical payment cards, or integration into a merchant’s in-house system.

Pursuant to the GP License, GP granted Yield Growth and its subsidiaries a worldwide, non-exclusive, sublicensable license to use the GP Technology. Yield Growth paid GP a mixture of cash and share consideration totaling \$1,012,500. Under the GP License, we purchased a worldwide non-exclusive license to use the GP Technology for the Cannabis industry. The GP Technology allows for a streamlined payment platform that allows for merchants to accept payments and market and promote their products and services through promotions, digital coupons, geo-located offers and loyalty and incentive programs. Our license includes the right to sublicense to other businesses in the Cannabis industry and if we sublicense the technology we must pay a royalty of 50% of the sublicense fee to GP. For more information on the terms of the GP License please see “*Material Contracts*”.

The GP License was a related party transaction because Penny Green, our CEO and a Director, was also Director, Officer and significant shareholder of Glance Technologies Inc., which is the 100% owner of GP, at the time of the GP License. We have not yet received delivery of the technology due to us from GP under the GP License. It’s possible that this agreement could be terminated by mutual agreement.

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Sublicense to Loop Insights

To date we have entered into one sub-licensing agreement with Loop Insights for the GP Technology. In February 2018, we sublicensed the GP Technology to Loop Insights under the Loop Sublicense Agreement. Loop Insights paid us \$2,000,000 in common shares of Loop Insights at \$0.25 per share, of which \$1,000,000 in common shares of Loop Insights was paid to GP as a sublicense royalty payment. Nothing has been delivered under the Loop Sublicense Agreement and it's possible that it may be terminated, in which case Yield would cancel the 4,000,000 common shares it owns in Loop Insights.

For more information on the terms of the Loop Sublicense Agreement please see *"Material Contracts"*.

Loop Insights

Loop Insights intends to help businesses gain the ability to analyze their business data. Loop believes that influencing purchase behavior becomes possible when you understand individual basket and purchase history data. Loop believes that business intelligence platforms provide new methods to increase sales and consumer engagement which naturally result in superior growth for retail businesses that adopt them. It also narrows the gap between digital/e-commerce and physical/brick and mortar retailing as data analysis and business intelligence to help drive strategy to integrate sales channels into a seamless relationship between the brands, retailers, and consumers. We understand the Loop strategy is focused on increasing transactions and sales, customer visit frequency, total customer count across all sales and marketing channels while measuring the results in real time.

Given our significant ownership interest, Loop Insights is treated as a non-controlled partially owned subsidiary over which we exert significant influence and so separate financial statements for Loop Insights will be maintained in accordance with IFRS IAS28. Expenses and revenues of each partially owned subsidiary proportional to ownership shall be incorporated into our financial statements pursuant to IFRS IAS28.

Under the Loop Agreements, we are entitled to two nominees to the Loop board of directors. Rick Huang and Amy Frankel, employees and officers of Yield Growth, are our director nominees currently on the Loop board of directors.

Fobisuite Technology

Concurrent to the Loop Sublicense Agreement, on February 9, 2018 Fobisuite granted Loop Insights a worldwide, royalty free, non-exclusive license to use the Fobisuite Technology (the **"Fobisuite License"**) This license has an initial term of ten years and will automatically renew for additional one-year terms upon Loop Insight's payment of the annual renewal fee of \$10,000. This licensing agreement can be terminated by Loop Insights providing written notice at least one month prior to renewal.

We understand that Fobisuite has architected a multi-faceted parallel, USB serial interface that is a bilateral communicative hardware device. The Fobisuite Technology contains receipt printer intercept technology which enables retailers to print a QR code (which can be, for example, in the form of a coupon for the next visit) on their receipts.

On March 20, 2018, Yield Growth entered into an operating agreement with Fobisuite to provide technology advisory services to Fobisuite. From March 2018 until August 2018, Yield Growth helped to customize the Fobisuite Technology that had been licensed to Loop Insights under the Fobisuite License. Among other things, Yield Growth helped Fobisuite to test and validate their technology, as well as deploy the technology at selected retail locations for real-time testing. A consultant under a management services agreement with Yield Growth led this product development.

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Our Products and Services – Executive Services

Thrive Activations Inc.

Thrive Activations Inc. was created exclusively for the cannabis and wellness industry in order to make technology solutions accessible to businesses looking for a competitive advantage. Through Thrive, we have begun to provide technology advisory, marketing and other business incubation services to start-up businesses in Vancouver, British Columbia.

Our proposed business incubation services are as follows:

Computer Services	Marketing	Business Development	Media Engagement & Corporate Communications	Corporate Finance Advisory Services	Administrative Services
application/software development	brand development	market research	media strategy	financial modeling	corporate governance assistance
product design & management	eCommerce	market penetration	media relations	audit support	regulatory compliance
web/cyber security assessment & consulting	customer profiling	product validation	press releases	internal control analysis and development	intellectual property management
quality assurance	focus groups	strategic partnerships	public relations	financial reporting systems setup	paralegal services
system architecture	analytics		corporate collateral development		IT support
technical operations consulting	strategy planning & attribution		business writing		data room setup & maintenance
technical support/maintenance	media outreach (traditional and social)		Exposure to Yield Growth network on social media and through MailChimp		
data modeling	content creation				
process modeling	content management				
business analysis	trade shows				
data analytics	customer loyalty programs				
predictive analytics	go-to-market / launch campaign strategy & development				
data recovery planning					
strategic planning					

Thrive is still in the early stages of developing its business model. To date, it has entered into two operating agreements to provide business advisory services to two Vancouver companies.

On June 25, 2018, Thrive entered into an operating agreement with FastTask Inc., a technology company that is focussed on building a crowdsourcing application to connect contractors and people requiring those services. We are providing technology and marketing advisory services as FastTask Inc. develops its mobile application which it intends to launch on October 1, 2018 under the name HeyBryan. As of the date of this Prospectus, we employ 5 consultants through Thrive, all of whom are providing services to Fast Task Inc.

We do not own any common shares of FastTask Inc. Penny Green, Yield Growth’s President and CEO, is a significant shareholder of FastTask Technologies Inc., which purchased all of the outstanding shares of FastTask Inc. on September 28, 2018.

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On July 25, 2018, Thrive entered into an operating Agreement with Antler Retail Inc., a company that intends to own and operate legal cannabis dispensaries in western Canada. Penny Green is a director and significant shareholder of Antler Retail Inc.

Yield Growth Cannabis Show

We are in the planning stages of developing a radio podcast that will feature prominent people in the cannabis space.

Other Assets

Our management team continues to look at other assets to acquire that we feel will be profitable to either sell or license in the cannabis space. No specific acquisitions are planned at this time.

Market Outlook and Competition

The Market for Wellness Products

Our target market for the Urban Juve Products is global. While the global wellness economy is already well established – pulling in an estimated \$3.7 trillion in 2015, according to the Global Wellness Institute³ – it is continuing to grow and has room for companies selling a thoughtful product, via a unique brand story, marketed in a customer-centric manner, with a well-targeted price point.

Wellness based cosmetics are becoming increasingly more in demand in recent years. According to a report by the *Women's Facial Skincare Consumer Report 2017*⁴, it was found that 40-50% of women actively seek organic or natural ingredients in their products. Most women perceive their skin as sensitive - 48% among facial skincare users in 2017 versus 44% in 2015.

Market research undertaken by our management team has influenced our selection of go-to-market products with bath salts, face masks, body scrubs, aromatherapy roll-on products, sunscreen, lip tints and anti-aging serum tagged as growing product categories.

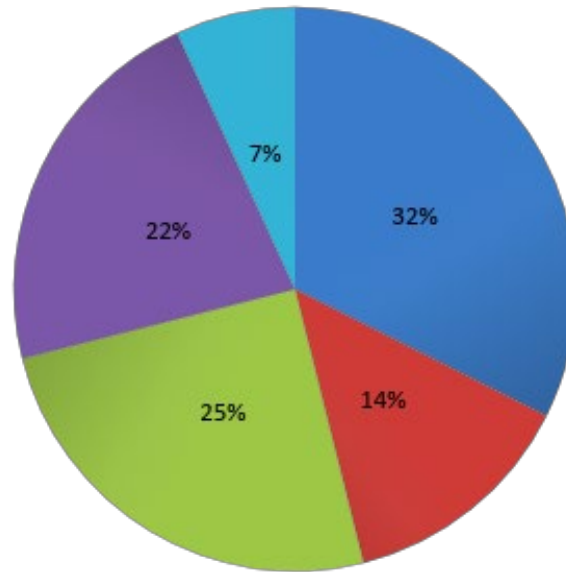
At the same time women have become increasingly selective of their products, their willingness to expand their regimen has grown. Twice daily usage of facial cleansers, lip products, and moisturizers—staples for women as they are the most commonly used facial skincare products—has increased since 2015. In addition, more women today, or over one-fifth, are using four or more facial skincare products in a typical day. Thirty percent of women today are using facial masks, and these are also more likely to be impulsive purchases than other product types. This trend is in line with the 39% increase in face mask sales sold at prestige, which has made it among the fastest-growing segments in the skincare market.

3 Global Wellness Institute “Statistics and Facts”. Summary accessible online at: <https://globalwellnessinstitute.org/press-room/statistics-and-facts/>

4 Summary available online: <https://www.npd.com/wps/portal/npd/us/news/press-releases/2017/for-nearly-half-of-us-women-using-facial-skincare-products-ingredients-determine-their-purchases/>

Global Natural & Organic Personal Care Products by Market

■ Skin Care ■ Oral Care ■ Hair Care ■ Cosmetics ■ Others



* Global Market Study on Natural and Organic Personal Care Products: Growing Awareness Regarding the Benefits of Natural and Organic-Based Personal Care Products to Drive Market Over the Forecast Period, July, 2016; accessible at <https://www.persistencemarketresearch.com/market-research/natural-organic-personal-care-product-market.asp>

Specific markets for the Urban Juve Therapeutic Products are those that have legalized cannabis use for either medicinal or recreational purposes. Please see “*Regulation of Cannabis*” and “*Regulation of Cannabis outside of Canada*” for additional information on those markets.

Hemp Business Journal⁵ estimates the total retail value of hemp products sold in the US in 2016 to be at least \$688 million USD, driven in part by the emergence of hemp CBD—a category growing at 53% annual growth rate. Hemp Business Journal estimates \$130 million USD in hemp industry sales is from the hemp CBD category, nearly 20% of the total market. This category is being driven by channel sales in the natural products industry, smoke shops and online verticals, with pharmaceutical players quickly moving into position to capture market share. According to Hemp Business Journal, SPINS, the leading market research firm for natural products, tracked \$2.47 million USD for products with CBD listed as the primary ingredient in 2016. Hemp Business Journal’s data demonstrates the hemp industry is growing with a 22% compound annual growth rate, and they estimate that the hemp industry will grow to \$1.8 billion USD in sales by 2020, led by food, body care, and CBD-based products.

⁵ Summary available online at: <https://www.hempbizjournal.com/market-size-hemp-industry-sales-grow-to-688-million-in-2016/>

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The Market for Cannabis

While we are not direct producers or merchants of cannabis products, we anticipate that our target market for the Urban Juve Products – our customers and licensees – will be associated with the cannabis industry.

Arcview Market Research reported in its 2018 report that legal cannabis market is projected to reach \$11 billion in consumer spending in 2018 and more than \$23 billion by 2022⁶. Further, nearly 5 million Canadians took part, spending an average of CAD\$1,200 per consumer, according to Statistics Canada, the vast majority being for recreational purposes.

Globally, the legal cannabis market is forecasted to surpass \$31 billion by 2021, with Canadian companies representing about 40% of that market, according to a report published by Deloitte LLP last year.⁷ These findings show less enthusiasm for marijuana than some other studies. Deloitte’s report found:

- 22% of adult Canadians use marijuana at least some of the time.
- Base retail market value of recreational marijuana could be up to \$8.7 billion.
- With ancillary services considered, total market size could be \$22.6 billion.

By including another 17% of respondents who said they “might” try marijuana if legalized, the report is now “suggesting the total potential marketplace . . . is close to 40% of the adult population.”

CBD is one of the two main cannabinoids used in products, which deliver a medicinal benefit from cannabis and hemp plants. Unlike its more psychoactive cousin THC, CBD has no mental effects, other than perhaps a reduction of anxiety. CBD’s efficacy towards pain and other ailments is making it a more acceptable household remedy for ailments and is becoming more commonly infused with all types of products including soaps, hand creams, chocolates, teas, and other edibles and beverages.

Competitors

As we plan to bring our products to market within Canada, and eventually the US and international markets, there are an over-abundance of companies competing in the individual health, wellness and cannabis spaces. These companies are mostly found in the US markets at this time due to the current regulations across most countries. However, there are still few companies – in the bigger scheme of consumer marketplaces competing in these combined spaces – with any serious traction or brand equity in these early stages.

Competitors: Health & Wellness Products

Within North America we have identified Aesop, Korres, Origins, Eminence Organic Skin Care, Aveda and Saje Natural Wellness as direct competitors from a product perspective. From a community engagement perspective, Saje is the only company offering any real direct competition with our target audience. Out of category brands doing a fantastic job of marketing to our audience would be Fabletics and JoyousHealth.

Competitors: Cannabis Infused Products

As this is an emerging industry within approved US states only, the results are still skewed but do prove to be promising. Existing cannabis lifestyle brands are quickly being replaced with thoughtfully produced, packaged and marketed products. We have identified Whoopi & Maya, Lord Jones and Mirth Provisions as (direct or indirect) competitor brands due to their strong aesthetics, messaging and/or packaging.

6 BDS Analytics. “The State of Legal Marijuana Markets, Sixth Edition”. Summary accessible online here: <https://bdsanalytics.com/new-report-legal-marijuana-markets-projected-to-reach-23-4-billion-employ-nearly-a-half-million-americans-by-2022-effective-end-of-federal-prohibition-is-in-sight/>

7 Deloitte. “Insights into the recreational marijuana market: Exploring opportunities and challenges” accessible online: <https://www2.deloitte.com/ca/en/pages/deloitte-analytics/articles/recreational-marijuana-market.html>

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Competitors: Ayurveda-Inspired Brands

Ayurveda is a subject still foreign to many average consumers. However, it is an ancient practice. The majority of ‘Ayurveda’ products, services or info-based companies have no point of differentiation. Brands have been built around the ancient story, practices and ‘body ‘doshas’, and the imagery is typically ‘old school’ and outdated – playing heavily into literal symbols, ingredients photography and symbols of peace, balance (think yoga). This leaves a large opportunity to market ourselves in a more modern way that is relevant to a larger audience. Fresh visuals, Urban Juve named personas and body bios (as replacements to Ayurveda doshas), unique and infused products, customized user experiences and a solid tech platform will be our differentiator. We have identified Curejoy, Herbivore and JoyousHealth as significant players within North America.

Specialized Skill and Knowledge

The nature of our business requires specialized knowledge and technical skill around the holistic living industry, product formulation, quality assurance, ingredient sourcing and licensing and distributing products across multiple jurisdictions. Aside from our directors and officers, we have several experienced persons under contract as either consultants or employees that provide these professional services.

Raw Materials

Urban Juve products consist of high quality, natural ingredients. These ingredients primarily include hemp root oil, essential oils, lipids, floral waters and dried botanicals. We do not currently have, nor do we anticipate having in the near to medium term, any shortage of available supply.

Government Regulation

Government regulation impacts key aspects of our business.

Health Canada

Our operations are subject to various laws, regulations and guidelines by governmental authorities, particularly Health Canada, relating to the manufacture, marketing, management, transportation, storage, sale, pricing and disposal of consumer products, and also including laws and regulations relating to health and safety, insurance coverage, the conduct of operations and the protection of the environment.

Laws and regulations, applied generally, grant government agencies and self-regulatory bodies broad administrative discretion over our activities, including the power to limit or restrict business activities as well as impose additional disclosure requirements on our products and services.

Achievement of our business objectives are contingent, in part, upon compliance with regulatory requirements enacted by these governmental authorities and obtaining all regulatory approvals, where necessary, for the production and sale of its products. We cannot predict the time required to secure all appropriate regulatory approvals for its products, or the extent of testing and documentation that may be required by governmental authorities. Any delays in obtaining, or failure to obtain regulatory approvals would significantly delay the development of markets and products and could have a material adverse effect on our business, results of operations and financial condition. Failure to comply with the laws and regulations applicable to its operations may lead to possible sanctions including the revocation or imposition of additional conditions on licenses to operate our business; the suspension or expulsion from a particular market or jurisdiction or of its key personnel; the imposition of additional or more stringent inspection, testing and reporting requirements; and, the imposition of fines and censures. To the extent that there are changes to the existing laws and regulations or the enactment of future laws and regulations that affect the sale or offering of our products or services in any way, our revenues may be adversely affected.

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Dealer License

Testing and R&D of our Urban Juve Products that are infused with CBD or THC requires working with companies qualified under Section 22(2) of the Access to Cannabis for Medical Purposes Regulations. Under existing regulations, a Licensed Producer can perform experimentation with phenotypes, breeding techniques, in vitro analytical testing of cannabis materials for biomarker and contaminant levels. However, the development of unique extracts, derivatives, dosage forms or finished products, is not permitted under a production license. If the ultimate purpose in conducting such activities is research for scientific purpose, a dealer's license must be applied for and approved under the Narcotic Control Regulations and Controlled Drugs and Substances Act. This type of license allows a company to produce, make, assemble, import, export, sell, provide, transport, send or deliver a narcotic. As of the date hereof, cannabis is scheduled as a narcotic.

A company holding a dealer's license can only produce cannabis materials that are for research purposes. Such materials cannot be sold for consumption. The scope of the capabilities under a dealer's license is under continuous refinement as Health Canada receives further input, and there is still a great deal of uncertainty at the government and industry level as to the allowable activities under different licenses.

One peculiarity of a dealer's license is the application of medical marijuana for scientific purposes under the umbrella of research and development, analytical testing and conducting clinical studies. A Section 56 exemption enables registered individuals to access testing services for dried or fresh marijuana or cannabis oil produced for their own medical purposes. Licensed dealers are authorized to perform this testing. The same applies for research and clinical studies related to cannabis products, such as: proposed scientific studies, related procedures, research and development methodologies, intended clinical studies, method and methodologies, clinical personnel qualification, sites of operation for clinical studies; all of which are granted to licensed dealers.

We are not qualified to perform such testing and R&D under this legislation and do not currently engage in any such testing through persons that are qualified.

Protecting Personal Information

In Canada, which is the only country in which we currently operate, we are subject to regulations around personal privacy laws, with regards to the data we plan to collect and store on our servers. We are subject to the *Electronic Transactions Act*, SBC 2001, which governs the legality and enforceability of electronic transactions taking place inside of British Columbia. Federally, we are subject to the Canadian Personal Information Protections and Electronic Documents Act and in British Columbia, we are subject to the *Personal Information Protection Act* (PIPA). Some other provinces have personal information protection acts as well, which apply instead of the federal act to the extent that the information is acquired, used or disclosed within that province. PIPA describes how all private sector organizations must handle the personal information of the public (our users). Under PIPA, businesses are made accountable for the personal information under their control.

Regulation of Cannabis

Recent developments in federal and provincial laws regarding recreational Cannabis have been a catalyst for our acquisition and development of the Urban Juve Products.

Controlled Drugs and Substances Act and Industrial Hemp Regulations

Hemp is regulated under the Industrial Hemp Regulations ("IHR") which is enabled through the Controlled Drugs and Substances Act ("CDSA").

There are activities with industrial hemp to which the CDSA and the IHR do not apply. Non-viable Cannabis seeds, bare mature stalks and the fiber derived from these stalks are excluded from the CDSA and from the IHR. Therefore, certain products can be imported, sold, or used to make products, such as food or rope, without requiring any license, permit or authorization.

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In addition, when certain conditions are met, a person may import, export, sell (at wholesale or retail), provide, possess, transport, send and deliver derivative viable grain or non-viable Cannabis seed, or products made from such derivatives, without the need for a license or authorization under the IHR. The products:

- Must contain no more than 10 µg/g THC;
- Must not have been made from whole industrial hemp plants, including sprouts, or the leaves, flowers, or bracts of those plants;
- In the case of the wholesale sale of a derivative, the package containing the derivative must be labelled that it “Contains 10 µg/g THC or less”

Currently, the Urban Juve Products contain Cannabis sativa and hemp root oil with THC and/or CBD content that is within maximum limits as set forth by CDSA and IHR.

Recreational Cannabis

We anticipate that recreational Cannabis users are a key target market for the Urban Juve Products. Therefore, we are actively monitoring developments in this domain to ensure that the sale and marketing of our Urban Juve Products is done in accordance with all applicable laws.

Federal Laws

The Canadian Federal Government established the Task Force on Cannabis Legalization and Regulation (the “**Task Force**”) on June 30, 2016 to seek input on the design of a new system to legalize, strictly regulate and restrict access to marijuana. The Task Force published a report dated November 30, 2016, which outlines its recommendations. On April 13, 2017, the Government of Canada released the proposed Cannabis Act to regulate the production, distribution and sale of cannabis for unqualified adult use.

On November 21, 2017, Health Canada released a consultation paper entitled “Proposed Approach to the Regulation of Cannabis” (the “**Proposed Federal Regulations**”). Recognizing the Canadian Federal Government’s commitment to bringing the Cannabis Act into force no later than the summer of 2018, the Proposed Federal Regulations, among other things, solicit stakeholder input and views on the appropriate regulatory approach to a recreational cannabis market by building upon established regulatory requirements that are currently in place for medical cannabis. The deadline for such input was January 20, 2018.

On March 19, 2018, Health Canada published a summary of the comments received as well as a detailed outline of any changes to the Proposed Federal Regulations (the “**Summary**”).

The Summary proposed that all cannabis products be sold in packaging that is both tamper-evident and child-resistant, and that limits be set around colours, graphics and other visual elements to make cannabis less appealing to young people, one of the government’s oft-repeated primary health and safety objectives. Specific information about potency and mandatory health warnings would also be required, along with a standardized cannabis symbol.

The Summary proposed a number of rules and standards for the production of cannabis products including maximum THC concentrations for cannabis oils and products intended for ingestion. It also echoed that the sale of edibles and other cannabis-based products would not be initially permitted, but would be permitted within one year of the Proposed Federal Regulations coming into force.

The Summary recommended a significant expansion of the current health product regulatory framework to permit the use of cannabis in a wider range of products. Health Canada also proposed a scientific, evidence-based approach to the approval and oversight of health products containing cannabis, including applying relevant THC limits, and reiterated that cosmetics containing cannabis would not be exempt from the Proposed Federal Regulations.

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On November 27, 2017, the House of Commons passed the proposed Cannabis Act. The Cannabis Act was passed in the Senate of Canada on June 7, 2018, and the House accepted some Senate amendments and sent the bill back to the Senate on June 18, 2018. The Senate then passed the final version of the bill on June 19, 2018.

The Cannabis Act will be effective on October 17, 2018. Broadly, once in effect, the Cannabis Act would allow for individuals to purchase fresh cannabis, dried cannabis, cannabis oil, cannabis seeds, or cannabis plants from retailers authorized by the provinces and territories.

It is expected that the federal government will introduce regulations regarding edible and other Cannabis products – like topical creams and other consumer products – later in 2019. The impact of regulatory changes on our business is unknown, and the proposed regulatory changes may not be implemented at all. See *“Risk Factors – Changes in Laws, Regulations and Guidelines”*.

Provincial Laws

The governments of British Columbia, Alberta, Manitoba, Ontario, Québec and New Brunswick have also made varying announcements on the proposed regulatory regimes for the distribution and sale of cannabis for recreational purposes.

In British Columbia, which is our primary market for the initial release of the Urban Juve Products, the Cannabis Control and Licensing Act is guided by the province’s priorities of protecting children and youth, promoting health and safety, keeping the criminal element out of cannabis, keeping B.C. roads safe, and supporting economic development. This law:

- Sets 19 as the provincial minimum age to purchase sell or consume cannabis;
- Allows adults to possess up to 30 grams of cannabis in a public place;
- Prohibits cannabis smoking and vaping everywhere tobacco smoking and vaping are prohibited, as well as at playgrounds, sports fields, skate parks, and other places where children commonly gather;
- Prohibits the use of cannabis on school properties and in vehicles;
- Authorizes adults to grow up to four cannabis plants per household, but the plants must not be visible from public spaces off the property, and home cultivation will be banned in homes used as day-cares;
- Establishes a cannabis retail licensing regime similar to the current licensing regime for liquor;
- Provides enforcement authority to deal with illegal sales;
- Creates a number of provincial cannabis offences which may result in a fine ranging from \$2,000 to \$100,000, imprisonment of three to 12 months, or both; and
- Where necessary, to comply with human rights law, exemptions will provide to individuals who are federally authorized to purchase, possess and consume medical cannabis.

Regulation of Cannabis Advertising and Marketing in Canada

There are significant restrictions under the Cannabis Act on the use of branding on packaging, which restricts marketing similarly to tobacco. It bans promotion that appeals to youth, contains false or misleading statements or depicts people, celebrities, characters or animals.

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Packaging and Labelling Rules

- Standardized cannabis symbol must be displayed in the upper left of the display.
- Health warning messages must be displayed in black on a yellow background.
- THC/CBD content must be displayed.
- Factual, accurate information (including ingredients, brand, strain, THC levels) will be permissible on packages, labels and promotions.
- There are other general font and colour restrictions for packaging and labels.
- There are exemptions for the brand name (any font style and size, but no larger than health warning message, and must be a single uniform colour, no fluorescent or metallic).
- One additional brand element is permitted (this can be a logo, but no larger than the standardized cannabis symbol).

Similar to the current restrictions on advertising for tobacco products, the Cannabis Act helps discourage youth cannabis use by prohibiting:

- Products that are appealing to youth.
- Packaging or labelling cannabis in a way that makes it appealing to youth.
- Selling cannabis through self-service displays or vending machines.
- Promoting cannabis, except in narrow circumstances where young people could not see the promotion.

We are actively monitoring the laws and regulations in British Columbia with regards to the marketing and sale of non-Cannabis products where legal Cannabis products will be sold.

Regulation of Cannabis outside of Canada

Our licensing strategy will extend beyond Canada. Since we intend to license the Urban Juve brand internationally, we are actively monitoring government regulation on cannabis jurisdictions worldwide, especially with regards to where Cannabis-infused wellness products can be infused, distributed, and sold.

We anticipate an opportunity to license our Cannabis-infused products in the jurisdictions in which it has been legalized. We continue to monitor legalization and decriminalization efforts in Australia, the United States, South America and across Europe.

Employees

As of the date of this Prospectus, we have 10 full time employees and 12 individuals or companies under consulting arrangements.

Intangible Properties

Cannacopia and Bhavna Solecki – Asset Sale and Distribution Agreements

We acquired rights to the Urban Juve Products pursuant to the Cannacopia Agreements:

Agreement	Product Rights Acquired	Description of Agreement
Asset Purchase and Distribution Agreement between Cannacopia and Indulgence Edibles Inc. (former name of Urban Juve) dated September 2, 2017 (the	Pain Balm Topical Analgesic 2 Tea Blends: wellness relaxation and winter spice	Under the Urban Juve International Rights Agreement, Urban Juve acquired rights to all Urban Juve Therapeutic Products and the Urban Juve Commercial Products produced outside of Canada.

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<p>"Urban Juve International Rights Agreement")</p>	<p>Suppositories Sexual Lubricant Organic Hand Cleaner Organic Glass Cleaner</p> <p><i>Products to be developed within one year of the Urban Juve International Rights Agreement:</i></p> <p>6 additional Tea Blends Anti-aging Serum Sunscreen Cream</p>	<p>Cannacopia appointed Urban Juve as the exclusive distributor for every territory except Canada for a term of 20 years, renewable for another 20-year term.</p> <p>Urban Juve was granted the right to use Cannacopia's know-how and enter into partnerships in order to add cannabis properties to the products.</p> <p>Urban Juve also retained Cannacopia to provide consulting and advisory services for a term of two years with regards to the development and distribution of the Urban Juve Therapeutic Products.</p> <p>As consideration, Urban Juve agreed to pay Cannacopia a total fee of \$180,000 payable as 1,800,000 Common Shares at a fair market value of \$0.10 per share, \$6,000 in cash on the date of the agreement, and \$30,000 in cash upon Yield Growth completing an initial public offering of its Common Shares.</p> <p>Urban Juve agreed to pay Cannacopia \$5,000 per month for the consulting services, such fee to rise to \$10,000 per month upon Urban Juve achieving \$40,000 in monthly net revenues on the sale of products</p> <p>A royalty fee of 10% of net revenues on the sale of the Urban Juve Therapeutic Products or Urban Juve Commercial Products outside of Canada is payable to Cannacopia.</p>
<p>Asset Purchase Agreement between Bhavna Solecki and Indulgence Edibles Inc. (former name of Urban Juve) dated October 10, 2017 (the "Urban Juve Cosmetic Products Sale")</p>	<p>Soap Bars Body Oil Bath Bombs Skin Mist spray Body Moisturizer Bath Salt with Herbs Face Mask</p>	<p>Under the Urban Juve Cosmetic Product Sale, Bhavna Solecki sold Urban Juve the recipes, know-how, formulas, and any and all ownership or goodwill of the Urban Juve Cosmetic Products.</p> <p>As consideration, Urban Juve agreed to pay Ms. Solecki a fee of \$200,000 payable in units of the Company, each such unit consisting of one Common Share and one Warrant, with each Warrant entitling Ms. Solecki to purchase one Common Share at a price of \$1.00 per Common Share for a period of 12 months from the date of issuance.</p> <p>Concurrent with closing of the Urban Juve Cosmetic Products Sale, the Company and Ms. Solecki entered into an employment agreement under which Ms. Solecki was appointed Director of Product and Content Development of Yield Growth. Pursuant to this employment agreement, Ms. Solecki will manage the development, creation, composition and production of Urban Juve Products. Any products developed by Ms.</p>

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		<p>Solecki under the employment agreement will be the sole property of the Company. Subsequent to closing the Urban Juve Cosmetic Products Sale, Ms. Solecki has created a lip balm, two types of lip gloss, a deodorant, and a sports spray.</p> <p>Ms. Solecki's compensation under her employment agreement with Yield Growth was \$2,000 per month for October and November 2017, and then \$7,500 per month from December 2017 to present. Ms. Solecki was also granted 200,000 stock options in the Company at an exercise price of \$0.15 for a period of two years.</p>
<p>Asset Purchase and Distribution Agreement between Cannacopia and Urban Juve dated December 30, 2017 (the "Urban Juve Canadian Rights Agreement")</p>	<p>Pain Balm Topical Analgesic 2 Tea Blends: wellness relaxation and winter spice Suppositories Sexual Lubricant Organic Hand Cleaner Organic Glass Cleaner</p> <p><i>Products to be developed within one year of the Urban Juve Canadian Rights Agreement:</i></p> <p>6 additional Tea Blends Anti-aging Serum Sunscreen Cream</p>	<p>Under the Urban Juve Canadian Rights Agreement, Urban Juve acquired rights to all Urban Juve Therapeutic Products and Urban Juve Commercial Products produced in Canada.</p> <p>Cannacopia appointed Urban Juve as the exclusive Canadian distributor of for a term of 20 years, renewable for another 20-year term. As consideration, Urban Juve agreed to pay Cannacopia a fee of \$50,000 in cash.</p> <p>A royalty fee of 10% of net revenues on the sale of the Urban Juve Therapeutic Products or Urban Juve Commercial Products in Canada is payable to Cannacopia.</p>

License Agreement with GP

On May 29, 2017 (and as amended and restated on May 31, 2017), GP entered into a licensing agreement with Yield Growth. Pursuant to the GP License:

- GP granted Yield Growth a worldwide, non-exclusive, sublicensable license to use the GP Technology. The License Agreement has an initial term of one year and will automatically renew for up to fifty additional one-year terms upon Yield Growth's payment of the annual renewal fee of \$10,000. The License Agreement can be terminated by Yield Growth providing written notice at least 90 days prior to renewal.
- As consideration for the license, Yield Growth agreed to pay GP a fee of \$2,500 per day for the initial term of one year, for an aggregate fee of \$912,500, which was paid as follows: \$100,000 cash on May 31, 2017; \$200,000 cash on June 20, 2017; and 2,450,000 Common Shares (4,900,000 Common

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Shares on a post-split basis)⁸ at a price of \$0.25 per share for a fair value of \$612,500 on November 28, 2017.

- Yield Growth also paid GP \$100,000 in cash on May 31, 2017 as payment for initial design services relating to the base development of the Wellness App.
- In conjunction with each cash payment on May 31, 2017 and June 20, 2017 Yield Growth issued to GP 4,000,000 Common Shares (8,000,000 on a post-split basis)⁹, for an aggregate of 8,000,000 additional Common Shares (16,000,000 Common Shares on a post-split basis), at a price of \$0.05 per share, for a fair value of \$400,000.
- Yield Growth can sublicense the Glance Technology, and Yield Growth must pay a royalty equal to 50% to GP of all sublicense revenue.
- GP has the right to appoint one director to the board of Yield Growth, but it has not yet exercised that right.

On December 3, 2017, the GP License was amended to extend the license granted by GP to Urban Juve and Thrive. The amendment includes provisions that will terminate the license granted to each Yield Growth subsidiary if that subsidiary ceases to be wholly owned by Yield Growth. A Yield Growth subsidiary that ceases to be wholly owned is granted the option to pay a \$200,000 fee to GP to maintain the license for a 50-year term with no further royalties due.

We renewed the GP License for an additional year on April 26, 2018. We have not received delivery from GP for technology under the CP License and its possible that this agreement could be terminated by mutual agreement.

Intellectual Property Protection

Protection of our intellectual property is paramount to the success of our business. We have taken the following measures to protect our intellectual property:

Patents

We have filed the following U.S. provisional patent applications for our products and manufacturing methods:

No.	Patent Serial Number	Filing date	Title	Description & Status
1	62/657,334	4/13/2018	Cannabis root extract, method of manufacture, method of use	Patent covering the method of obtaining cannabis root oil from cannabis root, and the cannabis root oil obtained from said method. <i>Status: Pending</i>
2	62/658,109	4/16/2018	Topical formulation for treatment of inflammation	Patent covering a formulation including cannabis root oil and THC for topical treatment of inflammation. <i>Status: Pending</i>

⁸ The Company completed a 2:1 split of its Common Shares on June 4, 2018

⁹ The Company completed a 2:1 split of its Common Shares on June 4, 2018

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No.	Patent Serial Number	Filing date	Title	Description & Status
3	62/658,127	4/16/2018	Topical formulation for pain management	Patent covering a formulation including cannabis root oil, THC and CBC for fibromyalgia/MS pain. <i>Status: Pending</i>
4	62/658,336	4/16/2018	Female sexual lubricant	Female sexual lubricant containing ashwagandha oil, cannabis root oil, and or THC. <i>Status: Pending</i>
5	62/658,839	4/17/2018	Topical formulation for management of chronic intense pain	Patent covering a formulation including cannabis root oil, THC and CBD for high levels of pain. <i>Status: Pending</i>
6	62/675,404	5/23/2018	Formulations for treatment of endometriosis	Patent covering a formulation including cannabis root oil, CBD and/or THC for painful periods/menstrual cramps. <i>Status: Pending</i>
7	62/682,269	6/8/2018	Suppository formulation	Patent covering a formulation including cannabis root oil, CBC and/or THC for treatment of cancer and the reduction of side effects from conventional cancer therapies. <i>Status: Pending</i>
8	62/681,925	6/7/2018	Formulation for treatment of vaginal yeast infection, bacteriosis and vaginitis	Patent covering a formulation including cannabis root oil, CBD and/or THC for use in treatment of female infections and bacteriosis. <i>Status: Pending</i>
9	62/677,402	5/29/2018	Formulation for treatment of effects of menopause	Patent covering a formulation including cannabis root oil, CBD and/or THC for treatment of pre-menopausal and menopausal symptoms such as hot flashes, shivering, sweating, skin reddening, mood changes, vaginal dryness, and trouble sleeping. <i>Status: Pending</i>
10	62/672,853	5/17/2018	Skin moisturizer formulations	Patent covering a formulation including cannabis root oil, CBD and/or THC for moisturizing skin. <i>Status: Pending</i>

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No.	Patent Serial Number	Filing date	Title	Description & Status
11	62/695,514	7/9/2018	Anti-aging serum	Patent covering a formulation including CBD and/or THC for reducing signs of aging skin. <i>Status: Pending</i>

We have filed following trademark applications:

Trademark	Country	Application Number	Date
The Yield Growth Corp	Canada	1892270	June 4, 2018
Yield Growth	Canada	1892273	June 4, 2018
Yield Growth Co	Canada	1892274	June 4, 2018
URBAN JUVE	Canada	1907580	July 4, 2018
URBAN JUVE	United States	88/026,939	July 5, 2018

Web Domains

We have use and control over the following domain names:

- UrbanJuve.ca
- UrbanJuveness.ca
- UrbanJuvewellness.ca
- UrbanJuvewellness.com
- Findyourjuve.com
- Thriveactivations.com
- Thriveactivations.ca
- Thriveactivations.co
- Theyieldgrowth.co
- Yieldgrowco.com
- Yieldgrowth.com
- Yieldgrowth.ca
- Yieldgrowthco.ca
- Yieldgrowth.co
- Urbanjuve.ca
- Urbanjuve.com

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HISTORY OF THE BUSINESS

Chronology of Significant Events and Milestones

The following is a timeline of key events in our history:

Date	Details ⁽¹⁾
November 28, 2014	The Yield Growth Corp. is incorporated
May 15, 2017	issued 7,800,000 Common Shares at a purchase price of \$0.0025 pursuant to debt conversion agreements completed private placement of 200,000 Common Shares at a price of \$0.0025 per Common Share for gross proceeds of \$500.
May 29, 2017	entered into the GP License, which granted us the license to the GP Technology which we can also sublicense in the cannabis industry. Please see " <i>License Agreement with GP</i> "
May 31, 2017	entered into an amended and restated GP License with GP; issued 8,000,000 Common Shares of the Company to GP pursuant to the GP License.
May/June, 2017	completed private placements of 11,665,840 units at \$0.025 per unit for proceeds of \$291,646
June 16, 2017	issued 8,000,000 Common Shares of the Company to GP pursuant to the GP License
June 28, 2017	issued 1,260,800 units at \$0.025 per unit in exchange for the acquisition of 197,000 common shares of GP with a fair value of \$31,520.
September 2, 2017	entered into the Urban Juve International Rights Agreement pursuant to which we acquired the exclusive distribution rights in all territories except Canada for certain of the Urban Juve Products by issuing 3,600,000 Common Shares at a price of \$0.10 per Common Share and an initial cash payment of \$6,000. Please see " <i>Material Contracts</i> "
September 7, 2017	completed private placement of 3,060,000 units at \$0.05 per Common Share for proceeds of \$153,000
October 10, 2017	entered into the Urban Juve Cosmetic Products Sale pursuant to which we acquired the formulas, rights and know-how to certain of the Urban Juve Products by issuing 400,000 units at a price of \$0.05 per unit. Please see " <i>Material Contracts</i> ". appointed a Director of Product and Content Development to develop further formulas and recipes for the Urban Juve Products
October 19, 2017	completed private placement of 2,000,000 units at \$0.075 per unit for gross proceeds of \$150,000
November, 2017	completed private placement of 12,625,000 units at \$0.10 per unit for proceeds of \$1,262,500
November 17, 2017	issued 1,995,000 units at \$0.10 per unit for consulting services with a fair value of \$199,500.
November 28, 2017	Issued 4,900,000 Common Shares to GP pursuant to the GP License.
December 3, 2017	amended the GP License to extend the GP License to Urban Juve and Thrive

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Date	Details ⁽¹⁾
December, 2017	completed private placements of 2,689,994 units at a price of \$0.15 per unit for proceeds of \$403,499
December 30, 2017	entered into the Urban Juve Canadian Rights Agreement pursuant to which we acquired the exclusive distribution rights in Canada for certain of the Urban Juve Products. Please see " <i>Material Contracts</i> ".
February 2, 2018	completed private placement 749,500 units at a price of \$0.40 per unit, for proceeds of \$299,800
February 9, 2018	closed the Loop Agreements, pursuant to which we sublicensed the GP Technology, sold non-exclusive distribution rights to certain of the Urban Juve Products, and sold \$200,000 of Urban Juve Products, to Loop.
February 13, 2018	entered into a professional services agreement with Glass House Enterprises Inc. for the provision of services of Director of Product Development (Technology) for Yield Growth
February 2018	Sourced packaging samples for Urban Juve Wellness Products Finalized licensing business model for Urban Juve Integrated marketing and production plan designed for Urban Juve Products
March 5, 2018	e-Commerce website scoping for Urban Juve underway
March 20, 2018	entered into a professional services agreement in the ordinary course of business with Fobisuite Technologies Inc. to provide product development and technology services
April 20, 2018	completed private placement of 280,000 units at a price of \$0.50 per unit, for proceeds of \$140,000
June 4, 2018	completed a 2:1 forward split of our Common Shares
June 11, 2018	entered into the CROP Agreement pursuant to which we licensed certain Urban Juve Products in Italy to CROP
June 25, 2018	Thrive entered into an operating agreement in the ordinary course of business with FastTask Inc. to provide technology and marketing consulting services
July 2018	Stability testing for certain of the Phase 1 Urban Juve Products in progress
July 9, 2018	completed private placement of 316,700 units at a price of \$0.50 per unit for gross proceeds of \$158,350 (\$28,350 of which was issued in payment of consulting services).
July 17, 2018	completed private placement of 175,000 units at a price of \$0.50 per unit for gross proceeds of \$87,500.
July 20, 2018	completed private placement of 212,000 units at a price of \$0.50 per unit for gross proceeds of \$106,000.
July 25, 2018	Thrive entered into an operating agreement in the ordinary course of business with Antler Retail Inc. to provide technology and marketing consulting services
July 26, 2018	completed private placement of 259,000 units at a price of \$0.50 per unit for gross proceeds of \$129,500.

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Date	Details ⁽¹⁾
August 3, 2018	completed private placement of 250,000 units at a price of \$0.50 per unit for gross proceeds of \$125,000.

⁽¹⁾ The Company completed a 2:1 forward split of its Common Shares and convertible securities on June 4, 2018. Figures in this table have been restated on a post-split basis.

USE OF PROCEEDS

Available Funds: We estimate we will have the following funds available upon completion of the Offering:

Source of Funds	Amount if Minimum Offering is Raised (\$)	Amount if Maximum Offering is Raised (\$)	Amount if Over-Allotment Offering Option is exercised in full (\$)
Gross Proceeds of Offering	2,000,000	2,500,000	2,875,000
Less: Agent's Commission	200,000	250,000	287,500
Transaction Costs ⁽¹⁾	70,000	70,000	70,000
Net Proceeds of Offering	1,730,000	2,180,000	2,517,500
Approximate Working Capital as of August 31, 2018	1,000,000	1,000,000	1,000,000
Total Funds Available	2,730,000	3,180,000	3,517,500

⁽¹⁾ Consists of estimated fees to obtain a listing on the Exchange, estimated Transfer Agent fees, estimated fees and corporate finance fee.

Total Funds Available, Breakdown of Funds and Principal Purposes for Which Funds Will be used

Our total anticipated operating expenses and capital expenditures over the 12-month period following completion of the Offering if we raise the Minimum Amount, Maximum Amount and the Over-Allotment are as follows:

Expense	Minimum Amount (\$)	Maximum Amount (\$)	Over Allotment (\$)
General administration:			
Compensation (Officers, employees and contractors)	1,516,000	1,516,000	1,516,000
Expenses			
Travel	50,000	50,000	50,000
Insurance	10,000	10,000	10,000
Rent	76,000	76,000	76,000
Listing and filing fees	30,000	30,000	30,000
Directors' fees	75,000	75,000	75,000
Professional fees	18,000	18,000	18,000
Investor/Public relations	-	60,000	60,000

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Expense	Minimum Amount (\$)	Maximum Amount (\$)	Over Allotment (\$)
Office and other expenses	16,000	26,000	26,000
Launch of Urban Juve Wellness Product line:			
Brand launch team	709,000	709,000	709,000
Products testing	-	20,000	20,000
Product samples	-	20,000	20,000
Development of packaging	-	20,000	20,000
Production of starting inventory	100,000	200,000	200,000
e-commerce readiness	100,000	200,000	300,000
Marketing and promotional activities	30,000	150,000	387,500
Total	2,730,000	3,180,000	3,517,500

We have a limited operating history and may sustain losses in the future. Since our inception, we have had negative operating cash flow. We intend 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, if required, an amendment to this Prospectus will be filed. See "Risk Factors".

Business Objectives and Milestones

The following describes our business objectives and milestones using our total funds available.

Business Objective	Milestones	Estimated Time Period	Allocation of Available Funds Amount if Minimum Offering is Raised (\$)	Allocation of Available Funds if Maximum Offering is Raised (\$)	Allocation of Available Funds if Over-Allotment Option is exercised in full (\$)
Launch of Urban Juve Product line	Assembling an expert team for brand and ongoing compensation	June 2018- June 2019	709,000	709,000	709,000
	Products testing Phase II	November 2018	-	20,000	20,000
	Development of packaging Phase II	November 2018	-	20,000	20,000
	Production of starting inventory	August-December 2018	100,000	200,000	200,000
	e-commerce readiness	November - December 2018	100,000	200,000	300,000
	Product samples	January 2019	-	20,000	20,000

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Business Objective	Milestones	Estimated Time Period	Allocation of Available Funds Amount if Minimum Offering is Raised (\$)	Allocation of Available Funds if Maximum Offering is Raised (\$)	Allocation of Available Funds if Over-Allotment Option is exercised in full (\$)
	Marketing and promotional activities	January – May 2019	30,000	150,000	387,500
Total			939,000	1,319,000	1,656,500

Other Sources of Funding

We have not yet reached profitability and we are currently dependent on equity and loan financing to execute our business plan.

Please see our MD&A attached as Schedule “D” for additional disclosure for venture issuers without significant revenue and junior issuers.

In addition to the funds to be raised under the Offering, we have estimated approximate working capital of \$1,000,000 as at August 31, 2018 acquired through equity financing and available through a shareholder loan.

Shareholder Loan

On August 3, 2018, the Company and Ms. Green entered into a loan agreement under which Ms. Green will advance up to \$500,000 to the Company on demand by the Company. Under this agreement, Ms. Green has agreed not to demand repayment in cash until twelve months after the Company has completed the Offering or, at the Company’s discretion, until the Company has obtained sufficient equity funding to support its business plan for at least twelve months after the Offering. Ms. Green may convert the outstanding principal, in part or in full, at any time into Units. Interest on the principal of the loan will accrue at 5% per annum. To date no money has been loaned by Ms. Green pursuant to this loan agreement as the Company has not needed to.

Financing by Special Warrants

We have also received proceeds from the Special Warrant Private Placement, as follows: on July 9, 2018, we closed the first tranche of the Special Warrant Private Placement for total net cash proceeds of \$122,000 (\$28,350 of the gross proceeds were in payment of consulting services rendered); on July 18, 2018 we closed the second tranche of the Special Warrant Private Placement for total net cash proceeds of \$78,750, on July 20, 2018 we closed the third tranche of the Special Warrant Private Placement for total net cash proceeds of \$105,800; on July 26, 2018 we closed the fourth tranche of the Special Warrant Private Placement for total net cash proceeds of \$129,300; on August 3, 2018 we closed the fifth tranche of the Special Warrant Private Placement for total net cash proceeds of \$115,000.

Net cash proceeds from the Special Warrant Private Placement totaled \$550,850.

Proceeds from the Special Warrant Private Placement is included in our current working capital but not included in our anticipated use of proceeds from the Units sold under the Offering.

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DIVIDENDS OR DISTRIBUTIONS

We have not paid dividends since our incorporation. While there are no restrictions in our articles or pursuant to any agreement or understanding which could prevent us from paying dividends or distributions, we have limited cash flow and anticipate using all available cash resources to fund working capital and grow our 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 on the basis of our earnings, financial requirements and other conditions existing at the time a determination is made.

MANAGEMENT’S DISCUSSION AND ANALYSIS

The MD&A should be read in conjunction with the Financial Statements and the disclosure contained in this Prospectus. The discussions of results are as of the dates stated in the applicable MD&A. The financial statements and the financial data derived therefrom and included in this Prospectus have been prepared in accordance with IFRS.

Our MD&A for the three and six months ended May 31, 2018 and 2017 and the years ended November 30, 2017 and 2016 are attached hereto as Schedule D.

DESCRIPTION OF THE OUTSTANDING SECURITIES

Common Shares

Our authorized capital consists of an unlimited number of Common Shares, of which 83,581,534 are issued and outstanding as at the date of this Prospectus as fully paid and non-assessable.

Holders of the Common Shares are entitled to vote at all meetings of the holders of our Common Shares and, subject to the rights of holders of any shares ranking in priority to or on a parity with the Common Shares, to participate ratably in any distribution of our property or assets upon liquidation or wind-up.

Warrants

The following table summarizes the common share purchase warrants outstanding in our authorized capital as of the date of this Prospectus (the “**Warrants**”):

Date of Issuance	Number of Warrants	Exercise Price (\$)	Expiry Date
October 10, 2017	400,000	0.50	October 10, 2018
October 19, 2017	2,000,000	0.175	October 19, 2018 (1)
November 17, 2017 (1)	7,250,000	0.50	November 17, 2018 (1)
November 22, 2017 (1)	8,120,000	0.50	November 22, 2018 (1)
November 23, 2017	50,000	0.50	November 23, 2018 (1)
December 8, 2017	1,356,662	0.50	The earlier of: (i) six months from the closing date of the Offering, or (ii) December 8, 2018
December 20, 2017	1,333,332	0.50	The earlier of: (i) six months from the closing date of the Offering, or (ii) December 20, 2018
February 2, 2018	437,200	0.80	Twelve months from the closing date of the Offering
April 20, 2018	280,000	0.75	October 20, 2019
July 9, 2018	16,000	0.50	July 9, 2020

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Date of Issuance	Number of Warrants	Exercise Price (\$)	Expiry Date
July 9, 2018	316,700	1.00	July 9, 2020
July 18, 2018	17,500	0.50	July 18, 2020
July 18, 2018	175,000	1.00	July 18, 2020
July 20, 2018	400	0.50	July 20, 2020
July 20, 2018	212,000	1.00	July 20, 2020
July 26, 2018	400	0.50	July 26, 2020
July 26, 2018	259,000	1.00	July 26, 2020
August 3, 2018	20,000	0.50	August 3, 2020
August 3, 2018	250,000	1.00	August 3, 2020
TOTAL	22,494,194		

(1) Our Board of Directors may extend the term of these warrants at the same exercise price or at a higher exercise price, to give these securityholders an opportunity to exercise these warrants after we can offer liquidity in the secondary market through a stock exchange listing.

Special Warrants

The following table summarizes the Special Warrants outstanding in our authorized capital as of the date of this Prospectus:

Date of Issuance	Number of Warrants	Exercise Price (\$)	Expiry Date
July 9, 2018 ⁽¹⁾	316,700	0.50	the earlier of: (a) the first (1st) business day following the day on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by the Company qualifying the distribution of the common shares to be issued upon exercise of the Special Warrants; and (b) the third (3rd) anniversary of the date of issuance of the Special Warrants
July 18, 2018 ⁽¹⁾	175,000	0.50	the earlier of: (a) the first (1st) business day following the day on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by the Company qualifying the distribution of the common shares to be issued upon exercise of the Special Warrants;

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Date of Issuance	Number of Warrants	Exercise Price (\$)	Expiry Date
			and (b) the third (3rd) anniversary of the date of issuance of the Special Warrants
July 20, 2018 ⁽¹⁾	212,000	0.50	the earlier of: (a) the first (1st) business day following the day on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by the Company qualifying the distribution of the common shares to be issued upon exercise of the Special Warrants; and (b) the third (3rd) anniversary of the date of issuance of the Special Warrants
July 26, 2018 ⁽¹⁾	259,000	0.50	the earlier of: (a) the first (1st) business day following the day on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by the Company qualifying the distribution of the common shares to be issued upon exercise of the Special Warrants; and (b) the third (3rd) anniversary of the date of issuance of the Special Warrants
August 3, 2018 ⁽¹⁾	250,000	0.50	the earlier of: (a) the first (1st) business day following the day on which a receipt for a (final) prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Province of British Columbia and such other jurisdictions as may be determined by the Company qualifying the distribution of the common shares to be issued upon exercise of the Special Warrants; and (b) the third (3rd) anniversary of the date of issuance of the Special Warrants
TOTAL	1,212,700		

Options

The Board has approved a Stock Option Plan, designed for our selected employees, officers, directors, consultants and contractors, to incentivize such individuals to contribute toward our long-term goals, and to encourage such individuals to acquire Common Shares as long-term investments. Our Stock Option Plan is a fixed 20% stock option plan that is administered by the Board and authorizes the issuance of up to 16,716,306 stock options or such additional amount as may be approved from time to time by the shareholders of the Company. The terms of any award are determined by the Board, provided that no options may be granted at less than the fair market value of Common Shares as of the date of the grant. As of the date of this Prospectus, there are 9,623,500 outstanding options to purchase Common Shares under the Stock Option Plan. See “*Options to Purchase Securities*”.

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Date of Issuance	Number of Options Outstanding	Exercise Price (\$)	Expiry Date
June 1, 2017	100,000	0.05	June 1, 2022
July 15, 2017	60,000	0.05	July 15, 2022
October 10, 2017	400,000	0.05	October 10, 2019
October 16, 2017	500,000	0.075	October 16, 2022
November 17, 2017	200,000	0.10	November 17, 2022
November 22, 2017	100,000	0.10	November 22, 2022
January 8, 2018	1,000,000	0.15	January 8, 2023
January 29, 2018	200,000	0.15	January 29, 2023
January 30, 2018	200,000	0.40	January 30, 2023
February 9, 2018	1,550,000	0.15	February 9, 2023
February 13, 2018	400,000	0.40	February 13, 2023
February 16, 2018	1,000,000	0.40	February 16, 2023
February 17, 2018	200,000	0.40	February 17, 2023
February 26, 2018	100,000	0.40	February 26, 2023
February 28, 2018	1,400,000	0.40	February 28, 2023
March 5, 2018	400,000	0.40	March 5, 2023
March 8, 2018	200,000	0.40	March 8, 2023
March 21, 2018	200,000	0.40	March 21, 2023
March 22, 2018	40,000	0.40	March 22, 2023
April 15, 2018	400,000	0.50	April 15, 2023
April 23, 2018	100,000	0.50	April 23, 2023
April 25, 2018	100,000	0.50	April 23, 2023
April 30, 2018	300,000	0.40	April 30, 2023
May 1, 2018	200,000	0.50	May 1, 2023
June 7, 2018	200,000	0.50	June 7, 2023
June 21, 2018	25,000	0.50	June 21, 2023
July 9, 2018	30,000	0.50	July 9, 2023
August 15, 2018	18,500	0.25	August 15, 2023
TOTAL	9,623,500		

See "Options to Purchase Securities" for more information.

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DESCRIPTION OF THE SECURITIES TO BE DISTRIBUTED

Each Unit is comprised of one Unit Share and one Unit Warrant.

Unit Shares

Upon the completion of the Offering, we will issue up to 5,000,000 Unit Shares (5,750,000 if the Over-Allotment Option is exercised in full). The holder of each Unit Share is entitled to vote at all meetings of the holders of our Common Shares and, subject to the rights of holders of any shares ranking in priority to or on a parity with the Common Shares, to participate ratably in any distribution of our property or assets upon liquidation or wind-up.

Unit Warrants

Upon the completion of the Offering, we will issue up to 5,000,000 Unit Warrants (5,750,000 if the Over-Allotment Option is exercised in full). Each Unit Warrant will entitle the holder thereof to acquire, subject to adjustment in certain circumstances, one Common Share (each, a "**Warrant Common Share**") at an exercise price of \$1.10 until 5:00 p.m. (Toronto time) on the date that is 24 months from the Closing Date (as defined herein), and one common share purchase warrant (each, a "**Second Warrant**"). Each whole Second Warrant will entitle the holder thereof to acquire, subject to adjustment in certain circumstances, one Warrant Common Share at an exercise price of \$2.00 until 5:00 p.m. (Toronto time) on the date that is 24 months from the Closing Date (as defined herein).

We anticipate that the Unit Warrants to be issued under the Offering will each be governed by the terms of warrant indentures (the "**Warrant Indenture**") to be dated as of the Closing Date between the Company and Computershare Investor Services Inc. (the "**Warrant Agent**").

The following summary of certain anticipated provisions of the Warrant Indenture does not purport to be complete and is subject in its entirety to the detailed provisions of the Warrant Indenture. Reference should be made to the Warrant Indenture for the full text of attributes of the Unit Warrants respectively, which will be filed by the Company under its corporate profile on SEDAR following the closing of the Offering.

The Unit Warrants and Warrant Common Shares have not been and will not be registered under the U.S. Securities Act or any applicable state securities laws, and the Unit Warrants may not be exercised by or on behalf of a person in the United States unless an exemption from such registration is available and documentation to that effect is provided in accordance with the terms of the Warrant Indenture.

Each Unit Warrant will entitle the holder to acquire, subject to adjustment in certain circumstances, a Second Unit at an exercise price of \$1.10 until the date that is 24 months following the Closing Date (the "**Unit Warrant Expiry Date**"), after which time the Unit Warrants will be void and of no value.

The Unit Warrants may be issued in uncertificated form. Any Unit Warrants issued in certificated form shall be evidenced by a warrant certificate in the form attached to the Warrant Indenture. All Unit Warrants issued in the name of CDS may be in either a certificated or uncertificated form, such uncertificated form being evidenced by a book-entry position on the register of warrant holders to be maintained by the Warrant Agent at its principal offices in Vancouver, British Columbia and Toronto, Ontario.

The Warrant Indenture will provide that the share ratio and exercise price of the Unit Warrants will be subject to adjustment in the event of a subdivision or consolidation of the Common Shares. The Warrant Indenture will also provide that if there is: (i) a reclassification or change of the Common Shares, (ii) any consolidation, amalgamation, arrangement or other business combination of the Company resulting in any reclassification, or change of the Common Shares into other shares, or (iii) any sale or conveyance of the Company's assets as an entity or substantially as an entirety to another entity, then each holder of a Unit Warrant or Second Warrant which is thereafter exercised shall receive, *in lieu* of Common Shares, the kind and number or amount of other securities or property which such holder would have been entitled to receive as a result of such event if such holder had exercised the Unit Warrants or Second Warrant prior to the event.

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The Company will also covenant in the Warrant Indenture that, during the period in which the Unit Warrants are exercisable, it will give notice to holders of Unit Warrants of certain stated events, including events that would result in an adjustment to the exercise price of the Unit Warrants issuable upon exercise of the Unit Warrants, at least 14 days prior to the record date or effective date, as the case may be, of such events.

No fractional Common Shares will be issuable to any holder of Unit Warrants upon the exercise thereof, and no cash or other consideration will be paid *in lieu* of fractional shares. The holding of Unit Warrants will not make the holder thereof a shareholder of the Company or entitle such holder to any right or interest in respect of the Unit Warrants except as expressly provided in the Warrant Indenture. Holders of Unit Warrants will not have any voting or pre-emptive rights or any other rights of a holder of Common Shares.

From time to time, the Company and the Warrant Agent, without the consent of the holders of Unit Warrants, may amend or supplement the Warrant Indentures for certain purposes, including curing defects or inconsistencies or making any change that does not adversely affect the rights of any holder of Unit Warrants. Any amendment or supplement to the Warrant Indenture that adversely affects the interests of the holders of the Unit Warrants may only be made by "extraordinary resolution", which will be defined in the respective Warrant Indenture as a resolution either: (i) passed at a meeting of the holders of the Unit Warrants, as applicable, at which there are holders present in person or represented by proxy representing at least 20% of the aggregate number of the then outstanding Unit Warrants, as applicable and passed by the affirmative vote of holders representing not less than 66⅔% of the aggregate number of all the then outstanding Unit Warrants represented at the meeting and voted on the poll upon such resolution or (ii) adopted by an instrument in writing signed by the holders of not less than 66⅔% of the aggregate number of all the then outstanding Unit Warrants, as applicable.

Over-Allotment Units

The Over-Allotment Units will be issued for the sole purpose of covering over-allotments from subscribers of the Offering. The Over-Allotment Option and the Common Shares underlying the Units and the Unit Warrants issued under the Over-Allotment Option are qualified for distribution under this Prospectus.

Agent's Option

Upon the completion of the Offering, we will issue up to 500,000 Agent's Options (750,000 if the Over-Allotment Option is exercised in full). Each Agent's Option entitles the holder to purchase one Common Share at a price of \$0.50 per Agent's Option for a period of 24 months from the Closing Date.

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CONSOLIDATED CAPITALIZATION

Other than as listed in the "Prior Sales" section of this Prospectus, and other than as a result of this Offering and any securities issued since then end of our Q2 2018 (May 31, 2018) (please see "Prior Sales"), there have been no material changes in the Company's capital structure on a consolidated basis.

The following table provides information about our non-diluted capitalization upon completion of the Offering:

Designation of security	Number authorized to be issued	Outstanding at May 31, 2018 ⁽¹⁾	Outstanding at the date of this Prospectus	Outstanding after giving effect to the Minimum Offering	Outstanding after giving effect to the Maximum Offering	Outstanding after giving effect to the full Offering and the Over-Allotment Option
Common Shares	Unlimited	78,291,134	83,581,534	83,581,534	83,581,534	83,581,534
Common Shares issued as part of the Units	Unlimited	Nil	Nil	4,000,000	5,000,000	5,750,000
Common Shares issued upon conversion of outstanding Special Warrants ⁽²⁾	Unlimited	Nil	Nil	1,212,700	1,212,700	1,212,700
Total non-diluted Capitalization		78,291,234	83,581,534	88,794,234	89,794,234	90,544,234

(1) The Company completed a 2:1 split of its Common Shares on June 4, 2018. Numbers in this table have been restated on a post-split basis.

(2) 1,212,700 Special Warrants issued under the Special Warrant Private Placement will convert automatically into Common Shares upon completion of the Offering.

The following table provides information about our fully-diluted capitalization upon completion of the Offering:

Designation of security	Number authorized to be issued	Outstanding at May 31, 2018 ⁽¹⁾	Outstanding at the date of this Prospectus	Outstanding after giving effect to the Minimum Offering	Outstanding after giving effect to the Maximum Offering	Outstanding after giving effect to the full Offering and the Over-Allotment Option
Common Shares	Unlimited	78,291,134	83,581,534	83,581,534	83,581,534	83,581,534

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Designation of security	Number authorized to be issued	Outstanding at May 31, 2018⁽¹⁾	Outstanding at the date of this Prospectus	Outstanding after giving effect to the Minimum Offering	Outstanding after giving effect to the Maximum Offering	Outstanding after giving effect to the full Offering and the Over-Allotment Option
Common Shares issued as part of the Units	Unlimited	Nil	Nil	4,000,000	5,000,000	5,750,000
Common Shares issued upon conversion of Special Warrants ⁽²⁾	Unlimited	Nil	Nil	1,212,700	1,212,700	1,212,700
Common Shares issued and reserved for issuance upon exercise of Warrants issued in the Special Warrant Private Placement Finders ⁽³⁾	Unlimited	Nil	Nil	108,600	108,600	108,600
Common Shares reserved for issuance upon exercise of Warrants ⁽⁴⁾	Unlimited	26,600,534	22,494,194	22,494,194	22,494,194	22,494,194
Common Shares reserved for issuance upon exercise of Unit Warrants	Unlimited	Nil	Nil	4,000,000	5,000,000	5,750,000
Common Shares reserved for issuance upon exercise of Second Warrants	Unlimited	Nil	Nil	4,000,000	5,000,000	5,750,000
Common Shares reserved for issuance upon exercise of Agent's Options	Unlimited	Nil	Nil	400,000	500,000	575,000

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Designation of security	Number authorized to be issued	Outstanding at May 31, 2018 ⁽¹⁾	Outstanding at the date of this Prospectus	Outstanding after giving effect to the Minimum Offering	Outstanding after giving effect to the Maximum Offering	Outstanding after giving effect to the full Offering and the Over-Allotment Option
Common Shares reserved for issuance upon exercise of Options	Maximum 20% of the issued and outstanding Common Shares of the Company	13,550,000	9,623,500	9,623,500	9,623,500	9,623,500
Total Fully Diluted Capitalization		118,441,668	115,699,228	129,420,528	132,520,528	134,845,528

- (1) The Company completed a 2:1 split of its Common Shares on June 4, 2018. Numbers in this table have been restated on a post-split basis.
- (2) 1,212,700 Special Warrants issued under the Special Warrant Private Placement will convert automatically into Common Shares upon completion of the Offering.
- (3) 54,300 Warrants were issued to certain finders under the Special Warrant Private Placement. These Warrants are exercisable for 54,300 Special Warrants, which convert automatically into (a) Common Shares after the Offering if the Offering is completed; and (b) 54,300 Warrant to purchase a Common Share.
- (4) Excludes Special Warrants.

OPTIONS AND OTHER RIGHTS TO PURCHASE SECURITIES

Stock Options

The Board has adopted a Stock Option Plan whereby a maximum of 20% of the issued and outstanding Common Shares, from time to time, may be reserved for issuance pursuant to the exercise of options. Under the terms of the Stock Option Plan, options may be granted only to: (i) our employees, officers, directors, and consultants; (ii) employees, officers, directors, and consultants of an affiliate of ours; and (iii) any other person deemed suitable by the Board to receive options to purchase Common Shares.

The exercise price of any option when exercised may not be less than the greater of the closing market price of the Common Shares on: (a) the last trading day immediately preceding the date of grant of the option; and (b) the date of grant of the option; provided however, that if the Common Shares are not listed on any securities exchange, the exercise price may not be less than the fair market value of the Common Shares as may be determined by the Board on the day immediately preceding the date of the grant of such option.

The options are non-assignable and non-transferable. Options granted under the Stock Option Plan have a maximum term of five years and can only be exercised by the optionee as long as the optionee remains an eligible optionee pursuant to the Stock Option Plan or within 90 days (or as otherwise determined by the Board) after ceasing to be an eligible optionee, or, if the optionee dies, within one year from the date of the optionee's death.

Subject to shareholder approval in certain circumstances, the Board may from time to time amend or revise the terms of the Stock Option Plan or may terminate the Stock Option Plan at any time. The following table sets forth information with respect to the options of the Company outstanding as at the date of this prospectus. The amount of options which are issued under the Stock Option Plan represent 12% of the current issued and outstanding Common Shares.

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The following table summarizes the allocation of the options granted by us to the date of this Prospectus:

Optionee	Number of Options	Exercise Price (\$)	Expiry Date
Director only, current and former (4 persons)	1,400,000 ⁽¹⁾	100,000 of which have an exercise price of \$0.05 per common share; 1,000,000 of which have an exercise price of \$0.15 per common share; and 300,000 of which have an exercise price of \$0.40 per common share;	100,000 of which expire on June 1, 2022; 1,000,000 of which expire January 8, 2023; 300,000 of which expire February 28, 2023
Officers, current and former (6 persons)	3,212,000 ⁽²⁾	400,000 of which have an exercise price of \$0.05 per common share; 400,000 of which have an exercise price of \$0.075 per common share; 200,000 of which have an exercise price of \$0.10 per common share; 12,000 of which have an exercise price of \$0.25 per common share; 2,000,000 of which have an exercise price of \$0.40 per common share; and 200,000 of which have an exercise price of \$0.50 per common share;	400,000 of which expire on October 10, 2022; 400,000 of which expire on October 16, 2022; 200,000 of which expire on November 17, 2022; 1,000,000 of which expire on February 16, 2023; 300,000 of which expire on February 28, 2023; 400,000 of which expire on March 5, 2023; 300,000 of which expire on April 30, 2023; 200,000 of which expire on May 1, 2023; and 12,000 of which expire on August 15, 2023;
Advisors, Consultants and Employees	5,011,500 ⁽³⁾	260,000 of which have an exercise price of \$0.05 per common share; 100,000 of which have an exercise price of \$0.075 per common share; 100,000 of which have an exercise price of \$0.10 per common share; 1,750,000 of which have an exercise price of \$0.15 per common share; 6,500 of which have an exercise price of \$0.25 per common share; 2,140,000 of which have an exercise price of \$0.40 per common share; and 655,000 of which have an exercise price of \$0.50 per common share;	60,000 of which expire on July 15, 2022; 100,000 of which expire on October 16, 2022; 100,000 of which expire on November 22, 2022; 200,000 of which expire on January 29, 2023; 200,000 of which expire on January 30, 2023; 1,550,000 of which expire on February 9, 2023; 400,000 of which expire on February 13, 2023; 200,000 of which expire on February 17, 2023; 100,000 of which expire on February 26, 2023; 800,000 of which expire on February 28, 2023; 200,000 of which expire on March 8, 2023; 200,000 of which expire on March 21, 2023; 40,000 of which expire on March 22, 2023; 400,000 of which expire on April 15, 2023; 100,000 of which expire on April 23, 2023; 100,000 of which expire on April 25, 2023; 200,000 of which expire on June 7, 2023; 25,000 of which expire on June 21, 2023; 30,000 of which expire on July 9, 2023; and 6,500 of which expire on August 15, 2023.
Total	9,623,500		

⁽¹⁾ 50,000 options were granted on June 1, 2017, post-forward split 100,000 options, and are subject to a vesting schedule whereby 12.5% of the options vest every 3 months after the Company becomes listed on a Canadian stock exchange; 500,000 options were granted on January 8, 2018, post-forward split 1,000,000 options, and are subject to a vesting schedule whereby 50% of the options vested immediately and the remainder vest at a rate of 12.5% every months thereafter until

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12 months after the grant date; and 150,000 options were granted on February 28, 2018, post-forward split 300,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant

- (2) 200,000 options were granted on October 10, 2017, post-forward split 400,000 options and subject to a vesting schedule whereby 25% of the stock options vest 6 months after the date of grant and 25% of the options vest every 6 months thereafter until 24 months after the date of grant; 200,000 options were granted on October 16, 2017, post-forward split 400,000 options and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 100,000 options were granted on November 17, 2017, post-forward split 200,000 options, and 100% of the options vested immediately; 500,000 options were granted on February 16, 2018, post-forward split 1,000,000 options and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 150,000 options were granted on February 28, 2018, post-forward split 300,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 200,000 options were granted on March 5, 2018, post-forward split 400,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 150,000 options were granted on April 30, 2018, post-forward split 300,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 100,000 options were granted on May 1, 2018, post-forward split 200,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; and 12,000 options were granted on August 15, 2018 all of which vest immediately;
- (3) 30,000 options were granted on July 15, 2017, post-forward split 60,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 50,000 options were granted on October 16, 2017, post-forward split 100,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 50,000 options were granted on November 22, 2017, post-forward split 100,000 options, all of which vested immediately; 100,000 options were granted January 29, 2018, post-forward split 200,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 100,000 options were granted on January 30, 2018, post-forward split 200,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 775,000 options were granted on February 9, 2018, post-forward split 1,550,000 options, of which 1,050,000 are and are subject to a vesting schedule whereby 50% of the options vested immediately and the remainder vest at a rate of 12.5% every months thereafter until 12 months after the grant date and 500,000 are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 200,000 options were granted on February 13, 2018, post-forward split 400,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 100,000 options were granted on February 17, 2018, post-forward split 200,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 50,000 options were granted on February 26, 2018, post-forward split 100,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12

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months after the date of grant; 400,000 options were granted on February 28, 2018, post-forward split 800,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 100,000 options were granted on March 8, 2018, post-forward split 200,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 100,000 options were granted on March 21, 2018, post-forward split 200,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 20,000 options were granted on March 22, 2018, post-forward split 40,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 200,000 options were granted on April 15, 2018, post-forward split 400,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 50,000 options were granted on April 23, 2018, post-forward split 100,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 50,000 options were granted on April 25, 2018, post-forward split 100,000 options, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 200,000 options were granted on June 7, 2018, all of which vested immediately; 25,000 options were granted on June 21, 2018 and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant; 30,000 options were granted on July 9, 2018, all of which vest 2 months after the date of grant; and 6,500 options were granted on August 15, 2018, and are subject to a vesting schedule whereby 25% of the stock options vest 3 months after the date of grant and 25% of the options vest every 3 months thereafter until 12 months after the date of grant

Warrants

Please see the above section “*Description of the Outstanding Securities – Warrants*”.

Special Warrants

The Special Warrant Private Placement offered securities of the Company at \$0.50 per unit, with each unit consisting of one special warrant and one warrant to purchase a Common Share for up to 2 years at a price of \$1.00 Common Share.

On July 9, 2018, we closed the first tranche of the Special Warrant Private Placement for total net cash proceeds of \$122,000 (\$28,350 of the gross proceeds were in payment of consulting services rendered); on July 18, 2018 we closed the second tranche of the Special Warrant Private Placement for total net cash proceeds of \$78,750, on July 20, 2018 we closed the third tranche of the Special Warrant Private Placement for total net cash proceeds of \$105,800; on July 26, 2018 we closed the fourth tranche of the Special Warrant Private Placement for total net cash proceeds of \$129,300; on August 3, 2018 we closed the fifth tranche of the Special Warrant Private Placement for total net cash proceeds of \$115,000.

As of the date of this Prospectus, there are 1,212,700 Special Warrants outstanding.

The Special Warrants will be adjusted in the event of an Anti-Dilutive Triggering Event, as such term is defined below (please see “*Anti-Dilutive Provisions*” below for more information).

We have provided to each Special Warrant holder a contractual right of rescission of the prospectus-exempt transaction under which the Special Warrant was initially acquired. The contractual right of rescission provides that if a Special Warrant holder who acquires another of our securities on exercise of the Special

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Warrant as provided for in this Prospectus is, or becomes, entitled under the securities legislation of a jurisdiction to the remedy of rescission because of the Prospectus or an amendment to the Prospectus containing a misrepresentation, then:

- the holder is entitled to rescission of both the holder’s exercise of its Special Warrant and the private placement transaction under which the Special Warrant was initially acquired,
- the holder is entitled in connection with the rescission to a full refund of all consideration paid to the issuer on the acquisition of the Special Warrant, and
- if the holder is a permitted assignee of the interest of the original Special Warrant subscriber, the holder is entitled to exercise the rights of rescission and refund as if the holder was the original subscriber.

Upon conversion of the Special Warrants into Common Shares, holders of the Common Shares shall be entitled to vote at all meetings of the holders of our common shares and, subject to the rights of holders of any shares ranking in priority to or on a parity with the common shares, to participate rateably in any distribution of our property or assets upon liquidation or winding-up.

PRIOR SALES

The table below sets out the prior sales of Common Shares and Units for the 12-month period preceding the date of this Prospectus. For issuances of options see “Description of the Outstanding Securities - Options” and “Options to Purchase Securities”. This table does not include units issued to finders under private placements: please see “Description of the Outstanding Securities – Warrants” for a full list of all of the outstanding Warrants.

Date of issuance	Type of security issued	Number of securities issued⁽¹⁰⁾	Price per security (\$)	Value received (\$)	Type of transaction
September 20, 2017	Common shares	50,000	0.0500	2,500	Securities for Debt
October 10, 2017	Common shares ⁽¹⁾	400,000	0.0500	20,000	Consideration for purchase agreement
October 19, 2017	Units ⁽²⁾	2,000,000	0.0750	150,000	Private placement
November 17, 2017	Units ⁽³⁾	4,755,000	0.1000	475,500	Private placement
November 17, 2017	Units ⁽³⁾	1,995,000	0.1000	199,500	Consideration for services
November 22, 2017	Units ⁽³⁾	7,820,000	0.1000	782,000	Private placement
November 22, 2017	Common shares	200,000	0.1000	20,000	Consideration for services
November 23, 2017	Units ⁽³⁾	50,000	0.1000	5,000	Private placement

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Date of issuance	Type of security issued	Number of securities issued⁽¹⁰⁾	Price per security (\$)	Value received (\$)	Type of transaction
November 28, 2017	Common shares ⁽⁴⁾	4,900,000	0.1250	612,500	Consideration for purchase agreement
December 8, 2017	Units ⁽⁵⁾	1,356,662	0.1500	203,499	Private placement
December 20, 2017	Units ⁽⁵⁾	1,333,332	0.1500	200,000	Private placement
January 1, 2018	Common Shares	2,000,000	0.1500	300,000	Employment Bonus ⁽⁶⁾
January 1, 2018	Common Shares	4,000,000	0.0250	100,000	Option Exercise ⁽⁷⁾
February 2, 2018	Units ⁽⁸⁾	749,500	0.4000	299,800	Private placement
February 2, 2018	Common Shares	25,000	0.0750	1,875	Option Exercise
March 8, 2018	Common Shares	2,000,000	0.0500	100,000	Option Exercise
April 20, 2018	Units ⁽⁹⁾	280,000	0.5000	140,000	Private placement
May 29, 2018	Common Shares	290,000	0.125	36,250	Warrant Exercise
May 30, 2018	Common Shares	100,000	0.125	12,500	Warrant Exercise
May 31, 2018	Common Shares	400,000	0.125	50,000	Warrant Exercise
June 4, 2018	Common Shares	200,000	0.05	10,000	Private placement
June 4, 2018	Common Shares	200,000	0.10	20,000	Private placement
June 4, 2018	Common Shares	100,000	0.10	10,000	Private placement
June 12, 2018	Common Shares	100,000	0.125	12,500	Warrant Exercise
June 28, 2018	Common Shares	690,400	0.125	86,300	Warrant Exercise
July 9, 2018	Units ⁽¹¹⁾	260,000	0.50 ⁽¹²⁾	130,000	Private placement

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Date of issuance	Type of security issued	Number of securities issued⁽¹⁰⁾	Price per security (\$)	Value received (\$)	Type of transaction
July 9, 2018	Units ⁽¹¹⁾	56,700	0.50 ⁽¹²⁾	28,350	Securities for Debt
July 18, 2018	Units ⁽¹¹⁾	175,000	0.50 ⁽¹²⁾	87,500	Private placement
July 20, 2018	Units ⁽¹¹⁾	212,000	0.50 ⁽¹²⁾	106,000	Private placement
July 26, 2018	Units ⁽¹¹⁾	259,000	0.50 ⁽¹²⁾	129,500	Private placement
July 26, 2018	Common Shares	4,000,000	0.05	200,000	Option Exercise related to an Employment Bonus
August 3, 2018	Units ⁽¹¹⁾	250,000	0.50 ⁽¹²⁾	125,000	Private placement
Total		41,207,594		\$4,656,093	

- (1) Common Shares issued at a deemed price of \$0.05 per Common Share pursuant to the Urban Juve Cosmetic Products Sale.
- (2) Units comprised of one Common Share and of one common share purchase warrant exercisable at a price of \$0.175 per Common Share for 12 months. See “Description of the Outstanding Securities – Warrants”.
- (3) Units comprised of one Common Share and of one common share purchase warrant exercisable at a price of \$0.50 per Common Share for 12 months. See “Description of the Outstanding Securities – Warrants”.
- (4) Common Shares issued pursuant to the GP License.
- (5) Units comprised of one Common Share and one common share purchase warrant exercisable at a price of \$0.50 per Common Share for 6 months. See “Description of the Outstanding Securities – Warrants”.
- (6) Common Shares issued at a deemed price of \$0.15 per share pursuant to a bonus to the CEO of the Company.
- (7) Common Shares issued pursuant to an option exercise and cash bonus to the CEO of the Company.
- (8) Units comprised of one Common Share and one-half of one common share purchase warrant exercisable at a price of \$0.80 per Common Share for 12 months. See “Description of the Outstanding Securities – Warrants”.
- (9) Units comprised of one Common Share and one of one common share purchase warrant exercisable at a price of \$0.75 per Common Share for 18 months. See “Description of the Outstanding Securities – Warrants”.
- (10) The Company completed a 2:1 forward split of its Common Shares on June 4, 2018 – numbers in this table and these footnotes have been restated on a post-split basis.
- (11) Units comprised of one Special Warrant and one common share purchase warrant exercisable at a price of \$1.00 per share for 24 months. See “Description of the Outstanding Securities – Warrants”.
- (12) Please see below “Anti-Dilution Provisions” for a discussion of how these Special Warrants contain anti-dilution provisions.

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Anti-Dilutive Provisions

On July 9, 2018, July 17, 2018, July 20, 2018, July 26, 2018 and August 3, 2018, the Company issued a total of 1,212,700 Units of the Company comprised of Special Warrants and Warrants at a price of \$0.50 per Unit to investors, all under the Special Warrant Private Placement (the “**Special Warrant Subscribers**”). The Company also issued 54,300 Warrants to certain finders in connection with the Special Warrant Private Placement (the “**Special Warrant Private Placement Finders**”). The Special Warrants and the Warrants issued in connection with the Special Warrant Private Placement include a term that the Special Warrant Subscribers’ and the Special Warrant Private Placement Finders’ securities would not be diluted in the event that securities of the Company are sold at a per unit price below than the per unit price paid by such subscriber up to and including the completion of a public offering of securities by the Company (an “**Anti-Dilution Triggering Event**”).

A summary of the mechanics of the Anti-Dilution Triggering Event are as follows:

The new purchase price shall mean the price paid for each security (the “**Lower Purchase Price**”). The original purchase price shall mean the price paid for each of the securities (the “**Original Purchase Price**”).

If the Company issues a security whereby the purchase price per security is less than the Original Purchase Price (the “**Lower Priced Unit**”), the Company shall issue to the securityholder additional securities as follows:

N = number of anti-dilution securities to be issued

$N = A / B - C$

N shall be rounded down to the nearest whole number.

Where:

A = the Original Purchase Price x C

B = the Lower Purchase Price

C = the number of securities originally purchased by the subscriber

The exercise price of any warrants issued shall be equal to the exercise price of any warrant issued as part of the Lower Priced Unit.

If the Company issues warrants as part of a unit whereby the exercise price of the warrant is less than the exercise price of the warrant issued pursuant to this Warrant Certificate (the “**Lower Exercise Price**”), the Company shall adjust the exercise price of the warrants represented by this Warrant Certificate to be equal to the Lower Exercise Price.

The Anti-Dilution Triggering Event can only happen once (i.e., the Special Warrant Subscribers and the Special Warrant Private Placement Finders could only receive additional securities and adjusted Warrants once upon the issuance of a Lower Priced Unit).

As the Offering Price equals the price paid for the Special Warrants by the Special Warrant Subscribers, and because the Unit Warrants under the Offering have the same exercise price as the Warrants issued to the Special Warrant Private Placement Finders, there will be no adjustment in the purchase price of the Special Warrants or the exercise price of the Warrants Held by the Special Warrant Private Placement Finders upon completion of the Offering.

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ESCROWED SECURITIES AND SECURITIES SUBJECT TO CONTRACTUAL RESTRICTION ON TRANSFER

Escrowed Securities and Securities Subject to Contractual Restriction on Transfer

Principals Escrowed Securities

We anticipate that we will be classified as an “emerging issuer”, as defined under NP 46-201, at the time our common shares are listed on the Exchange.

Glance Pay Inc., Penny Green, Niagara Acquisitions Corp., and KP Capital Inc. fall within the definition of “principal” of an emerging issuer under NP 46-201 whose securities are subject to escrow.

We intend for Glance Pay, Penny Green, Niagara Acquisitions Corp., and KP Capital Inc., to enter into an escrow agreement with us and the Transfer Agent dated [●] substantially in the form attached as an Appendix to NP 46-201 (Form 46-201F1) (the “**Principals Escrow Agreement**”)

The following table sets out information on the number of Common Shares that we expect will be subject to the terms of the Principals Escrow Agreement among us, the Transfer Agent, and the following persons who are collectively referred to as the “**Principal Escrow Holders**”:

Name of Escrow Holder	Number of Escrowed Securities	Percentage of Issued and Outstanding Common Shares Prior to Giving Effect to the Offering ⁽¹⁾	Percentage of Issued and Outstanding Common Shares After Giving Effect to the Minimum Offering ⁽²⁾⁽⁶⁾	Percentage of Issued and Outstanding Common Shares After Giving Effect to the Offering ⁽³⁾⁽⁶⁾	Percentage of Issued and Outstanding Common Shares After Giving Effect to the Offering and the Over-Allotment ⁽⁴⁾⁽⁶⁾	Percentage of Issued and Outstanding Common Shares After Giving Effect to the Offering and the Over-Allotment and conversion of Offering Warrants, Agent’s Option, Warrants, Special Warrants, and incentive options ⁽⁵⁾⁽⁶⁾
Glance Pay Inc.	20,900,000 Common Shares	25%	24%	23%	23%	16%
Penny Green	18,000,000 Common Shares	22%	20%	20%	20%	14%
Niagara Acquisitions Corp. ⁽⁸⁾	1,891,200 Common Shares	2%	2%	2%	2%	1%
KP Capital Inc. ⁽⁷⁾	4,000,000 Common Shares	5%	5%	4%	4%	3%

(1) Based on 83,581,534 issued and outstanding Common Shares.

(2) Based on 88,794,234 issued and outstanding Common Shares after giving effect to the Minimum Offering.

(3) Based on 89,794,234 issued and outstanding Common Shares after giving effect to the Maximum Offering.

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- (4) Based on 90,544,234 issued and outstanding Common Shares after giving effect to the Maximum Offering and the Over-Allotment Option.
- (5) Based on 134,845,928 issued and outstanding Common Shares after giving effect to the Maximum Offering, the Over-Allotment, and conversion or exercise of all of the Special Warrants, Agent's Options, Offering Warrants, Warrants, and incentive stock options.
- (6) Escrowed Common Shares intended to be deposited with the Transfer Agent.
- (7) A company wholly owned by Ms. Pineo, a director of the Company. KP Capital Inc. is considered to be a promoter. Ms. Pineo is the sole director and officer of KP Capital Inc.
- (8) Niagara Acquisitions Corp. is a family trust of which Ms. Green is a trustee.

Other Securities Subject to Contractual Restriction on Transfer

Under the Urban Juve Cosmetics Product Sale entered into between us and Bhavna Solecki, Bhavna Solecki was issued, among other things, 200,000 Common Shares (restated as 400,000 Common Shares after the Company completed a 2:1 split of its Common Shares on June 4, 2018) (the "**Solecki Shares**") issued to Ms. Solecki cannot be sold until they are released in accordance with the following schedule:

On the effective date of the Urban Juve Cosmetics Products Sale (October 10, 2017)	15% of the Solecki Shares
6 months after the Issuer's securities are listed on a Canadian exchange (the "listing date")	15% of the Solecki Shares
1 year after listing date	15% of the Solecki Shares
18 months after the listing date	15% of the Solecki Shares
24 months after the listing date	15% of the Solecki Shares
36 months after the listing date	The balance of the Solecki Shares

Under the Urban Juve International Rights Agreement entered into between us and Cannacopia Therapeutics Inc., 1,800,000 Common Shares (restated as 3,600,000 Common Shares after the Company completed a 2:1 split of its Common Shares on June 4, 2018) (the "**Cannacopia Shares**") issued to Cannacopia Therapeutics Inc. cannot be sold until they are released in accordance with the following schedule:

On the effective date of the Urban Juve International Rights Agreement (September 2, 2018)	15% of the Cannacopia Shares
6 months after the Issuer's securities are listed on a Canadian exchange (the "listing date")	15% of the Cannacopia Shares
1 year after listing date	15% of the Cannacopia Shares
18 months after the listing date	15% of the Cannacopia Shares
24 months after the listing date	15% of the Cannacopia Shares
36 months after the listing date	The balance of the Cannacopia Shares

12,926,640 Common Shares issued in private placements in May and June of 2017 are subject to a hold period of 3 months from the closing date of the Offering

12,926,640 Common Shares issued in private placements in May and June of 2017 are subject to a hold period of 6 months from the closing date of the Offering.

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PRINCIPAL SHAREHOLDERS

To the knowledge of our directors and officers, the only people who own or control, directly or indirectly, or exercise control or direction over, more than 10% of the Common Shares are:

Name of Common Shareholder	Type of Ownership	Number of Securities Owned by Common Shareholder before the Offering	Percentage of Ownership on an Undiluted Basis⁽¹⁾	Percentage Owned on a Fully-diluted Basis after giving effect to the Offering⁽²⁾	Number of Convertible or Exchangeable Securities Outstanding
Glance Pay Inc.	Direct	20,900,000 Common Shares	25%	16%	Nil
Penny Green	Direct and Indirect	19,891,200 Common Shares ³	24%	14%	2,000,000 Warrants

(1) Based on 83,581,534 issued and outstanding Common Shares as at the date of this Prospectus.

(2) Based on 134,845,528 issued and outstanding Common Shares after giving effect to the Maximum Offering, the Over-Allotment, and conversion or exercise of all of the Special Warrants, Agent's Options, Offering Warrants, Warrants, and incentive stock options.

(3) Niagara Acquisitions Corp. owns 1,891,800 Common Shares. It is a family trust of which Ms. Green is a trustee.

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 us, date appointed, number and percentage of voting securities of us that each of our directors and executive officers beneficially owns, directly or indirectly, or exercises control over, as at the date of this Prospectus. This table also includes the principal occupation, business or employment of such persons over the last five years:

Name, Position Held in Company Province and Country of Residence	Principal Occupation, Business or Employment for Last Five Years	Date of Appointment	Number and Percentage of Common Shares Beneficially Owned or Controlled	Number of Convertible or Exchangeable Securities Beneficially owned or Controlled	Total Ownership on an Undiluted Basis⁽¹⁾	Total Ownership on a Fully-diluted Basis⁽²⁾
Penny Green ⁽⁴⁾⁽⁵⁾ , Director and Chief Executive Officer, Member of the Audit and Governance Committees, British Columbia, Canada	Formerly: Director and Chief Operating Officer, President and Officer of Glance Technologies Inc. (2014 - 2018) and Director of	November 28, 2016	19,891,200 (22%)	2,000,000 Warrants	22%	14%

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Name, Position Held in Company Province and Country of Residence	Principal Occupation, Business or Employment for Last Five Years	Date of Appointment	Number and Percentage of Common Shares Beneficially Owned or Controlled	Number of Convertible or Exchangeable Securities Beneficially owned or Controlled	Total Ownership on an Undiluted Basis ⁽¹⁾	Total Ownership on a Fully-diluted Basis ⁽²⁾
	Highbury Energy Inc. (2007 – 2016)					
Krystal Pineo, Director, member of the Audit and Governance Committee, British Columbia	Director and President of KP Capital Inc. (a private equity firm) since 2017; Dental Hygienist, AARM Dental since 2009	May 17, 2017	4,000,000 ⁽³⁾ (5%)	100,000 Options	5%	3%
Spiros Margaris, Director, member of the Audit and Governance Committee, Switzerland	Venture Capitalist and Advisor, Margaris Ventures (formerly known as MARGARIS ADVISORY) since 2010	January 8, 2018	Nil	1,100,000 Options	Nil	<1%
Yucai Huang, Officer - Chief Financial Officer, British Columbia	Currently: Director of Datable Technology Corporation (TSXV: DAC) since 2015 Formerly: Chief Financial Officer of Hanwei Energy Corp. (TSE: HE) (2007 – 2018) Director of Poydras Gaming Finance Corp (2012-2014)	February 16, 2018	Nil	1,012,000 Options	Nil	<1%

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Name, Position Held in Company Province and Country of Residence	Principal Occupation, Business or Employment for Last Five Years	Date of Appointment	Number and Percentage of Common Shares Beneficially Owned or Controlled	Number of Convertible or Exchangeable Securities Beneficially owned or Controlled	Total Ownership on an Undiluted Basis ⁽¹⁾	Total Ownership on a Fully-diluted Basis ⁽²⁾
Amy Frankel Officer - Vice President Licensing	Co-General Counsel of Aritzia LP (2010 – 2018)	April 30, 2018	Nil	300,000 Options	Nil	<1%

(1) Based on 83,581,534 issued and outstanding Common Shares as at the date of this Prospectus.

(2) Based on 134,845,528 issued and outstanding Common Shares after giving effect to the Maximum Offering, the Over-Allotment, and conversion or exercise of all of the Special Warrants, Agent's Options, Offering Warrants, Warrants, and incentive stock options.

(3) Held by KP Capital Inc., a company owned by Ms. Pineo, a director of the Company.

Term of Office of Directors

The term of office of the directors expires annually at the time of our 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, our directors and executive officers as a group beneficially own, directly or indirectly, or exercise control of, 23,891,000 Common Shares collectively representing 29% of our 83,581,534 issued and outstanding Common Shares.

CEASE TRADE ORDERS, BANKRUPTCIES, PENALTIES OR SANCTIONS

Cease Trade Orders

To our knowledge and other than as disclosed herein, at the date of this prospectus, no director or executive officer of the Company is, or was within 10 years prior to the date of this prospectus, a director, chief executive officer or chief financial officer of any company that:

- (i) was subject to a cease trade order, an order similar to a cease trade order or an order that denied the relevant company access to any exemption under securities legislation, that was in effect for a period of more than 30 consecutive days, that was issued while the director or executive officer was acting in the capacity as director, chief executive officer or chief financial officer of the relevant company; or
- (ii) was subject to a cease trade order, an order or similar to a cease trade order or an order that denied the relevant company access to any exemption under securities legislation, that was in effect for a period of more than 30 consecutive days, that was issued after the director or executive officer ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer.

Bankruptcies

To our knowledge and other than as disclosed herein, no director or executive officer of ours or a shareholder holding a sufficient number of securities of us to affect materially the control of us:

- (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 us, 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,

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arrangement or compromise with creditors or had a receiver, receiver manager or of 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 our knowledge and other than as disclosed herein, no director or executive officer of ours or a shareholder holding a sufficient number of securities of us to affect materially the control of us, 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.

CONFLICTS OF INTEREST

Our directors are required by law to act honestly and in good faith with a view to our best interests and to disclose any interests which they may have in any project or opportunity of ours. 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 our knowledge, and other than as disclosed in this Prospectus, there are no known existing or potential conflicts of interest among us, our promoters, directors and officers or other members of management of ours 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 may serve as directors and officers of other companies, and therefore it is possible that a conflict may arise between their duties to us and their duties as a director or officer of such other companies.

BACKGROUND OF MANAGEMENT AND DIRECTORS

Below is a brief description of each of our directors, executive officers and key management personnel including: names; positions and responsibilities; and relevant educational background.

Our officers intend to dedicate the following percentages of their time to our affairs: Penny Green (CEO): 50%; Rick (Yucai) Huang (CFO): 90%; Amy Frankel (VP Licensing): 100%

See “*Executive Compensation: Employment, Management and Consulting Agreements*” for a summary of the management and consulting agreements we have entered into with our executive officers. Each of our directors and executive officers have agreed to confidentiality and non-competition provisions in their respective management or consulting agreements. See “*Directors and Executive Officers – Conflicts of Interest*”.

All of the directors and officers, with the exception of Amy Frankel, are considered independent contractors of the Company.

Penny Green (CEO, President and Director) – Penny is Co-Founder, President and CEO of The Yield Growth Corp. Penny has been recognized on PROFIT Magazine’s W100 list of top Canadian female entrepreneurs. Under her leadership as CEO, her law firm Bacchus Law was in the PROFIT 500 Fastest Growing companies in 2015 and 2016. Penny has deep experience in capital markets and has been involved in over 100 going public transactions. Penny was also a Co-Founder of Merus Labs Inc. (TSX:MSL, NASDAQ:MSLI-Q) which was acquired by Norgine B.V. in July 2017. Penny regularly participates as a speaker for keynotes and panels on Fintech, Capital-raising and Blockchain including CryptoHQ alongside

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the World Economic Forum in Davos. Penny has been featured in The National Post, The Globe and Mail, BNN, Chatelaine, Business in Vancouver and more. Penny Green is also a published author for Forbes and a member of the invite-only, Forbes Technology Council.

Krystal Pineo (Director) – Krystal has 8 years of venture capital experience, as an early stage investor and fund raiser. Krystal is the founder, chief financial officer and director of KP Capital Inc, a family office that invests in early stage start-ups, as well as providing corporate advisory services. Krystal has also championed women empowerment causes and has done charitable work and fund raising for the Portland Hotel Society, a lower east side women’s shelter providing recovery services for marginalized homeless women.

Spiros Margaris (Director) – Spiros Margaris, holder of a Master’s in Business Administration from the University of Toronto and is a venture capitalist and thought leader in the FinTech and InsurTech industries. He is a frequent speaker at international FinTech and InsurTech conferences and publishes articles on innovation and thought leadership.

Rick Huang (Executive Officer, CFO) – Rick Huang served as CFO of Hanwei Energy Services corporation (TSX: HE). Rick has also served as CFO of other publicly traded companies where he has managed all aspects of finance, banking, compliance, accounting, reporting, internal control, admin, supporting the board of directors in financial oversight. He also has supervised all aspects of accounting for various subsidiary companies in Canada, China, Russia and Kazakhstan and consolidations under IFRS. He has worked on investor relations activities, roadshows AGM preparations, and licensing agreements and has led various public equity financing projects raising funds of up to \$90 million and leading acquisitions of up to \$80 million. Rick has done negotiations for international joint ventures, including drafting shareholders’ agreements, establishing international legal entities, and assets transfers. Rick also serves as Chair of the Audit Committee for Datable Technology Corp. (TSXV: TTM) and previously Chair of the Governance Committee and member of the Audit Committee of Poydras Gaming Finance Corp. (TSXV: PYD)

Amy Frankel (Executive Officer, VP Licensing) – Amy Frankel has over 15 years of experience working with consumer product companies. In her various roles as in-house counsel, Amy has gained vast experience building, protecting and expanding international brands. Previously, Amy was Co-General Counsel of Aritzia LP (TSX: ATZ) and Associate General Counsel of Skechers USA Inc. (NYSE: SKX). Her expertise includes negotiating inbound and outbound licensing deals, developing intellectual property strategies and managing international intellectual property portfolios. Amy’s experience also includes corporate governance for private and public US and Canadian companies, as well as a wide breadth of commercial matters, including distribution agreements and technology contracts. Amy started her career as a business litigator in Los Angeles, appearing before numerous state and federal courts before moving in-house with Skechers. Amy practiced law in California for 10 years prior to moving to Vancouver, BC. In 2008, she was admitted to the Law Society of British Columbia. Amy obtained her Bachelor’s degree from the University of California, Santa Barbara and her Juris Doctorate from the University of California, Hastings. She is licensed in California and British Columbia.

Other Reporting Issuer Experience

Past directorships in reporting issuers of our Directors are as follows:

Director	Past Directorships
Penny Green	Glance Technologies Inc. (2014 - 2018) Merus Labs International Inc. (2010 – 2011) Neurokine Pharmaceuticals Inc. (2009 – 2010) On4 Communications Inc. (formerly Sound Revolution Inc.) 2009 – 2010 Blink Couture Inc. (2003 – 2008)
Spiros Margaris	N/A
Krystal Pineo	N/A

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EXECUTIVE COMPENSATION

Compensation Discussion and Analysis

In accordance with the requirements for new reporting issuers, this disclosure is intended to communicate the anticipated compensation to be provided to our directors and each executive officer who meets the definition of a "named executive officer" as set out in Form 51-102F6V – *Statement of Executive Compensation* (collectively, the "**Named Executive Officers**" or "**NEOs**") once we become a reporting issuer. We rely on the Board to determine the executive compensation that is to be paid to our executives.

Our NEOs are Penny Green, Rick Huang and Amy Frankel.

Director and Executive Officer Compensation, Excluding Compensation Securities

Table of compensation excluding compensation securities							
Name and position	Fiscal Year Ending November 30, 2018 ⁵	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites (\$)	Value of all other compensation (\$)	Total Anticipated Compensation (\$)
Penny Green ¹ , President, CEO and Director	2018	\$60,000	\$300,000	Nil	Nil	Nil	Nil
Krystal Pineo, Director	2018	(3)	(3)	(3)	(3)	\$3,800	\$3,800
Spiros Margaris, Director	2018	(3)	(3)	(3)	(3)	Nil	Nil
Rick Huang ² Chief Financial Officer	2018	\$ 138,800	Nil	Nil	Nil	Nil	138,800
Amy Frankel ⁴ Vice President, Licensing	2018	\$ 117,424	Nil	Nil	Nil	Nil	\$117,424

(1) Ms. Green received a cash bonus of \$100,000 from the Company on January 1, 2018 and a cash bonus of \$200,000 on July 26, 2018.

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- (2) Compensation paid to Huang Consulting Corp. Inc., a management company wholly owned by Mr. Huang. Mr. Huang Joined the Company on part-time basis from February 16 to May 30, 2018. He is now our full time CFO and his annual fees are \$190,000.
- (3) We anticipate that our non-executive directors will be compensated as follows after we become a reporting issuer: annual retainer of \$18,000; annual retainer of \$4,000 for each board committee chaired; \$1,000 meeting fee for each meeting attended.
- (4) Amy Frankel joined the company on April 30, 2018 and her annual salary is \$200,000 per year.
- (5) Figures are for anticipated compensation for the fiscal year ended November 30, 2018.

Stock Options and Other Compensation Securities

The table below sets out information regarding compensation securities anticipated to be granted or issued to each director and NEO for the financial year ending November 30, 2018.

Compensation Securities⁽²⁾							
Name and Position	Type of compensation security	Number of compensation securities	Date of issue or grant	Issue, conversion or exercise price (\$)	Closing price of security or underlying security on date of grant (\$)	Closing price of security or underlying security at year end (\$)	Expiry Date
Penny Green ¹ , President, CEO and Director	Stock Options	6,000,000	January 1, 2018	\$0.05	N/A	N/A	January 1, 2023
	Common Shares	2,000,000	January 1, 2018	Nil	N/A	N/A	N/A
Krystal Pineo, Director	Stock Options	100,000	February 28, 2018	\$0.40	N/A	N/A	February 28, 2023
Spiros Margaritis, Director	Stock Options	1,000,000	January 8, 2018	\$0.15	N/A	N/A	January 8, 2023
		100,000	February 28, 2023	\$0.40			February 28, 2023
Rick Huang Chief Financial Officer	Stock Options	1,000,000	February 26, 2018	\$0.40	N/A	N/A	February 26, 2023
		12,000	August 15, 2018	\$0.25			August 15, 2023
Amy Frankel Vice President Licensing	Stock Options	300,000	April 30, 2018	\$0.40	N/A	N/A	April 30, 2023

(1) Ms. Green received a bonus from the Company on January 1, 2018. She was granted 4,000,000 Options at an exercise price of \$0.025 per Common Share, was issued a Common Share bonus of 2,000,000 Common Shares at a deemed price of \$0.15 per share and was granted 2,000,000 Options

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at an exercise price of \$0.05 per share, as restated on a post-split basis.

- (2) The Company completed a 2:1 forward split of its Common Shares on June 4, 2018. Figures in this table have been restated on a post-split basis.

Stock Option Plans

The Board of Directors has adopted a stock option plan whereby a maximum of 20% of the issued and outstanding Common Shares, from time to time, may be reserved for issuance pursuant to the exercise of options. Please see *“Options to Purchase Securities”* for additional information in respect of the stock option plan.

Employment, Consulting and Management Agreements

We have entered into employment consulting agreements with the following directors and NEOs:

Penny Green: The Company and Penny Green entered into an executive consulting agreement dated June 1, 2017 (the **“CEO Agreement”**) for Ms. Green to act as a consultant to the Company and perform the role of Chief Executive Officer. Under the CEO Agreement, Ms. Green will be paid a monthly salary of \$5,000. Ms. Green was also granted 2,000,000 Options at a price of \$0.10 per share, such Options to vest immediately upon the Company being listed for trading on a Canadian stock exchange. The Company can terminate the CEO Agreement without cause by giving Ms. Green three months’ written notice.

Krystal Pineo: The Company and Krystal Pineo entered into a director agreement dated March 21, 2018 (the **“Krystal Agreement”**) for Ms. Pineo to act as a director of the Company. No compensation is payable to Ms. Pineo under the Krystal Agreement.

Spiros Margaris: The Company and Spiros Margaris entered into a director agreement dated January 8, 2018 (the **“Spiros Agreement”**) for Mr. Margaris to act as a director of the Company. Mr. Margaris was granted 500,000 Options in the Company. No other compensation is payable to Mr. Margaris under the Spiros Agreement.

Rick Huang: The Company and Huang Consulting Corp. (**“Huang”**) (a management company wholly owned by Rick Huang) entered into a professional services agreement dated February 16, 2018 and amended on April 23, 2018 (the **“Huang Agreement”**) for Huang to provide the services of a Chief Financial Officer to the Company on a part-time basis. Huang was also granted 1,000,000 Options in the Company under the Huang Agreement. Huang is paid \$120 per hour under the Huang Agreement, and devotes approximately 50% of its time to the Company. The Company can terminate the Huang Agreement for any reason by giving Huang 30 days’ written notice.

Huang and the Company have also entered into a professional services agreement dated May 31, 2018 for Huang to provide the services of a Chief Financial Officer to the Company on the basis of 90% full time equivalent (the **“Updated Huang Agreement”**). Under the Updated Huang Agreement, Huang is paid \$190,000 per year and is eligible to receive a bonus of between 10-20% of its base salary. The Company can terminate the Updated Huang Agreement for any reason by giving Huang 30 days’ written notice.

Amy Frankel: The Company and Amy Frankel entered into an employment agreement dated April 30, 2018 for Amy Frankel to act as VP Licensing of the Company (the **“Frankel Agreement”**). Amy was also granted 150,000 Options under the Frankel Agreement. Amy is paid a salary of \$200,000 per year under the Frankel Agreement.

Incentive Plan Awards

We currently have the Stock Option Plan in place for the purposes of attracting and motivating our directors, officers, employees, and consultants and advancing our interests by affording such persons with the opportunity to acquire an equity interest in us through rights granted under the Stock Option Plan. Any grant of options under the Stock Option Plan is within the discretion of the Board of Directors, subject to the

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condition that the maximum number of Common Shares which may be reserved for issuance under the Stock Option Plan may not exceed 20% of our issued and outstanding Common Shares. Our Board of Directors has approved the Stock Option Plan.

Pension Plan Benefits

Neither we, nor any of our wholly owned subsidiaries, currently provides any pension plan benefits for NEOs, directors, or employees.

Termination and Change of Control Benefits

There are no provisions granting any termination or change of control benefits to any of the NEOs, except as follows:

Under the Frankel Agreement, if the Company terminates the Frankel Agreement without cause, the Company, in its discretion, either has to provide (a) 6 months' working notice, in which case Ms. Frankel will continue to perform all of her duties; or (b) payment in lieu of notice in the amount equivalent to 6 months of her base salary. The anticipated termination payment, then, is \$100,000 under the Frankel Agreement.

Oversight and Description of Director and NEO Compensation

At present, the Board as a whole determines the compensation of our NEOs and does so with reference to industry standards and our financial situation. The Board has the sole responsibility for determining the compensation of our directors. Director compensation is determined by the Board from time to time with reference to industry standards and our financial situation.

Our directors are reimbursed for any out-of-pocket expenses incurred in the course of their duties as directors.

From time to time, directors may be retained as consultants or experts to provide specific services to us and will be compensated on a normal commercial basis for such services. Other than as disclosed under "*Employment, Consulting and Management Agreements*" above, as of the date of this Prospectus, no other directors have been retained by us as a consultant.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

None of our directors or officers, nor any associate or affiliate of such person is indebted to us; 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 us.

AUDIT COMMITTEE AND CORPORATE GOVERNANCE

Audit Committee

We are required to have an audit committee comprised of not less than three directors. The members of our audit committee are currently the full Board, being Penny Green (financially literate), Krystal Pineo, and Spiros Margaris (independent, financially literate). The audit committee is responsible for overseeing our financial reporting process on behalf of the Board, 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:

- evaluating the performance and assessing the qualifications of the independent directors and recommending to the Board and the shareholders the appointment of our external auditor;
- determining and approving the engagement of and compensation for audit and non-audit services of our external auditor;
- reviewing our financial statements and management's discussion and analysis of financial condition and results of operations and recommending to the Board whether or not such financial

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statements and management’s discussion and analysis of financial condition and results of operations should be approved by the Board;

- conferring with our external auditor and with management regarding the scope, adequacy and effectiveness of internal financial reporting controls;
- establishing procedures for the receipt, retention and treatment of complaints received by us regarding our 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
- reviewing and discussing with management and the independent auditor, as appropriate, our 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 our exposure to such risks.

The following is the education and experience of each audit committee member:

- **Spiros Margaris** has extensive financial experience in investment management and financial statement analysis as Founder of Margaris Advisory, a venture capitalist and advisory firm, and Partner and Member of the Investment Committee of the hedge fund advisory firm Crossbow Partners AG. At Margaris Advisory, Mr. Margaris serves as its Chief Investment Officer with a primary responsibility of portfolio management with special emphasis on strategies for taking advantage of broad market opportunities. At Crossbow Partners AG, Mr. Margaris wrote manager reports, reviews, conducted formal qualitative and quantitative due diligence and was a voting member of the Investment Committee for all client fund portfolio. Mr. Margaris holds a Master’s in Business Administration from the University of Toronto.
- **Penny Green** was the CEO of Bacchus Law Corporation for 20 years. Throughout those 20 years, Ms. Green provided legal advice to numerous companies with regard to corporate governance strategies and effective securities compliance. She regularly reviewed financial statements to provide advice to clients. Ms. Green was also the Chairman of Highbury Energy Inc. for six years. Ms. Green has a Juris Doctor degree from the University of British Columbia.
- **Krystal Pineo** has 8 years of venture capital experience, as an early stage investor and fund raiser. Krystal is the founder, chief financial officer and director of KP Capital Inc, a family office that invests in early stage start-ups, as well as providing corporate advisory services. Krystal intends to acquire financial literacy (as such term is defined in NI 52-110) as soon as practicable by enrolling in Executive Education courses at the UBC Sauder School of Business in Fall, 2018 and at Simon Fraser University in Spring, 2019 on financing, governance and compliance for public companies.

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: Spiros Margaris is independent by reason that he has no direct or indirect material relationship with us, he is not nor ever have been an employee or an executive officer of us, nor have any of their immediate family, and he has not received any direct compensation from us as of the date of this Prospectus. Penny Green is not independent by reason that she is one of our officers, while Krystal Pineo is not independent because she has been an officer of the Company in the last three years, as has a member of her immediate family.

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 US 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 from the audit committee composition

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requirements of Part 3 (*Composition of Audit Committee*) for venture issuers. a majority of the members of our audit committee are not executive officers, employees or control persons of the Company or its affiliates.

We meet the definition of “venture issuer” definition and will be relying on this exemption. The board of directors has determined that the reliance on the exemption will not materially adversely affect the ability of the audit committee to act independently and to satisfy the other requirements of NI 52-110.

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 our financial statements. All of the members of our audit committee are financially literate.

Audit Committee Oversight

The audit committee was appointed by the Board of Directors on March 20, 2018 and reconstituted on August 15, 2018 following the departure of Wanda Halpert from the Board. The Board of Directors as a whole carried out the responsibilities of the audit committee prior to March 20, 2018. The audit committee has not yet made any recommendations concerning the nomination or compensation of our external auditor, as such auditor was appointed by the Board of Directors.

Reliance on Certain Exemptions

Since the commencement of our most recently completed financial year, we have not relied on:

- (a) the exemption in section 2.4 (*De Minimis Non-audit Services*) of NI 52-110
- (b) the exemption in subsection 6.1.1(4) (*Circumstance Affecting the Business or Operations of the Venture Issuer*);
- (c) the exemption in subsection 6.1.1(5) (*Events Outside Control of Member*);
- (d) the exemption in subsection 6.1.1(6) (*Death, Incapacity or Resignation*); or
- (e) 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 following table sets out the audit fees billed to us over the specified time periods:

Audit Service Fees	From December 1, 2017 to the date of this Prospectus (\$)	To November 30, 2017 Amount (\$)	To November 30, 2016 Amount (\$)
Audit Fees	23,000	14,500	2,000
Tax Fees	6,000	500	500
Total	29,000	15,000	2,500

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CORPORATE GOVERNANCE

Corporate governance relates to the activities of the Board, the members of which are elected by and are accountable to the shareholders and considers the role of the individual members of management who are appointed by the Board and who are charged with our day-to-day management. The Board will monitor such practices on an ongoing basis and when necessary implement such additional practices as it deems appropriate.

Board of Directors

As of the date of this Prospectus, the Board consists of three directors: Penny Green, Krystal Pineo, and Spiros Margaris.

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, Spiros Margaris is considered to be “independent” within the meaning of NI 58-101 as he is not an officer or employed by the Company. We intend to ensure that our Board is majority independent by adding an independent director to the Board as soon as practicable.

Directorships

Our directors do not currently serve as directors or officers for other reporting issuers as at the date of this Prospectus, nor have they served in such capacity with other reporting issuers within the ten-year period preceding the date of this prospectus, other than as follows:

Director	Past Directorships and Officer Positions
Penny Green	Glance Technologies Inc., Director, President & COO (2014 - 2018) Merus Labs International Inc., Director, Secretary and Vice President of Corporate Affairs (2010 – 2011) Neurokine Pharmaceuticals Inc., Director, Secretary and Vice President of Finance (2009 – 2010) On4 Communications Inc. (formerly Sound Revolution Inc.), Director 2009 – 2010; President and CEO 2001 – 2004, 2005-2007, 2008 (Sept.-Sept.), 2009 (Feb.-Sept.), Treasurer 2001-2008, 2009-2010; Secretary 2001 – 2004 (March), 2004 (June) – 2008, 2009 – 2010; Chief Financial Officer 2009 – 2010

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Orientation and Continuing Education

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

Ethical Business Conduct

The Board has adopted a written Code of Business Conduct and Ethics for all our directors, officers, employees and our subsidiaries.

The Board is also required to comply with the conflict of interest provisions of the *BCBCA* 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*”.

Further, the Board has adopted a written Whistleblower Policy to ease the reporting of ethical complaints or other violations of the Code of Business Conduct and Ethics.

Nomination of Directors

Our management is in contact with individuals involved in the cannabis sector. From these sources management has made a number of contacts and in the event that we require any new directors, such individuals will be brought to the attention of the Board. We 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 us, 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 as a whole determines the compensation of our CEO and does so with reference to industry standards and the financial situation of the Company. For details on compensation to directors, see “*Executive Compensation*” above.

Other Board Committees

In addition to the Audit Committee, we have a Corporate Governance Committee composed of the three current directors. Otherwise, other than as disclosed herein, there are no committees of the Board of Directors as of the date of this Prospectus.

Assessments

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

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PLAN OF DISTRIBUTION

Under the terms of the proposed Agency Agreement between the Company and the Agent, the Company has agreed to sell, on the Closing Date, subject to the terms and conditions contained in the Agency Agreement, a minimum of 4,000,000 Units and a maximum of 5,000,000 Units at the Offering Price for a minimum total gross consideration of \$2,000,000 and maximum of \$2,500,000 payable in cash to the Company against delivery of the Units. The obligations of the Agent under the Agency Agreement may be terminated at its discretion upon the occurrence of certain stated events, including, among other things, events that would reasonably be expected to have a material adverse effect on the market price or the value of the Units or the Common Shares, and events of national or international consequence that would reasonably be considered to materially adversely affect or will materially adversely affect the financial markets in Canada or the United States or the business, operations or affairs of the Company.

The Offering Price was determined by negotiation between the Company and the Agent. Subscriptions for the Units 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 Company has agreed to indemnify the Agent against certain liabilities, including liabilities under applicable Canadian securities legislation, and to contribute to payments that the Agent may be required to make in respect thereof.

The expenses of the Offering, not including the Agent's Fee, are estimated to be \$[●] and are payable by the Company. The aggregate Agent's Fee will be \$250,000 or 10% of the gross proceeds and assuming no exercise of the Over-Allotment Option. The Company will also pay certain expenses incurred by the Agent in connection with the Offering as set forth in the Agency Agreement, including the reasonable fees and disbursements and taxes thereon of the Agent's counsel.

If the Over-Allotment Option is exercised in full for Additional Units, the total number of Units sold pursuant to the Offering will be 5,750,000, the total price to the public will be \$2,875,000, the total Agent's Fee will be \$287,500, and the net proceeds to the Company, before deducting the estimated expenses of the Offering, will be \$2,587,500.

The Agent reserves the right to offer selling group participation, in the normal course of the brokerage business, to selling groups of other licensed broker-dealers, brokers or investment dealers, who may or may not be offered part of the Agent's Fee.

The Company has applied to the Exchange for approval to list the Unit Shares and the Warrant Common Shares distributed under this Prospectus on the Exchange. Such listing is subject to the Company fulfilling all of the applicable listing requirements of the Exchange.

As at the date of the 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, Aequitas NEO Exchange Inc., 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).

The Units, Unit Shares and the Unit Warrants will be delivered at the closing of the Offering to the Agent in "book-based" form and must be purchased or transferred through a CDS participant so long as they are held through CDS. It is expected that the Company will arrange for an instant deposit of the Units, Unit Shares and the Unit Warrants to or for the account of the Agent with CDS on the Closing Date, against payment of the aggregate net purchase price for the Units. So long as the Units, Unit Shares and the Unit Warrants are held through CDS, rights of holders must be exercised through, and all payments or other property to which such holder is entitled will be made or delivered by, CDS or the CDS participant through which the holder holds such Units, Unit Shares and Unit Warrants, as the case may be. Each person who acquires Units under the Offering will receive only a customer confirmation of purchase from the Agent or registered dealer who is a CDS participant from or through whom the Units are acquired in accordance with the practices and procedures of that Agent or registered dealer. The practices of registered dealers may

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vary, but generally customer confirmations are issued promptly after execution of a customer order. CDS is responsible for establishing and maintaining book-entry accounts for its CDS participants having interests in the Unit Shares and Unit Warrants.

There is currently no market through which the Unit Warrants may be sold, and purchasers may not be able to resell Unit Warrants issued under this Prospectus. This may affect the pricing of the Unit Warrants in the secondary market, the transparency and availability of trading prices and the liquidity of the Unit Warrants.

RISK FACTORS

An investment in our Units should be considered highly speculative due to the nature of our business and the present stage of development. An investment in our Units 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 us. In evaluating us and our 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 us or in connection with our operations.

Risks Related to the Offering

Speculative Nature of Investment Risk

An investment in our Common Shares carries a high degree of risk and should be considered as a speculative investment by purchasers. We have limited history of earnings, limited cash reserves, a limited operating history, have not paid dividends, and are unlikely to pay dividends in the immediate or near future. We are in the development and planning phases of our business and have not started commercialization of all of our planned products and services. Operations are not yet sufficiently established such that we can mitigate the risks associated with planned activities.

Liquidity and Future Financing Risk

We are in the development stage and have not generated a significant amount of revenue. We will likely operate at a loss until business becomes established and we may require additional financing in order to fund future operations and expansion plans, including developing new products, enhancing existing products, enhancing our operating infrastructure and acquiring complementary businesses and technologies. Our ability to secure any required financing to sustain operations will depend in part upon prevailing capital market conditions, as well as business success. There can be no assurance that we will be successful in our efforts to secure any additional financing or additional financing on terms satisfactory to management. If additional financing is raised by issuing Common Shares in authorized capital, control may change, and shareholders may suffer additional dilution.

Significant Common Shareholding of Penny Green and GP

Penny Green owns approximately 24% of the issued and outstanding Common Shares, while GP owns approximately 25% of the issued and outstanding Common Shares as of the date of this Prospectus. As such, as shareholders, GP and Penny Green will be able to exert significant influence on matters requiring approval by the shareholders, including election of directors and the approval of any significant corporate transactions. The concentration of ownership may have the effect of delaying, determining or preventing a change in control and may make some transactions more difficult or impossible to complete without the support of these shareholders.

Market Risk for Securities

Once listed on the Exchange, Volatility in the price of our Common Shares could cause investors to lose all or part of their investment because they may not be able to sell their Common Shares at or above the price they paid. Factors that could cause fluctuations in the market price of our Common Shares include the following:

- price and volume fluctuations in the overall stock market from time to time;
- sales of Common Shares by our shareholders;

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- any changes in the financial projections that we may provide to the public, or our failure to meet those projections;
- announcements by us or our competitors of new products or services;
- the public’s reaction to our press releases, other public announcements and filings with the securities commissions;
- rumors and market speculation involving us or other companies in our industry;
- actual or anticipated changes in our operating results or fluctuations in our operating results;
- actual or anticipated developments in our business, our competitors’ businesses or the competitive landscape generally;
- litigation involving us, our industry or both, or investigations by regulators into our operations or those of our competitors;
- developments or disputes concerning our intellectual property or other proprietary rights;
- announced or completed acquisitions of businesses or technologies by us or our competitors;
- new laws or regulations or new interpretations of existing laws or regulations applicable to our business;
- changes in accounting standards, policies, guidelines, interpretations or principles;
- any significant change in our management; and
- general economic conditions and slow or negative growth of our markets.

Increased Costs of Being a Publicly Traded Company

If we successfully list on the Exchange, we will incur significant additional legal, accounting and filing fees that at present, are not required. Securities legislation and the rules and policies of the Exchange 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 legal and financial compliance costs.

No Prospect of Dividends

We do not currently anticipate that any dividends will be paid on the Common Shares for the foreseeable future. As such, investors may not realize a return on their investment. See “*Dividends or Distributions*”.

Risks Relating to the Company’s Business and Operations

History of Operating Losses

We have a history of operating losses and may not achieve or sustain profitability. We cannot guarantee investors that we will become profitable, and even if we achieve profitability, given the competitive and evolving nature of the industry in which we operate, we may not be unable to sustain or increase profitability and our failure to do so could adversely affect our business, including our ability to raise additional funds.

Litigation Risk

While there are no current legal actions either threatened or pending, there is a litigation risk with Loop regarding the delivery of the rights sublicensed to Loop by Yield under the Loop Sublicense Agreement. Loop has alleged breach of the Loop Sublicense Agreement and the parties are negotiating the possible termination of this agreement. If no agreement is reached, it is possible that Loop could initiate litigation against Yield to terminate the agreement or for damages.

Going-Concern Risk

Our financial statements have been prepared on a going concern basis under which an entity is considered to be able to realize our assets and satisfy our liabilities in the ordinary course of business. Our future operations are dependent upon the identification and successful completion of equity or debt financing and the achievement of profitable operations at an indeterminate time in the future. There can be no assurances that we will be successful in completing equity or debt financing or in achieving profitability. The financial statements do not give effect to any adjustments relating to the carrying values and classification of assets and liabilities that would be necessary should we be unable to continue as a going concern.

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Competition

We face competition in the markets in which we operate and intend to operate in the near future. Some of our competitors may be better positioned to develop superior product features and technological innovations, and able to better adapt to changing market conditions than us. Our ability to compete depends on, among other things, consistent high product quality, short lead-time, timely delivery, competitive pricing, range of product offerings and superior customer service and support. Increased competition in the markets in which we operate may force us to reduce our product prices or may result in increased costs and may have a material adverse effect on our business and operating results. Any decrease in the quality of our products or level of service to customers, or any forced decrease in product pricing may adversely affect our business and operating results.

Limited Operating History and No Established Financing Sources

Although we believe our management team has extensive knowledge of the wellness product industry and closely monitors changes in legislation with regards to recreational cannabis laws worldwide, we operate in an evolving industry that may not develop as expected. Furthermore, we were incorporated in 2014 and have a limited operating history and established financing sources. We are subject to all of the business risks and uncertainties associated with any new business, including the risk that we will not achieve our investment objectives as described in this Prospectus. Our financial condition and results of operations will depend on many factors, including our ability to bring our products to commercial production, marketing success and continued legality of our products.

Response to Technological Developments

Our future success will depend in part on our ability to modify or enhance our products to meet consumer needs, add functionality and address technological developments. Technological advances in the handheld device industry may lead to changes in our customers' requirements, and to remain competitive, we will need to continuously develop new or upgraded products that address these evolving technologies. Mobile devices are continually evolving, and we may lose customers if we are not able to continue to meet our customers' mobile and multi-screen experience expectations. The variety of technical and other configurations across different mobile platforms increases the challenges associated with evolving technology. If we are unsuccessful in identifying new product opportunities or in developing or marketing new products in a timely or cost-effective manner, or if our product developments do not achieve the necessary market penetration or price levels to be profitable, our business and operating results could be adversely affected.

Success of Quality Control Systems

The quality and safety of our products are critical to the success of our business and operations. As such, it is imperative that our and our service providers' quality control systems operate effectively and successfully. Quality control systems can be negatively impacted by the design of the quality control systems, the quality training program, and adherence by employees to quality control guidelines.

Reliance on Third-Party Suppliers and Manufacturers

We intend to maintain a full supply chain for the production of our products. Loss of our manufacturers and suppliers would have a material adverse effect on our business and operational results. For example, hemp oil is a key component in our products and we have identified limited sources for this ingredient.

Product Recalls

Product manufacturers and distributors are sometimes required to recall or initiate returns of their products for various reasons, including product defects such as contaminations, unintended harmful side effects or interactions with other products, packaging safety and inadequate or inaccurate labeling disclosure. If any of our products are recalled, we could incur unexpected expense relating to the recall and any legal proceedings that might arise in connection with the recall. We may lose significant revenue due to loss of sales and may not be able to compensate for or replace that revenue.

Organic Products

The Company produces organic cannabis products, which it believes will command a higher price in the marketplace. However, there can be no assurances that organic standards will not change and that the

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Company can continue to meet the requirements of such standards. Failure to continue to maintain organic standards may have an adverse effect on the market price of the Company's products.

Product Development

If the Company cannot successfully develop, manufacture and distribute its products, or if the Company experiences difficulties in the development process, such as capacity constraints, quality control problems or other disruptions, the Company may not be able to develop market-ready commercial products at acceptable costs, which would adversely affect the Company's ability to effectively enter the market. A failure by the Company to achieve a low-cost structure through economies of scale or improvements in cultivation and manufacturing processes would have a material adverse effect on the Company's commercialization plans and the Company's business, prospects, results of operations and financial condition.

Product Liability

Our cosmetic products will be produced for sale both directly and indirectly to end consumers, and therefore we face an inherent risk of exposure to product liability claims, regulatory action and litigation of our products are alleged to have caused significant loss or injury. Previously unknown adverse reactions resulting from human use of our products alone or in combination with other medications or substances could occur. We may be subject to various product liability claims, including, among others, that our products caused injury or illness, include inadequate instructions for use or include inadequate warnings concerning possible side effects or interactions with other substances. A product liability claim or regulatory action against us could result in increased costs to produce the Urban Juve Products and could have a material adverse effect on our business and operational results.

Target Market Size

Because the cannabis industry is in a nascent stage with uncertain boundaries, there is a lack of information about comparable companies available for potential investors to review in deciding about whether to invest in the Company and, few, if any, established companies whose business model the Company can follow or upon whose success the Company can build. Accordingly, investors will have to rely on their own estimates in deciding about whether to invest in the Company. There can be no assurance that the Company's estimates are accurate or that the market size is sufficiently large for its business to grow as projected, which may negatively impact its financial results. Furthermore, the size of the wellness and cosmetic consumer goods products market is large, we are an unestablished player and it will be difficult to acquire significant market share at the outset with regards to the sale of the Urban Juve Products.

Effectiveness and Efficiency of Advertising and Promotional Expenditures

Our future growth and profitability will depend on the effectiveness and efficiency of advertising and promotional expenditures, including our ability to (i) create greater awareness of our products; (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 our technologies or services. In addition, no assurance can be given that we will be able to manage our advertising and promotional expenditures on a cost-effective basis.

Promoting Our Brand

We believe that maintaining and promoting our brand is critical to expanding our customer base. Maintaining and promoting our brand will depend largely on our ability to continue to provide quality, reliable and innovative products, which we may not do successfully. We may introduce new products or services that our customers do not like, which may negatively affect our brand and reputation. Maintaining and enhancing our brand may require us to make substantial investments, and these investments may not achieve the desired goals. If we fail to successfully promote and maintain our brand or if we incur excessive expenses in this effort, our business and financial results from operations could be materially adversely affected.

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Changing Consumer Preferences

As a result of changing consumer preferences, many holistic, cannabis or other innovative products attain financial success for a limited period of time. Even if our products find retail success, there can be no assurance that any of our products will continue to see extended financial success. Our success will be dependent upon our ability to develop new and improved product lines. Even if we are successful in introducing new products or developing our current products, a failure to continue to update them with compelling content could cause a decline in our products' popularity that could reduce our revenues and harm our business, operating results and financial condition. Our failure to introduce new features and product lines and to achieve and sustain market acceptance could result in us being unable to meet consumer preferences and generate revenue which would have a material adverse effect on our profitability and financial results from operations.

Key Personnel Risk

Our success and future growth will depend, to a significant degree, on the continued efforts of our directors and officers to develop the business and manage operations and on their ability to attract and retain key technical, scientific, sales and marketing staff or consultants. The loss of any key person or the inability to attract and retain new key persons could have a material adverse effect on our business. Competition for qualified technical, scientific, sales and marketing staff, as well as officers and directors can be intense, and no assurance can be provided that we will be able to attract or retain key personnel in the future. Our inability to retain and attract the necessary personnel could materially adversely affect our business and financial results from operations.

Fluctuations in Foreign Currency Exchange Rates

We are subject to foreign currency risk. The strengthening or weakening of the Canadian or US dollar versus other currencies will impact the translation of our net revenues generated in these foreign currencies into Canadian and US dollars. We import certain ingredients in our products from foreign countries, and so may become forced to pay higher rates for our ingredients as a result of the weakening of the Canadian or US dollar.

Risks Related to our Prices

As the market for our products matures, or as new or existing competitors introduce new products or services that compete with ours, we may experience pricing pressure and be unable to renew our agreements with existing customers or attract new customers at prices that are consistent with our pricing model and operating budget. If this were to occur, it is possible that we would have to change our pricing model or reduce our prices, which could harm our revenue, gross margin, and operating results.

Requirement to Generate Cash Flow for Financial Obligations

We currently have negative operating cash flows. Our ability to generate sufficient cash flow from operations to make scheduled payments to our contractors, service providers and merchants will depend on future financial performance, which will be affected by a range of economic, competitive, regulatory, legislative, and business factors, many of which are outside of our control. If we do not generate sufficient cash flow from operations to satisfy our contractual obligations, we may have to undertake alternative financing plans. Our inability to generate sufficient cash flow from operations or undertake alternative financing plans would have an adverse effect on our business, financial condition and results or operations, as well as our ability to satisfy our contractual obligations. Any failure to meet our financial obligations could result in termination of key contracts, which could harm our ability to provide our products.

Uninsured or Uninsurable Risk

We may become subject to liability for risks which are uninsurable or against which we may opt out of insuring due to the high cost of insurance premiums or other factors. The payment of any such liabilities would reduce the funds available for usual business activities. Payment of liabilities for which insurance is not carried may have a material adverse effect on our financial position and operations.

Conflicts of Interest Risk

Certain of our directors and officers are, and may continue to be, involved in other business ventures in the mobile technology, hemp and holistic health industries through their direct and indirect participation in

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corporations, partnerships, joint ventures, etc. that may become potential competitors to us. Situations may arise in connection with potential acquisitions or opportunities where the other interests of these directors and officers conflict with or diverge from our interests. In accordance with the *BCBCA*, directors who have a material interest in any person who is a party to a material contract or a proposed material contract are required, subject to certain exceptions, to disclose that interest and generally abstain from voting on any resolution to approve the contract. In addition, the directors and officers are required to act honestly and in good faith with a view to our best interests. However, in conflict of interest situations, directors and officers may owe the same duty to another company and will need to balance their competing interests with their duties to us. Circumstances (including with respect to future corporate opportunities) may arise that may be resolved in a manner that is unfavorable to us.

Regulatory Risks

Travel Risks

We see the United States as a lucrative market for the license of our Urban Juve Products. With renewed uncertainty with regards to travel to the United States if one is affiliated with the Cannabis industry, we may have to postpone or cancel plans to meet with potential licensee partners in the United States until we obtain further clarity on how the federal US laws will be applied at border crossings.

Regulatory Approval and Permits

We may be required to obtain and maintain certain permits, licenses and approvals in the jurisdictions where our products are licensed, although we do not currently anticipate that such approvals will be necessary. There can be no assurance that we will be able to obtain or maintain any necessary licenses, permits or approvals, and any material delay or inability to receive these items is likely to delay and/or inhibit our ability to conduct our business, and would have an adverse effect on our business, financial condition and results of operations.

Achievement of the Company's business objectives are contingent, in part, upon compliance with the regulatory requirements, including those imposed by Health Canada, enacted by these government authorities and obtaining all regulatory approvals, where necessary, for the sale of its products. We cannot predict the time required to secure all appropriate regulatory approvals for its products, or the extent of testing and documentation that may be required by government authorities. Any delays in obtaining, or failure to obtain regulatory approvals would significantly delay the development of markets and products and could have a material adverse effect on the Company's business, results of operation and financial condition.

Potential Changes in Laws and Regulations

The Canadian regulatory regime with regards to recreational Cannabis is still not yet finalized. Changes to laws and regulations at both the federal and provincial level could have a significant impact on our ability to market and sell the Urban Juve Products, and with regards to our next phase infusion of the Urban Juve Products with Cannabis. If legislation changes such action could have a materially adverse effect on; (a) our ability to obtain lawfully sourced raw materials; and, (b) the manufacturing, marketing, distribution and sale of our products in one or multiple jurisdictions, up to and including a complete interruption of our business. Further, regulatory regimes regarding recreational Cannabis use outside of Canada remain ambiguous, especially with regards to enforcement or clashes between federal and state laws (notably in the United States). We cannot predict the nature of any future federal or provincial regulations, interpretations or applications, nor can we determine what effect additional governmental regulations or administrative policies and procedures, when and if promulgated, could have on our business.

Intellectual Property Risks

Risks Related to Potential Inability to Protect Intellectual Property

Our success is heavily dependent upon our intellectual property and technology. We license certain of our technology from third parties and there can be no assurance that we will be able to continue licensing these rights on a continuous basis. We rely upon copyrights, trade secrets, unpatented proprietary know-how and continuing technology innovation to protect the technology that we consider important to the

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development of our business. We rely on various methods to protect our proprietary rights, including confidentiality agreements with our consultants, service providers and management that contain terms and conditions prohibiting unauthorized use and disclosure of our confidential information. However, despite our efforts to protect our intellectual property rights, unauthorized parties may attempt to copy or replicate our technology. There can be no assurances that the steps taken by us to protect our technology will be adequate to prevent misappropriation or independent third-party development of our technology. It is likely that other companies can duplicate a production process similar to ours. To the extent that any of the above could occur, our revenue could be negatively affected, and in the future, we may have to litigate to enforce our intellectual property rights, which could result in substantial costs and divert our management’s attention and our resources.

Risks Related to Potential Intellectual Property Claims

Companies in the retail and wholesale consumer product industries frequently own trademarks and trade secrets and often enter into litigation based on allegations of infringement or other violations of intellectual property rights. We may be subject to intellectual property rights claims in the future and our products may not be able to withstand any third-party claims or rights against their use. Any intellectual property claims, with or without merit, could be time consuming, expensive to litigate or settle and could divert management resources and attention. An adverse determination also could prevent us from offering our products and services to others and may require that we procure substitute products or services for these members.

With respect to any intellectual property rights claim, we may have to pay damages or stop using intellectual property found to be in violation of a third party’s rights. We may have to seek a license for the intellectual property, which may not be available on reasonable terms and may significantly increase our operating expenses. The technology also may not be available for license to us at all. As a result, we may also be required to pursue alternative options, which could require significant effort and expense. If we cannot license or obtain an alternative for the infringing aspects of our business, we may be forced to limit our product and service offerings and may be unable to compete effectively. Any of these results could harm our brand and prevent us from generating sufficient revenue or achieving profitability.

Patent Approval

The Company currently has several U.S. provisional patent applications filed. There is no guarantee that the patents will be issued or that the patent rights will be enforceable. Provisional patents can be utilized as priority documents for the filing of patents in Patent Co-operation Treaty countries, and including Canada, the United States, Europe, Eurasia, China, and Japan, for up to one year from the date of first filing, however, patent applications must be examined by regional patent offices before getting registered. These offices may refuse or delay the issuance the patent or will issue the patent with narrow claims for a variety of reasons, including improper inventorship. As a result, the Company could experience delays in its ability to distribute and commercialize its products, all of which would have a material adverse effect on the Company’s business, results of operations and financial condition.

Economic Risks

Global Economy Risk

The ongoing economic slowdown and downturn of global capital markets has generally made the raising of capital by equity or debt financing more difficult. We will be dependent upon the capital markets to raise additional financing in the future while establishing a user base. Access to financing has been negatively impacted by the ongoing global economic downturn. As such, we are subject to liquidity risks in meeting development and future operating cost requirements in instances where cash positions are unable to be maintained or appropriate financing is unavailable. These factors may impact our ability to raise equity or obtain loans and other credit facilities in the future and on terms favorable to us and our management. If uncertain market conditions persist, the ability to raise capital could be jeopardized and thus have an adverse impact on operations and on the trading price of our Common Shares on the Exchange.

Trends, Risks and Uncertainties

We have sought to identify what we believe to be the most significant risks to our business, but we cannot predict whether, or to what extent, any of such risks may be realized nor can we guarantee that we have

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identified all possible risks that might arise. Investors should carefully consider all of such risk factors before making an investment decision with respect to our Common Shares.

PROMOTERS

Penny Green and Krystal Pineo are considered to be our “promoters”, as that term is defined in the *Securities Act* (British Columbia), having taken initiative in founding our organization. They have not received value from us otherwise as set forth below and elsewhere in the Prospectus.

For more information, see “*Executive Compensation*”, “*Principal Common Shareholders*”, “*Directors and Executive Officers*”, “*Interests of Management and Others in Material Transactions*” and “*Material Contracts*” for additional disclosure concerning our promoters.

LEGAL PROCEEDINGS AND REGULATORY ACTIONS

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

There have not been any penalties or sanctions imposed against us 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 us, and we have 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 or elsewhere in this Prospectus (which includes the disclosure in the financial statements that form part of this Prospectus), none of our directors, executive officers or principal shareholders, 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 us.

On March 1, 2017, the Company entered into a consulting agreement with KP Capital Inc. for KP Capital Inc. to provide investors relations services to the Company. The Company agreed to pay a consulting fee of \$7,800 per month for these services. This agreement was amended on May 15, 2017 with the consulting fee lowered to \$3,800 per month, effective June 1, 2017. This agreement was terminated as of December 31, 2017. Krystal Pineo, a director of the Company, is a significant shareholder and a director of KP Capital Inc.

On May 29, 2017, as amended and restated on May 31, 2017, the Company entered into the GP License, whereby the Company acquired a license to the GP Technology. Ms. Green was a director, officer and significant shareholder of Glance Technologies Inc., which is the sole shareholder of GP, at the time of this transaction.

On February 9, 2018, the Company entered into the Loop Agreements whereby Yield Growth sublicensed the GP Technology to Loop for \$2,000,000 for a one-year renewable license, payable in 8,000,000 common shares of Loop, valued at \$0.25 per share. Of that, 4,000,000 shares have been issued to GP as a sublicense royalty owing under the Licensing Agreement. Loop has informed us that it considers this agreement to be in default and it is possible that this agreement could be cancelled.

On February 9, 2018, Urban Juve granted to Loop the non-exclusive right to manufacture and distribute 21 of Urban Juve’s wellness products in North America for \$1,800,000, payable as 7,200,000 common shares of Loop to Yield Growth at \$0.25 per share, including a \$200,000 advance order for products, at wholesale prices, payable by Loop in cash to Urban Juve upon delivery of such products by Urban Juve. Loop currently owes us \$90,000 for GST payable under this transaction. On September 25, 2018, Loop send us a purchase order for \$200,000 worth of soap, bath bombs and facial masks. Ms. Green was a director of Loop at the time of this transaction, in February 2018. Hugo Kotar, who was then a director and senior officer of the

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Company, was also a director of Loop at the time of this transaction. As described earlier in this Prospectus, Loop was incorporated for the purpose of licensing technologies from two separate entities, being the Yield Growth Corp. and Fobisuite Technologies Inc. Both Ms. Green and Mr. Kotar have since resigned from the board of Loop.

On June 25, 2018, Thrive entered into an Operating Agreement with FastTask Inc. in the ordinary course of business for Thrive to provide technology advisory, marketing, business development, media engagement and other services to FastTask Inc. Fast Task Technologies Inc. entered into a share purchase agreement with FastTask Inc. dated August 27, 2018 and on September 28, 2018, Fast Task Technologies Inc. acquired all of the issued and outstanding shares of FastTask Inc. and HeyBryan Inc. Penny Green is a director, officer and significant shareholder of Fast Task Technologies Inc.

On July 23, 2018, Thrive entered into an Operating Agreement with Antler Retail Inc. in the ordinary course of business for Thrive to provide technology advisory, marketing, business development, media engagement and other services to Antler Retail Inc. Penny Green is a director and significant shareholder of Antler Retail Inc.

On August 3, 2018, the Company entered into an agreement in respect of the Green Loan, whereby the Company's President and CEO agreed to advance up to \$500,000 to the Company upon request of the Company. Under this agreement, Ms. Green has agreed not to demand repayment in cash until twelve months after the Company has completed the Offering or, at the Company's discretion, until the Company has obtained sufficient equity funding to support its business plan for at least twelve months after the Offering. Ms. Green may convert the outstanding principal, in part or in full, at any time into Units. Interest on the principal of the loan will accrue at 5% per annum.

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

AUDITORS, TRANSFER AGENT AND REGISTRARS

Our auditor is Saturna Group Chartered Professional Accountants LLP. Such auditor is independent in accordance with the auditor's code of professional conduct of the Chartered Professional Accountants of British Columbia.

Our transfer agent is Computershare Investor Services.

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MATERIAL CONTRACTS

Our material contracts, excluding those made in the ordinary course of our business, are as follows:

Name of Contract	Parties	Date	Nature of Contract and Consideration
GP License	Yield Growth and GP	May 29, 2017 as amended and restated on May 31, 2017	<p>GP granted Yield Growth a worldwide, non-exclusive, sublicensable license to use the GP Technology. The License Agreement has an initial term of one year and will automatically renew for up to fifty additional one-year terms upon Yield Growth's payment of the annual renewal fee of \$10,000. The License Agreement can be terminated by Yield Growth providing written notice at least 90 days prior to renewal.</p> <p>As consideration for the license, Yield Growth agreed to pay GP a fee of \$2,500 per day for the initial term of one year, for an aggregate fee of \$912,500, which was paid as follows: \$100,000 cash on May 31, 2017; \$200,000 cash on June 20, 2017; and 2,450,000 Common Shares at a deemed price of \$0.25 per share on November 28, 2017.</p> <p>Yield Growth also paid Glance \$100,000 in cash on May 31, 2017 as payment for initial design services relating to the base development of the Wellness App.</p> <p>In conjunction with each cash payment on May 31, 2017 and June 20, 2017 Yield Growth issued to GP 4,000,000 Common Shares, for an aggregate of 8,000,000 additional Common Shares, at a price of \$0.05 per share.</p> <p>Yield Growth can sublicense the GP Technology, and Yield Growth must pay a royalty equal to 50% to GP of all sublicense revenue.</p>
Urban Juve International Rights Agreement	Urban Juve Provisions Inc. (formerly Indulgence Edibles Inc.) and Cannacopia Therapeutics Inc.	September 2, 2017	<p>Under the Urban Juve International Rights Agreement, Urban Juve acquired rights to all Urban Juve Therapeutic Products and the Urban Juve Commercial Products produced outside of Canada.</p> <p>Cannacopia appointed Urban Juve as the exclusive distributor for every territory except Canada for a term of 20 years, renewable for another 20-year term.</p> <p>Urban Juve was granted the right to use Cannacopia's know-how and enter into partnerships in order to be able to add cannabis properties to the products.</p> <p>Urban Juve also retained Cannacopia to provide consulting and advisory services for a term of two years with regards to the development and distribution of the Urban Juve Therapeutic Products.</p> <p>As consideration, Urban Juve agreed to pay Cannacopia a fee of \$180,000 payable as 1,800,000 Common Shares at a fair market value of \$0.10 per share, \$6,000 in cash on the date of the agreement, and \$30,000 in cash upon Yield Growth completing an initial public offering of its Common Shares.</p> <p>Urban Juve agreed to pay Cannacopia \$5,000 per month for the consulting services, such fee to rise to \$10,000 per</p>

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Name of Contract	Parties	Date	Nature of Contract and Consideration
			<p>month upon Urban Juve achieving \$40,000 in monthly net revenues on the sale of products</p> <p>A royalty fee of 10% of net revenues on the sale of the Urban Juve Therapeutic Products or Urban Juve Commercial Products outside of Canada is payable to Cannacopia.</p>
Urban Juve Cosmetic Products Sale	Urban Juve Provisions Inc. (formerly Indulgence Edibles Inc.) and Bhavna Solecki	October 10, 2017	<p>Under the Urban Juve Cosmetic Product Sale, Bhavna Solecki sold Urban Juve the recipes, know-how, formulas, and any and all ownership or goodwill of the Urban Juve Cosmetic Products</p> <p>As consideration, Urban Juve agreed to pay Ms. Solecki a fee of \$200,000 payable in units of the Company at a fair market value of \$0.10 per unit, each such unit consisting of one Common Share and one Warrant, with each Warrant entitling Ms. Solecki to purchase one Common Share at a price of \$1.00 per Common Share for a period of 12 months.</p> <p>Concurrent with closing of the Urban Juve Cosmetic Products Sale, the Company and Ms. Solecki entered into an employment agreement under which Ms. Solecki was appointed Director of Product and Content Development of Yield Growth. Pursuant to this employment agreement, Ms. Solecki will manage the development, creation, composition and production of Urban Juve Products. Any products developed by Ms. Solecki under the agreement will be the sole property of the Company.</p> <p>Ms. Solecki's compensation under her employment agreement with the company was \$2,000 per month for October and November 2017, and then \$7,500 per month from December 2017 to present. Ms. Solecki was also granted 200,000 stock options in the Company at an exercise price of \$0.15 for a period of two years.</p>
Subsidiary License Agreement	Yield Growth and GP	December 3, 2017	<p>The GP License with Yield Growth was amended to extend the license granted by GP to Urban Juve and Superdope, which is now Thrive Activations Inc. The amendment includes provisions that will terminate the license granted to each Yield Growth subsidiary if that subsidiary ceases to be wholly owned by Yield Growth. A Yield Growth subsidiary that ceases to be wholly owned is granted the option to pay a \$200,000 fee to GP to maintain the license for a 50-year term with no further royalties due.</p>
Urban Juve Canadian Rights Agreement	Urban Juve Provisions Inc. (formerly Indulgence Edibles Inc.) and Cannacopia Therapeutics Inc.	December 30, 2017	<p>Under the Canadian Urban Juve Rights Agreement, Urban Juve acquired rights to all Urban Juve Therapeutic Products and Urban Juve Commercial Products produced in Canada. Cannacopia appointed Urban Juve as the exclusive Canadian distributor of for a term of 20 years, renewable for another 20-year term.</p> <p>As consideration, Urban Juve agreed to pay Cannacopia a fee of \$50,000 in cash.</p>

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Name of Contract	Parties	Date	Nature of Contract and Consideration
			A royalty fee of 10% of net revenues on the sale of the Urban Juve Therapeutic Products or Urban Juve Commercial Products in Canada is payable to Cannacopia.
Loop Sublicense Agreement	Yield Growth and Loop Insights Inc. (formerly Cannabis Big Data Holdings Inc.)	February 9, 2018	<p>Yield Growth sublicensed the GP Technology to Loop for \$2,000,000 for a one-year renewable license, payable in 8,000,000 common shares of Loop, valued at \$0.25 per share. Of that, 4,000,000 shares have been issued to GP as a sublicense royalty owing under the Loop Sublicense Agreement.</p> <p>The agreement has an initial term of one year and will automatically renew each year unless either party provides written notice to the other party at least 30 days prior to expiry of the then current term. The Loop Sublicense Agreement can be terminated by Yield Growth providing written notice at least 90 days prior to renewal.</p>
Loop Manufacturing and Distribution Agreement	Urban Juve Provisions Inc. and Loop Insights Inc. (formerly Cannabis Big Data Holdings Inc.)	February 9, 2018	<p>Urban Juve granted to Loop the non-exclusive right to manufacture and distribute 21 of Urban Juve's wellness products in North America for \$1,800,000, payable as 7,200,000 common shares of Loop to Yield Growth at \$0.25 per share. This Agreements include a \$200,000 advance order for products, at wholesale prices, payable by Loop in cash to Urban Juve upon delivery of such products by Urban Juve.</p> <p>The agreement has an initial term of one year and will automatically renew each year unless either party provides written notice to the other party at least 30 days prior to expiry of the then current term.</p> <p>The Agreement may be terminated prior to the end of the initial term and more than 30 days prior to the expiry of a subsequent one-year term on mutual consent of the parties to the agreement. Such termination can only be affected after the \$200,000 advance order for products has been completed.</p>
CROP Agreement	CROP and Urban Juve Provisions Inc.	June 11, 2018	<p>Urban Juve granted to CROP a license to exclusively distribute certain Urban Juve Products in Italy for three years. CROP may also infuse the products with cannabis properties. Urban Juve will also provide start-up plans relating to financial, product knowledge and marketing for CROP's entry into Italy.</p> <p>Urban Juve received \$1 million for the Italian license and distribution rights as 2,500,000 units of CROP. Each \$0.40 unit consists of one common share of CROP and one half of one common share purchase warrant and each whole warrant entitles the holder to purchase one additional common share at an exercise price of \$0.55 per warrant share for a period of 18 months following the date of issuance. The shares will be subject to a contractual</p>

THE YIELD GROWTH CORP.

Name of Contract	Parties	Date	Nature of Contract and Consideration
			restriction on resale which will release the stock over a period of three years.
Agency Agreement	Yield Growth and the Agent	♦, 2018	Please see pages 87-88 of this Prospectus for more information on this agreement.
Escrow Agreement	Yield Growth, the Transfer Agent, Penny Green, Niagara Acquisitions Corp., KP Capital Inc., and Glance Pay Inc.	♦, 2018	Please see pages 72-73 of this Prospectus for more information on this agreement.

Copies of all material contracts may be inspected at our registered and records office at Suite 200, 1238 Homer Street, Vancouver, BC V6B 2Y5, 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.

INTERESTS OF EXPERTS

Our auditor is Saturna Group Chartered Professional Accountants LLP. Such auditor is independent in accordance with the auditor's code of professional conduct of the Chartered Professional Accountants of British Columbia.

Certain legal matters relating to the Offering will be passed upon by DuMoulin Black LLP, on the Company's behalf; and by Salley Bowes Harwardt LC, on behalf of the Agent. As at the date hereof, the designated professionals of DuMoulin Black LLP, as a group, and the designated professionals of Salley Bowes Harwardt LC, as a group, each beneficially own, directly or indirectly, less than one percent of the securities of the Company.

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 our property or any of our associates or affiliates. As at the date hereof, other than as disclosed above, none of the aforementioned persons beneficially owns, directly or indirectly, securities of ours or our associates and affiliates. In addition, other than as disclosed above, 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 us or of any of our associates or affiliates, or as a promoter of ours or an associate or affiliate of ours.

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.

THE YIELD GROWTH CORP.

RIGHTS OF WITHDRAWAL AND RESCISSION

Securities legislation in the Selling Provinces 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 these provinces, the securities legislation further provides a purchaser with remedies for rescission or damages if this Prospectus and any amendment contains a material 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.**

In an offering of Warrants, investors are cautioned that the statutory right of action for damages for a misrepresentation contained in this Prospectus is limited, in certain provincial securities legislation, to the price at which the Warrants are offered to the public under the Offering. This means that, under the securities legislation of certain provinces, if the purchaser pays additional amounts upon exercise of the Warrants, those amounts may not be recoverable under the statutory right of action for damages that applies in those provinces. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of this right of action for damages or consult with a legal adviser.

FINANCIAL STATEMENT DISCLOSURE FOR ISSUERS

The following Financial Statements are included herein:

- **Schedule "B"** - our reviewed, unaudited condensed interim financial statements for the three months ended February 28, 2018 and the six months ended May 31, 2018;
- **Schedule "C"** - our audited consolidated financial statements for the financial years ended November 30, 2015, November 30, 2016 and November 30, 2017.

Schedule "D" includes Management's Discussion and Analysis for the required periods.

THE YIELD GROWTH CORP.

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 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.

1. Composition

- (a) *Number of Members.* The Audit Committee must be comprised of a minimum of three directors of the Company.
- (b) *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.
- (c) *Financial Literacy.* All members of the audit committee will be financially literate as defined by applicable legislation. If upon appointment a member of the Audit Committee is not financially literate as required, the person will be provided with a period of three months to acquire the required level of financial literacy.

2. Meetings

- (a) *Quorum.* The quorum required to constitute a meeting of the Audit Committee is set at a majority of members.
- (b) *Agenda.* The Chair will set the agenda for each meeting, after consulting with management and the external auditor. Agenda materials such as draft financial statements must be circulated to all Audit Committee members for members to have a reasonable amount of time to review the materials prior to the meeting.
- (c) *Notice to Auditors.* The Company’s auditors (the “Auditors”) 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.
- (d) *Minutes.* Minutes of the Audit Committee meetings will be accurately recorded, with such minutes recording the decisions reached by the committee.

3. Roles and Responsibilities

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

External Auditor

The Audit Committee will:

- (a) *Selection of the external auditor.* Select, evaluate and recommend to the Board, for shareholder approval, the Auditor to examine the Company’s accounts, controls and financial statements.
- (b) *Scope of Work.* Evaluate, prior to the annual audit by the Auditors, the scope and general extent of the Auditor’s review, including the Auditor’s engagement letter.
- (c) *Compensation.* Recommend to the Board the compensation to be paid to the external auditors.
- (d) *Replacement of Auditor.* If necessary, recommend the replacement of the Auditor to the Board of Directors.
- (e) *Approve Non-Audit Related Services.* Pre-approve all non-audit services to be provided by the Auditor to the Company or its subsidiaries.
- (f) *Responsibility for Oversight.* Must directly oversee the work of the Auditor. The Auditor must report directly to the Audit Committee.
- (g) *Resolution of Disputes.* Assist with resolving any disputes between the Company’s management and the Auditors regarding financial reporting.

Consolidated Financial Statements and Financial Information

The Audit Committee will:

- (a) *Review Audited Financial Statements.* Review the audited consolidated financial statements of the Company, discuss those statements with management and with the Auditor, and recommend their approval to the Board.
- (b) *Review of Interim Financial Statements.* Review and discuss with management the quarterly consolidated financial statements, and if appropriate, recommend their approval by the Board.

THE YIELD GROWTH CORP.

- (c) *MD&A, Annual and Interim Earnings Press Releases, Audit Committee Reports.* Review the Company's management discussion and analysis, interim and annual press releases, and audit committee reports before the Company publicly discloses this information.
- (d) *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:

- (a) Internal Control. Review with the Auditors and with management, the general policies and procedures used by the Company with respect to internal accounting and financial controls. Remain informed, through communications with the Auditor, of any weaknesses in internal control that could cause errors or deficiencies in financial reporting or deviations from the accounting policies of the Company or from applicable laws or regulations.
- (b) 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 these functions.
- (c) Accounting Policies and Practices. Review management plans regarding any changes in accounting practices or policies and the financial impact thereof.
- (d) Litigation. Review with the Auditors and 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 consolidated financial statements.
- (e) Other. Discuss with management and the Auditors correspondence with regulators, employee complaints, or published reports that raise material issues regarding the Company's financial statements or disclosure.

Complaints

- (a) Accounting, Auditing and Internal Control Complaints. The Audit Committee must establish a procedure for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal controls or auditing matters.
- (b) Employee Complaints. The Audit Committee must establish a procedure for the confidential transmittal on condition of anonymity by the Company's employees of concerns regarding questionable accounting or auditing matters.

4. Authority

- (a) Auditor. The Auditor, and any internal auditors hired by the company, will report directly to the Audit Committee.
- (b) Independent Advisors. The Audit Committee may, at the Company's expense and without the approval of management, retain the services of independent legal counsels and any other advisors it deems necessary to carry out its duties and set and pay the monetary compensation of these individuals.
- (c) Communication. The Audit Committee may communicate directly with management and any internal auditor, and with the Auditor directly without the presence or involvement of management.
- (d) Expenses. The Audit Committee may incur such ordinary administrative expenses that it deems necessary and appropriate to carry out its duties, which expenses the Company will pay or reimburse upon receiving an invoice or receipt, as applicable.

THE YIELD GROWTH CORP.

5. Reporting

The Audit Committee will report to the Board on:

- (a) the Auditor's independence;
- (b) the performance of the Auditor and any recommendations of the Audit Committee in relation thereto;
- (c) the reappointment and termination of the Auditor;
- (d) the adequacy of the Company's internal controls and disclosure controls;
- (e) the Audit Committee's review of the annual and interim consolidated financial statements;
- (f) the Audit Committee's review of the annual and interim management discussion and analysis;
- (g) the Company's compliance with legal and regulatory matters to the extent they affect the financial statements of the Company; and
- (h) all other material matters dealt with by the Audit Committee.

THE YIELD GROWTH CORP.

SCHEDULE "B" INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Interim Condensed Consolidated Financial Statements

For the Three and Six Months Ended May 31, 2018 and 2017

(Expressed in Canadian Dollars)

(unaudited)

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Interim Condensed Consolidated Statements of Financial Position

(Expressed in Canadian Dollars)

(unaudited)

	May 31, 2018	November 30,
	(unaudited)	2017
	\$	\$
ASSETS		
Current assets		
Cash	642,054	1,425,380
Marketable securities (Note 3)	30,000	650,550
Amounts receivable	152,290	68,930
Loan receivable (Note 4)	–	15,000
Prepaid expenses and license fees (Note 5)	1,302,140	617,500
Due from related parties (Note 8)	204,806	–
Total current assets	2,331,290	2,777,360
Equipment (Note 6)	36,896	5,353
Investment in joint venture (Note 7)	2,410,905	–
Total assets	4,779,091	2,782,713
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities	155,828	28,079
Due to related parties (Note 8)	100,194	42,907
Deferred revenue (Note 7)	2,000,000	–
Total liabilities	2,256,022	70,986
SHAREHOLDERS' EQUITY		
Share capital	5,390,566	3,207,920
Equity reserves	1,774,669	104,926
Shares issuable	40,000	40,000
Accumulated other comprehensive income	–	589,030
Deficit	(4,682,166)	(1,230,149)
Total shareholders' equity	2,523,069	2,711,727
Total liabilities and shareholders' equity	4,779,091	2,782,713

Nature of operations and continuance of business (Note 1)

Commitments (Note 14)

Subsequent events (Note 15)

Approved and authorized for issuance on behalf of the Board of Directors on August 15, 2018:

/s/ "Penny Green"

Penny Green, Director

/s/ "Spiros Margaris"

Spiros Margaris, Director

(The accompanying notes are an integral part of these interim condensed consolidated financial statements)

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Interim Condensed Consolidated Statements of Financial Position

(Expressed in Canadian Dollars)

(unaudited)

	Three months ended		Six months ended	
	May 31,		May 31,	
	2018	2017	2018	2017
	\$	\$	\$	\$
Revenue				
Consulting	190,116	–	198,929	–
Licensing (Note 7)	–	–	1,800,000	–
Total revenue	190,116	–	1,998,929	–
Expenses				
Advertising and promotion	78,213	–	228,409	–
Consulting fees (Note 8)	664,163	23,400	1,188,632	23,400
Depreciation (Note 6)	5,506	–	7,202	–
Distribution fees (Note 14)	–	–	50,000	–
Licensing fees	228,747	–	452,500	–
Office	64,801	3,133	85,871	3,133
Product samples	1,206	–	2,206	–
Professional fees	88,042	–	108,714	–
Rent (Note 8)	27,900	1,000	32,400	1,000
Research and development	17,540	100,000	17,540	100,000
Share-based compensation (Note 8 and 11)	1,209,796	–	2,525,944	–
Travel	44,619	–	93,498	–
Wages (Note 8)	225,382	–	325,347	–
Total expenses	(2,655,915)	127,533	(5,118,263)	127,533
Net loss before other items	(2,465,799)	(127,533)	(3,119,334)	(127,533)
Other items				
Gain on sale of marketable securities (Note 3)	–	–	71,412	–
Impairment of loan receivable (Note 4)	(15,000)	–	(15,000)	–
Loss from investment in joint venture (Note 7)	(332,870)	–	(389,095)	–
Net loss for the period	(2,813,669)	(127,533)	(3,452,017)	(127,533)
Other comprehensive loss				
Realized loss on marketable securities (Note 3)	–	–	(589,030)	–
Comprehensive loss for the period	(2,813,669)	(127,533)	(4,041,047)	(127,533)
Loss per share, basic and diluted	(0.04)	(0.09)	(0.05)	(0.18)
Weighted average shares outstanding	77,179,000	1,392,000	74,678,000	704,000

(The accompanying notes are an integral part of these interim condensed consolidated financial statements)

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Interim Condensed Consolidated Statements of Financial Position

(Expressed in Canadian Dollars)

(unaudited)

-+	Share capital		Equity reserves	Shares issuable	Accumulated other comprehensive income	Deficit	Total shareholders' equity (deficit)
	Number of shares	Amount					
		\$	\$	\$	\$	\$	\$
Balance, November 30, 2016	200	1	–	–	–	(464)	(463)
Cancellation of founder's shares	(200)	(1)	–	–	–	–	(1)
Shares issued for cash	8,600,000	210,500	–	–	–	–	210,500
Shares issued for debt settlement	7,800,000	19,500	–	–	–	–	19,500
Net loss for the period	–	–	–	–	–	(127,533)	(127,533)
Balance, May 31, 2017	16,400,000	230,000	–	–	–	(127,997)	102,003
Balance, November 30, 2017	65,756,640	3,207,920	104,926	40,000	589,030	(1,230,149)	2,711,727
Units issued for cash	3,719,494	843,299	–	–	–	–	843,299
Share issuance costs	–	(129,381)	11,902	–	–	–	(117,479)
Shares issued on exercise of stock options	6,025,000	1,069,978	(868,103)	–	–	–	201,875
Shares issued on exercise of warrants	790,000	98,750	–	–	–	–	98,750
Shares issued for compensation	2,000,000	300,000	–	–	–	–	300,000
Fair value of stock options granted	–	–	2,525,944	–	–	–	2,525,944
Realized loss on marketable securities	–	–	–	–	(589,030)	–	(589,030)
Net loss for the period	–	–	–	–	–	(3,452,017)	(3,452,017)
Balance, May 31, 2018	78,291,134	5,390,566	1,774,669	40,000	–	(4,682,166)	2,523,069

(The accompanying notes are an integral part of these interim condensed consolidated financial statements)

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Interim Condensed Consolidated Statements of Financial Position

(Expressed in Canadian Dollars)

(unaudited)

	Six months ended May 31, 2018 \$	Six months ended May 31, 2017 \$
Operating activities		
Net loss	(3,452,017)	(127,533)
Items not involving cash:		
Depreciation	7,202	–
Gain on sale of marketable securities	(71,412)	–
Impairment of loan receivable	15,000	–
Loss from investment in joint venture	389,095	–
Share-based compensation	2,525,944	–
Shares issued for consulting services	300,000	–
Shares received for distribution rights	(1,800,000)	–
Changes in non-cash operating working capital		
Amounts receivable	(83,360)	(10,100)
Prepaid expenses and license fees	315,360	–
Accounts payable and accrued liabilities	118,560	23,401
Due to related parties	(138,330)	214,212
Net cash provided by (used in) operating activities	(1,873,958)	99,980
Investing activities		
Acquisition of license	–	(300,000)
Purchase of equipment	(38,745)	–
Proceeds from Sale of marketable securities	102,932	–
Net cash provided by (used in) investing activities	64,187	(300,000)
Financing activities		
Proceeds from issuance of common shares	1,143,924	210,500
Share issuance costs	(117,479)	–
Net cash provided by financing activities	1,026,445	210,500
Change in cash	(783,326)	10,480
Cash, beginning of period	1,425,380	–
Cash, end of period	642,054	10,480
Non-cash investing and financing activities:		
Fair value of broker's warrants issued as finder's fees	11,902	–
Shares received as payment for licensing fees	2,000,000	–
Shares issued for debt settlement	–	19,500

(The accompanying notes are an integral part of these interim condensed consolidated financial statements)

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Interim Condensed Consolidated Statements

May 31, 2018

(Expressed in Canadian Dollars)

(unaudited)

1. Nature of Operations and Continuance of Business

The Yield Growth Corp. (formerly Cannapay Financial Inc.) (“Yield Growth” or the “Company”) was incorporated under the laws of the province of British Columbia, Canada, on November 28, 2014. On May 15, 2017, the Company changed its name from 1020439 B.C. Ltd. to Cannapay Financial Inc. On April 3, 2018, the Company changed its name to The Yield Growth Corp. Yield Growth is a cannabis asset growth company focused on the license, sale, and distribution of products in the cannabis industry. The Company develops products and technology to license by territory, including cosmetic and therapeutic products made from essential oils, all of which have been designed to be infused with Cannabidiol (CBD) or Tetrahydrocannabinol (THC). The Company has two wholly owned subsidiaries: Urban Juve Provisions Inc. (formerly Juve Wellness Inc.) (“Urban Juve”) and Thrive Activations Inc. (formerly Superdope Solutions Inc.) (“Thrive”).

These interim condensed consolidated financial statements have been prepared on the basis that the Company will continue as a going concern, which assumes that the Company will be able to realize its assets and satisfy its liabilities in the normal course of business for the foreseeable future. Management is aware, in making its going concern assessment, of material uncertainties related to events and conditions that may cast significant doubt upon the Company’s ability to continue as a going concern.

The Company has incurred a net loss of \$3,452,017 during the period ended May 31, 2018 and has incurred an accumulated deficit of \$4,682,166 as at May 31, 2018. The continued operations of the Company are dependent on future profitable operations, management’s ability to manage costs and the future availability of equity or debt financing. Whether and when the Company can generate sufficient operating cash flows to pay for its expenditures and settle its obligations as they fall due is uncertain. These interim condensed consolidated financial statements do not reflect the adjustments to the carrying values of assets and liabilities and the reported expenses and statement of financial position classifications that would be necessary were the going concern assumption inappropriate. These adjustments could be material.

Effective June 4, 2018, the Company completed a 2-for-1 forward split of its common stock. All share and per share amounts included in these interim condensed consolidated financial statements have been retroactively restated for the forward stock split.

2. Significant Accounting Policies

(a) Statement of Compliance

These interim condensed consolidated financial statements of the Company have been prepared in accordance with International Accounting Standards 34, *Interim Financial Reporting*, and based on the principles of International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board (“IASB”) and the interpretations of the International Financial Reporting Interpretations Committee. These interim condensed consolidated financial statements should be read in conjunction with the Company’s annual financial statements for the year ended November 30, 2017, which include the Company’s significant accounting policies, and have been prepared in accordance with the same methods of application.

(b) Basis of Presentation

These interim condensed consolidated financial statements include the accounts of the Company and its wholly owned subsidiaries, Urban Juve, a company incorporated on June 20, 2017 in the province of British Columbia, and Thrive, a company incorporated on June 29, 2017 in the province of British Columbia. All inter-company balances and transactions have been eliminated on consolidation.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Interim Condensed Consolidated Statements

May 31, 2018

(Expressed in Canadian Dollars)

(unaudited)

2. Significant Accounting Policies (continued)

(c) Statement of Compliance

These interim condensed consolidated financial statements have been prepared on a historical cost basis. In addition, these interim condensed consolidated financial statements have been prepared using the accrual basis of accounting, except for the cash flow information. The presentation and functional currency of the Company is the Canadian dollar. In the opinion of the Company's management, all adjustments considered necessary for a fair presentation have been included.

(d) Significant Accounting Estimates and Judgments

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

Significant areas requiring the use of estimates include the collectability of amounts receivable and loan receivable, useful life and carrying value of equipment, carrying value of investment in joint venture, impairment of marketable securities, fair value of share-based compensation, and measurement of unrecognized deferred income tax assets.

Judgments made by management in the application of IFRS that have a significant effect on the interim condensed consolidated financial statements include the factors that are used in determining the application of the going concern assumption which requires management to take into account all available information about the future, which is at least but not limited to, 12 months from the year end of the reporting period.

(e) Reclassifications

Certain figures presented for comparative purposes have been reclassified to conform to the presentation adopted in the current period.

(f) Accounting Standards Issued But Not Yet Effective

Certain pronouncements have been issued by the IASB, or the IFRS Interpretations Committee that are mandatory for accounting years beginning on or after January 1, 2018, or later years.

New standard IFRS 9, "*Financial Instruments*"

New standard IFRS 15, "*Revenue from Contracts with Customers*"

The Company has not early adopted these revised standards and does not believe the adoption of these standards will have a material impact on the Company's interim condensed consolidated financial statements. Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or not expected to have a significant impact on the Company's interim condensed consolidated financial statements.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Interim Condensed Consolidated Statements

May 31, 2018

(Expressed in Canadian Dollars)

(unaudited)

3. Marketable Securities

During the year ended November 30, 2017, the Company purchased 300,000 units of Active Pay Distribution Inc., a private company, at \$0.10 per unit for \$30,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$0.40 per share for a period of one year.

During the year ended November 30, 2017, the Company purchased 197,000 common shares of Glance Technologies Inc. ("Glance"), a publicly traded company and a significant shareholder of the Company, at \$0.16 per share for \$31,520. The fair value of common shares held has been determined by reference to public price quotations in an active market. The Company sold all of the shares during the six months ended May 31, 2018 for proceeds of \$102,932.

	November 30, 2017 fair value \$	Proceeds from sale \$	Realized gain on sale \$	Unrealized loss \$	May 31, 2018 fair value \$
Glance Technologies Inc.	620,550	(102,932)	71,412	(589,030)	–
Active Pay Distribution Inc.	30,000	–	–	–	30,000
	650,550	(102,932)	71,412	(589,030)	30,000

4. Loan Receivable

As at May 31, 2018, the Company had a loan receivable of \$nil (November 30, 2017 - \$15,000) from a third-party borrower. During the six months ended May 31, 2018, the full amount of \$15,000 was written off.

5. Prepaid Expenses and License Fees

	May 31, 2018 \$	November 30, 2017 \$
Prepaid expenses	343,362	165,000
Prepaid license fees	10,000	452,500
Prepaid royalty fees (Note 7)	1,000,000	–
	1,353,362	617,500

On May 29, 2017, as amended on May 31, 2017, the Company entered into a License Agreement with Glance, whereby the Company was granted a non-exclusive, worldwide license to white label Glance's mobile payment processing platform and anti-fraud technology for business-to-business and business-to-consumer mobile payments in the medicinal marijuana industry. The Agreement has an initial term of one year, with renewable periods of \$10,000 per year for up to fifty additional years. As consideration for the license, the Company paid an initial fee of \$100,000 for design work, and a \$912,500 license fee with \$300,000 payable in cash (paid) and \$612,500 payable through issuance of 4,900,000 common shares of the Company (issued). As part of the license agreement, Glance will also receive a 50% royalty on revenue generated from all sublicenses. Glance also purchased 16,000,000 common shares of the Company for proceeds of \$400,000 pursuant to the license agreement. On April 24, 2018, the Company paid the annual renewal fee of \$10,000 to extend the Agreement to May 31, 2019 which was recorded as prepaid license fees as at May 31, 2018.

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6. Equipment

	Computer equipment \$	Furniture \$	Telephone Equipment \$	Total \$
Cost:				
Balance, November 30, 2017	5,592	–	–	5,592
Additions	33,776	2,592	2,377	38,745
Balance, May 31, 2018	39,368	2,592	2,377	44,337
Accumulated depreciation:				
Balance, November 30, 2017	239	–	–	239
Additions	6,946	216	40	7,202
Balance, May 31, 2018	7,185	216	40	7,441
Carrying amounts:				
As at November 30, 2017	5,353	–	–	5,353
As at May 31, 2018	32,183	2,376	2,337	36,896

7. Investment in Joint Venture

On February 9, 2018, the Company, its wholly-owned subsidiary, Urban Juve, and Fobisuite Technologies Inc. (“Fobisuite”), a non-related third party, entered into a licensing and distribution agreement with Loop Insights Inc. (formerly Cannabis Big Data Holdings Inc.) (“Loop”), a company incorporated in BC, whereby the Company will sublicense the licensed technology relating to the License Agreement with Glance to Loop for an initial term of one year and renewable for up to one hundred years at a renewal fee of \$10,000 per year. As consideration for the sublicense, the Company received 8,000,000 common shares of Loop with a fair value of \$2,000,000, of which 50%, or 4,000,000 common shares were transferred to Glance pursuant to the royalty provisions of the License Agreement (Note 5). At May 31, 2018, the licensed technology had not been transferred to Loop and the license fee of \$2,000,000 has been presented as deferred revenue on the interim condensed consolidated statement of financial position. \$1,000,000 of the license fee is payable to Glance as a royalty per the License Agreement, and has been presented as a prepaid expense and license fee on the interim condensed consolidated statement of financial position.

In addition, Urban Juve granted Loop the non-exclusive right (the “Right”) to distribute products deriving from certain ayurvedic and plant-based ingredients recipes to cannabis dispensaries in North America. As consideration for the Right, the Company received 7,200,000 common shares of Loop with a fair value of \$1,800,000. Loop will provide Urban Juve with a \$200,000 advance order for products, payable upon delivery of products by the Company.

In addition, Fobisuite licensed its own receipt intercept technology and social wifi mining technology to Loop for an initial term of ten years and renewable for up to one hundred years at a renewal fee of \$10,000 per year. As consideration, Fobisuite received \$200,000 in cash and \$3,800,000 in 15,200,000 common shares of Loop.

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7. Investment in Joint Venture (continued)

	Ownership interest	Net book value May 31, 2018 \$
Carrying cost at date of acquisition	35.7%	2,800,000
Equity losses in Loop Insights Inc.	-	(377,865)
Dilution from investment in Loop Insights Inc.	(4.1%)	(11,230)
	31.6%	2,410,905

8. Related Party Transactions

- (a) During the six months ended May 31, 2018, the Company incurred consulting fees of \$30,000 (2017 - \$nil) and rent expense of \$4,500 (2017 - \$nil) to the President and Chief Executive Officer ("CEO") of the Company. The Company also paid a compensation bonus of \$100,000, issued 2,000,000 common shares with a fair value of \$300,000, and incurred share-based compensation of \$883,086 (2017 - \$nil) to the President and CEO of the Company. As at May 31, 2018, the Company owed \$40,571 (November 30, 2017 - \$2,881) to the President and CEO of the Company, which is unsecured, non-interest bearing, and due on demand.
- (b) During the six months ended May 31, 2018, the Company incurred consulting fees of \$6,000 (2017 - \$nil), wages of \$30,000 (2017 - \$nil), and share-based compensation of \$35,833 (2017 - \$nil) to the Vice President of Business Development of the Company. As at May 31, 2018, the Company owed \$3,200 (November 30, 2017 - \$9,189) to the Vice President of Business Development of the Company, which is unsecured, non-interest bearing, and due on demand.
- (c) During the six months ended May 31, 2018, the Company incurred consulting fees of \$43,800 (2017 - \$nil) and share-based compensation of \$204,187 (2017 - \$nil) to a company controlled by the Chief Financial Officer of the Company.
- (d) During the six months ended May 31, 2018, the Company incurred consulting fees of \$11,400 (2017 - \$nil) to a company controlled by a director of the Company. As at May 31, 2018, the Company owed \$4,380 (November 30, 2017 - \$580) to a company controlled by a director of the Company, which is unsecured, non-interest bearing, and due on demand.
- (e) During the six months ended May 31, 2018, the Company incurred wages of \$17,424 (2017 - \$nil) and share-based compensation of \$24,440 (2017 - \$nil) to the Vice President of Licensing of the Company.
- (f) During the six months ended May 31, 2018, the Company incurred consulting fees of \$154,250 (2017 - \$nil) and share-based compensation of \$91,013 (2017 - \$nil) to the Chief Marketing Officer ("CMO") of the Company and a company controlled by the CMO of the Company.
- (g) During the six months ended May 31, 2018, the Company incurred consulting fees of \$2,200 (2017 - \$nil), wages of \$30,000 (2017 - \$nil) and share-based compensation of \$19,111 (2017 - \$nil) to a former director of the Company. As at May 31, 2018, the Company owed \$nil (November 30, 2017 - \$397) to a former director of the Company.
- (h) During the six months ended May 31, 2018, the Company incurred share-based compensation of \$166,310 (2017 - \$nil) to directors of the Company.
- (i) As at May 31, 2018, the Company owed \$52,043 (November 30, 2017 - \$29,860) to Glance, a significant shareholder of the Company, which is unsecured, non-interest bearing, and due on demand.

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8. Related Party Transactions (continued)

- (j) As at May 31, 2018, the Company was owed \$14,806 (November 30, 2017 - \$nil) from a company controlled by the President and CEO of the Company, which is unsecured, non-interest bearing, and due on demand.
- (k) As at May 31, 2018, the Company was owed \$190,000 (November 30, 2017 - \$nil) from Loop pursuant to licensing and distribution agreements entered into on February 9, 2018. The amount is unsecured, non-interest bearing, and due on demand.

9. Share Capital

Authorized: unlimited number of common shares without par value

- (a) On December 8, 2017, the Company issued 1,356,662 units at \$0.15 per unit for proceeds of \$203,499. Each unit consisted of one common share and one share purchase warrant exercisable at \$0.50 per share for a period of the earlier of one year from the date of issuance or six months from the IPO closing date when the Company completes an IPO.
- (b) On December 20, 2017, the Company issued 1,333,332 units at \$0.15 per unit for proceeds of \$200,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$0.50 per share for a period of the earlier of one year from the date of issuance or six months from the IPO closing date when the Company completes an IPO. In connection with the share issuances, the Company paid finders' fees of \$45,000.
- (c) On January 1, 2018, the Company issued 2,000,000 common shares with a fair value of \$300,000 as a compensation bonus to the President and CEO of the Company.
- (d) On January 1, 2018, the Company issued 4,000,000 common shares for proceeds of \$100,000 pursuant to the exercise of stock options by the President and CEO of the Company. The fair value of the stock options of \$580,547 was transferred from equity reserves to share capital upon exercise.
- (e) On February 2, 2018, the Company issued 749,500 units at \$0.40 per unit for proceeds of \$299,800. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$0.80 per share for a period of one year from the IPO closing date when the Company completes an IPO. In connection with the share issuances, the Company paid finders' fees of \$72,479 and issued 62,470 broker warrants with a fair value of \$11,902. The broker warrants have the same terms as the warrants in the unit offering.
- (f) On February 2, 2018, the Company issued 25,000 common shares for proceeds of \$1,875 pursuant to the exercise of stock options. The fair value of the stock options of \$2,276 was transferred from equity reserves to share capital upon exercise.
- (g) On March 8, 2018, the Company issued 2,000,000 common shares for proceeds of \$100,000 pursuant to the exercise of stock options. The fair value of the stock options of \$285,280 was transferred from equity reserves to share capital upon exercise.
- (h) On April 20, 2018, the Company issued 280,000 units at \$0.50 per unit for proceeds of \$140,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$0.75 per share for a period of 18 months from the issuance date.
- (i) In May 2018, the Company issued 790,000 common shares pursuant to the exercise of share purchase warrants for proceeds of \$98,750.

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10. Share Purchase Warrants

The following table summarizes the continuity of the Company's share purchase warrants:

	Number of warrants	Weighted average exercise price \$
Balance, November 30, 2017	23,983,320	0.37
Issued	3,407,214	0.56
Exercised	(790,000)	0.13
Balance, May 31, 2018	26,600,534	0.33

As at May 31, 2018, the following share purchase warrants were outstanding:

Number of warrants outstanding	Exercise price \$	Expiry date
4,890,000	0.13	June 16, 2018
92,920	0.13	June 22, 2018
690,400	0.13	June 28, 2018
400,000	0.50	October 10, 2018
2,000,000	0.18	October 19, 2018
3,000,000	0.18	November 17, 2018
3,950,000	0.50	November 17, 2018
8,120,000	0.50	November 22, 2018
50,000	0.50	November 23, 2018
1,356,662	0.50	December 8, 2018*
1,333,332	0.50	December 20, 2018*
280,000	0.75	October 20, 2019
437,220	0.80	N/A **
<u>26,600,534</u>		

*Expire on the earlier of 6 months from the closing date of an IPO or 1 year after issuance.

**Expire 12 months after the closing date of an IPO.

11. Stock Options

On May 15, 2017, the Company adopted an incentive stock option plan. Pursuant to the Company's stock option plan, directors may, from time to time, authorize the issuance of options to directors, officers, employees, and consultants of the Company. The terms of the granted stock options as well as the vesting conditions are at the sole discretion of the directors.

The following table summarizes the continuity of the Company's stock options:

	Number of options	Weighted average exercise price \$
Outstanding, November 30, 2017	5,510,000	0.06
Granted	14,190,000	0.20
Exercised	(6,025,000)	0.04
Expired	(125,000)	0.10
Outstanding, May 31, 2018	13,550,000	0.11
Exercisable, May 31, 2018	2,951,250	0.10

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11. Stock Options (continued)

Additional information regarding stock options outstanding as at May 31, 2018, is as follows:

Range of exercise prices \$	Stock options outstanding	Stock options exercisable	Weighted average remaining contracted life (years)
0.05	4,560,000	145,000	3.78
0.08	500,000	250,000	4.38
0.10	300,000	300,000	4.47
0.15	2,750,000	1,456,250	4.66
0.40	4,640,000	800,000	4.75
0.50	800,000	—	4.89
	13,550,000	2,951,250	4.44

Share-based compensation expense is determined using the Black-Scholes option pricing model. During the six months ended May 31, 2018, the Company recognized share-based compensation expense of \$2,525,944 (2017 - \$nil) in equity reserves, of which \$1,423,980 (2017 - \$nil) pertains to directors and officers of the Company. The weighted average fair value of each option granted during the six months ended May 31, 2018, was \$0.54 (2017 - \$nil) per share. The weighted average share price for stock options exercised was \$0.04 (2017 - \$nil). Weighted average assumptions used in calculating the fair value of share-based compensation expense are as follows:

	2018	2017
Risk-free interest rate	1.69%	—
Dividend yield	0%	—
Expected Volatility	150%	—
Expected life (years)	4.91	—
Forfeiture rate	0%	—

As at May 31, 2018, there was \$1,434,736 (November 30, 2017 - \$87,016) of unrecognized share-based compensation related to unvested stock options.

12. Capital Management

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support the general operations of the Company and facilitate the liquidity needs of its operations. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business. The Company defines capital to include its working capital position, share capital, equity reserves, and subscriptions received.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management during the six months ended May 31, 2018. The Company is not subject to externally imposed capital requirements.

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13. Financial Instruments

(a) Fair Value

Assets and liabilities measured at fair value on a recurring basis were presented on the Company's statement of financial position as at May 31, 2018, as follows:

	Fair Value Measurements Using			Balance May 31, 2018 \$
	Quoted prices in active markets for identical instruments (Level 1) \$	Significant other observable inputs (Level 2) \$	Significant unobservable inputs (Level 3) \$	
Cash	642,054	–	–	642,054
Marketable securities	30,000	–	–	30,000
Total assets	672,054	–	–	672,054

The fair values of other financial instruments, including amounts receivables, loan receivable, accounts payable and accrued liabilities, and amounts due from and to related parties, approximate their carrying values due to the relatively short-term maturity of these instruments.

(b) Credit Risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligation. The Company minimizes its credit risk associated with its cash balance by dealing with major financial institutions in Canada. Amounts receivable is primarily comprised of GST receivable due from the Government of Canada. The carrying amount of financial assets represents the maximum credit exposure.

(c) Foreign Exchange Rate and Interest Rate Risk

The Company is not exposed to any significant foreign exchange rate or interest rate risk.

(d) Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Company manages liquidity risk by maintaining sufficient cash balances and adjusting its operating budget and expenditure. Liquidity requirements are managed based on expected cash flows to ensure that there is sufficient capital in order to meet short-term and other specific obligations.

(e) Price Risk

The Company is exposed to price risk with respect to its marketable securities. The Company's marketable securities consist of common shares held in publicly-traded companies and profitability depends upon the market price of the common shares for those publicly-traded companies. The market price for common shares of publicly-traded companies can fluctuate significantly, and there is no assurance that the future market price of these publicly-traded companies will not decrease significantly.

14. Commitments

- (a) On June 1, 2017, the Company entered into a consulting agreement with the President and CEO of the Company, whereby the Company agreed to pay a monthly salary of \$5,000 per month.
- (b) On September 2, 2017, the Company's wholly-owned subsidiary, Urban Juve, entered into an Asset Purchase and Distribution Agreement whereby Urban Juve was granted exclusive and international distribution rights to various plant and root based products developed by a supplier.

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The term of the agreement is for twenty years and will be automatically renewed for twenty additional years unless terminated by the parties. As consideration for the distribution rights, the Company issued 3,600,000 common shares at \$0.05 per share for fair value of \$180,000, paid an initial payment of \$6,000 on the effective date of the agreement, and will pay a second payment of \$30,000 upon completion of an initial public offering by the supplier. Urban Juve will also pay a royalty fee of 10% of the net revenues from the sale of any products under the agreement.

- (c) On September 2, 2017, in conjunction with the Asset Purchase and Distribution Agreement, Urban Juve entered into a consulting agreement with the same supplier whereby the supplier would create new products specifically for Urban Juve and provide consulting services on an ongoing basis. The term of the agreement is two years and will be automatically renewed for one additional year unless terminated by the parties. In consideration for the consulting services, Urban Juve will pay consulting fees of \$5,000 per month, which will increase to \$10,000 per month upon Urban Juve achieving \$40,000 in monthly net revenues on the sale of the products.
- (d) On October 10, 2017, Urban Juve entered into an agreement whereby Urban Juve would acquire certain ayurvedic and plant-based ingredients recipes along with any formulas, technology or intellectual property related to the recipes. As consideration for the assets, the Company issued 400,000 units with a fair value of \$20,000. Also, in conjunction with the agreement, the vendor will provide employment services to Urban Juve as an employee of the Company. The vendor is set to receive cash bonuses of \$20,000 and \$100,000 upon the products generating \$100,000 and \$1,000,000 in net revenues, respectively.
- (e) On October 25, 2017, the Company entered into an agreement with a third party, amended on November 30, 2017, whereby the Company agreed to pay a signing fee of \$15,000 plus GST and service fee of \$13,750 plus GST per month. The term of the consulting agreement is for one year from the date on which the Company completes an IPO. The total aggregate signing and consulting fees of \$180,000 is due upon signing of the agreement and was paid by the issuance of 1,890,000 units. In addition, in the event the consultant introduces the Company to investors, the Company shall pay the consultant a 10% finder's fee.
- (f) On December 30, 2017, the Company's wholly-owned subsidiary, Urban Juve, entered into an Asset Purchase and Distribution Agreement whereby Urban Juve would be granted exclusive Canadian distribution rights to various plant and root based products developed by a supplier. The term of the agreement is for twenty years and will be automatically renewed for twenty additional years unless terminated by the parties. As consideration for the distribution rights, the Company paid \$50,000 on the effective date of the agreement. Urban Juve will also pay a royalty fee of 10% of the net revenues (as defined in the agreement) from the sale of any products under the agreement.

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15. Subsequent Events

- a) On June 4, 2018, the Company completed a 2-for-1 forward split of its issued and outstanding common shares. All common share amounts have been retroactively restated for the forward stock split.
- b) On June 7, 2018, the Company issued 200,000 stock options to a consultant of the Company, exercisable at \$0.05 per common share for a period of up to 1 year, and vesting immediately upon issuance.
- c) On June 11, 2018, the Company entered into a License and Distribution Agreement with a third party (the "Distributor"), whereby the Company agreed to grant an exclusive right to sell certain proprietary wellness products in Italy, and a license to use certain related trademarks and other intellectual property owned by the Company, for a term of 3 years. In consideration for the license and distribution rights, the Distributor will pay an initial fee of \$1,000,000 in cash or in shares of the Distributor. If the initial fee is to be paid in shares, the Distributor shall issue 2,500,000 units, with each unit consisting of one common share of the Distributor and one-half of one share purchase warrant. Each share purchase warrant will be exercisable into one common share of the Distributor at an exercise price of \$0.55 per share for a period of eighteen months. Any common shares issued under this agreement will be subject to escrow and released 20% after four months and a further 20% every 6 months thereafter. The agreement may be renewed for additional 1 year periods for a renewal fee of \$50,000 per year, which fee shall be waived if certain distribution targets are met.
- d) On June 21, 2018, the Company issued 25,000 stock options to a consultant of the Company, exercisable at \$0.50 per common share for a period of up to 5 years, and vesting 25% every 3 months after the date of issuance.
- e) On July 9, 2018, the Company closed a non-brokered private placement of 260,000 units at \$0.50 per unit for proceeds of \$130,000. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$8,000 and issued 16,000 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- f) On July 9, 2018, the Company issued 56,700 units at \$0.50 per unit to settle accounts payable of \$28,350. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance.
- g) On July 9, 2018, the Company issued 30,000 stock options to a consultant of the Company, exercisable at \$0.50 per common share for a period of up to 5 years, and fully vested on September 9, 2018.
- h) On July 18, 2018, the Company closed a non-brokered private placement of 175,000 units at \$0.50 per unit for proceeds of \$87,500. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus

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has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$8,750 and issued 17,500 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.

- i) On July 20, 2018, the Company closed a non-brokered private placement of 212,000 units at \$0.50 per unit for proceeds of \$106,000. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$200 and issued 400 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- j) On July 26, 2018, the Company closed a non-brokered private placement of 259,000 units at \$0.50 per unit for proceeds of \$129,500. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$200 and issued 400 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- k) On July 26, 2018, the Company issued 4,000,000 common shares for proceeds of \$200,000, pursuant to the exercise of stock options by the President and CEO of the Company. In recognition of the CEO's efforts with regards to negotiating and closing the licensing transactions, the board of directors of the Company approved a cash bonus of \$200,000 to the CEO and amended the vesting date of the CEO's options to vest on July 26, 2018. The CEO directed the Company to apply the cash bonus to the exercise of her stock options.
- l) On August 3, 2018, the Company closed a non-brokered private placement of 250,000 units at \$0.50 per unit for proceeds of \$125,000. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$10,000 and issued 20,000 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.

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- m) On August 3, 2018, the Company reached an agreement with the Company's President and CEO for a working capital loan of \$500,000, which will be advanced to the Company upon request. The loan is unsecured, bears interest at 5% per annum and calculated on a daily basis, and is due on demand at the earlier of: (a) 12 months after the Company's stock is listed on a Canadian Stock Exchange; or (b) the Company obtaining sufficient equity funding to support its business plan for at least 12 months after the Company's stock is listed on a Canadian Stock Exchange.
- n) Subsequent to the period ended May 31, 2018, the Company issued 790,400 common shares for proceeds of \$98,800 pursuant to the exercise of warrants.

THE YIELD GROWTH CORP.

U R B A N
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SCHEDULE "C" AUDITED CONSOLIDATED FINANCIAL STATEMENTS

THE YIELD GROWTH CORP.

**U R B A N
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THE YIELD GROWTH CORP.
(formerly Cannapay Financial Inc.)

Consolidated Financial Statements

For the Years Ended November 30, 2017 and 2016

(Expressed in Canadian Dollars)

INDEPENDENT AUDITORS' REPORT

To the Shareholders of The Yield Growth Corp. (formerly Cannapay Financial Inc.)

We have audited the accompanying consolidated financial statements of The Yield Growth Corp. (formerly Cannapay Financial Inc.) (the "Company") which comprise the consolidated statements of financial position as at November 30, 2017 and 2016, and the consolidated statements of operations and comprehensive loss, changes in equity, and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits 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 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 involves evaluating the appropriateness of the 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 in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company as at November 30, 2017 and 2016, and its financial performance and its cash flows for the years then ended, in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 of the consolidated financial statements which indicates the existence of a material uncertainty that may cast significant doubt on the ability of the Company to continue as a going concern.

Saturna Group Chartered Professional Accountants LLP

Vancouver, Canada

April 9, 2018

THE YIELD GROWTH CORP.
(formerly Cannapay Financial Inc.)
Consolidated Statements of Financial Position
(Expressed in Canadian Dollars)

	November 30, 2017 \$	November 30, 2016 \$
ASSETS		
Current assets		
Cash	1,425,380	–
Marketable securities (Note 3)	650,550	–
Amounts receivable	68,930	–
Loan receivable (Note 4)	15,000	–
Prepaid expenses and license fees (Note 5)	617,500	–
Total current assets	2,777,360	–
Equipment (Note 6)	5,353	–
Total assets	2,782,713	–
LIABILITIES		
Current liabilities		
Accounts payable and accrued liabilities (Note 7)	37,268	463
Due to related parties (Note 7)	33,718	–
Total liabilities	70,986	463
SHAREHOLDERS' EQUITY (DEFICIT)		
Share capital	3,207,920	1
Equity reserves	104,926	–
Shares issuable	40,000	–
Accumulated other comprehensive income	589,030	–
Deficit	(1,230,149)	(464)
Total shareholders' equity (deficit)	2,711,727	(463)
Total liabilities and shareholders' equity (deficit)	2,782,713	–

Nature of operations and continuance of business (Note 1)
Commitments (Note 13)
Subsequent events (Note 15)

Approved and authorized for issuance on behalf of the Board of Directors on April 9, 2018:

/s/ "Penny Green"
Penny Green, Director

/s/ "Spiros Margaris"
Spiros Margaris, Director

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

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Consolidated Statements of Operations and Comprehensive Loss

(Expressed in Canadian Dollars)

	Year ended November 30, 2017 \$	Year ended November 30, 2016 \$
Expenses		
Advertising and promotion (Note 7)	86,850	–
Consulting fees (Note 7)	176,919	–
Depreciation (Note 6)	239	–
Licensing fees	646,000	–
Office (Note 7)	19,230	45
Product samples	13,868	–
Professional fees	22,876	–
Rent (Note 7)	10,000	–
Research and development costs (Note 7)	127,055	–
Share-based compensation (Note 10)	89,908	–
Travel	30,652	–
Wages	6,088	–
Total expenses	(1,229,685)	(45)
Net loss for the year	(1,229,685)	(45)
Other comprehensive income		
Unrealized gain on marketable securities (Note 3)	589,030	–
Comprehensive loss for the year	(640,655)	(45)
Loss per share, basic and diluted	(0.12)	(0.45)
Weighted average shares outstanding	10,051,000	100

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

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Consolidated Statements of Changes in Equity

(Expressed in Canadian Dollars)

	Share capital		Equity reserves \$	Shares issuable \$	Accumulated other comprehensive income \$	Deficit \$	Total shareholders' equity (deficit) \$
	Number of shares	Amount \$					
Balance, November 30, 2015	100	1	–	–	–	(419)	(418)
Net loss for the year	–	–	–	–	–	(45)	(45)
Balance, November 30, 2016	100	1	–	–	–	(464)	(463)
Shares repurchased	(100)	(1)	–	–	–	–	(1)
Shares issued for cash	22,775,420	2,257,646	–	40,000	–	–	2,297,646
Shares issued for debt settlement	3,925,000	22,000	–	–	–	–	22,000
Shares issued for consulting services	997,500	199,500	–	–	–	–	199,500
Shares issued for marketable securities	630,400	31,520	–	–	–	–	31,520
Shares issued for license agreement	2,450,000	612,500	–	–	–	–	612,500
Shares and warrants issued for licensing fees	2,000,000	200,000	4,772	–	–	–	204,772
Share issuance costs	100,000	(115,246)	10,246	–	–	–	(105,000)
Fair value of stock options granted	–	–	89,908	–	–	–	89,908
Unrealized gain on marketable securities	–	–	–	–	589,030	–	589,030
Net loss for the year	–	–	–	–	–	(1,229,685)	(1,229,685)
Balance, November 30, 2017	32,878,320	3,207,920	104,926	40,000	589,030	(1,230,149)	2,711,727

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

THE YIELD GROWTH CORP.
(formerly Cannapay Financial Inc.)
Consolidated Statements of Cash Flows
(Expressed in Canadian Dollars)

	Year ended November 30, 2017 \$	Year ended November 30, 2016 \$
Operating activities		
Net loss	(1,229,685)	(45)
Items not involving cash:		
Depreciation	239	—
Share-based compensation	89,908	—
Shares issued for consulting services	34,500	—
Shares and warrants issued for licensing fees	204,772	—
Changes in non-cash operating working capital		
Amounts receivable	(68,930)	—
Prepaid expenses and license fees	160,000	—
Accounts payable and accrued liabilities	30,116	45
Due to related parties	62,406	—
Net cash used in operating activities	(716,674)	—
Investing activities		
Purchase of equipment	(5,592)	—
Purchase of marketable securities	(30,000)	—
Issuance of loan receivable	(15,000)	—
Net cash used in investing activities	(50,592)	—
Financing activities		
Proceeds from issuance of common shares and shares issuable	2,297,646	—
Share issuance costs	(105,000)	—
Net cash provided by financing activities	2,192,646	—
Change in cash	1,425,380	—
Cash, beginning of year	—	—
Cash, end of year	1,425,380	—
Non-cash investing and financing activities:		
Shares issued for settlement of accounts payable	2,500	—
Shares issued for settlement of related party payables	19,500	—
Shares issued for prepaid services	165,000	—
Units issued for marketable securities	31,520	—
Shares issued for license agreement	612,500	—
Supplemental disclosures:		
Interest paid	—	—
Income taxes paid	—	—

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

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

1. Nature of Operations and Continuance of Business

The Yield Growth Corp. (formerly Cannapay Financial Inc.) (the “Company”) was incorporated under the laws of the province of British Columbia, Canada, on November 28, 2014. On May 15, 2017, the Company changed its name from 1020439 B.C. Ltd. to Cannapay Financial Inc. On April 3, 2018, the Company changed its name to The Yield Growth Corp. The Company combines traditional financial service with innovative technology to provide enhanced digital financial services to legally operating businesses in the marijuana industry. The Company is also developing a mobile payment application that will allow users to order products from their smart phones, tablets, or computer and have marijuana products delivered to their physical location in compliance with local rules and regulations. On June 20, 2017, the Company incorporated a new wholly-owned subsidiary, Indulgence Edibles Inc. The address of the Company’s corporate office and principal place of business is Suite 200, 1238 Homer Street, Vancouver B.C., V6B 2Y5. On November 23, 2017, the wholly-owned subsidiary changed its name from Indulgence Edibles Inc. to Juve Wellness Inc.

These consolidated financial statements have been prepared on the basis that the Company will continue as a going concern, which assumes that the Company will be able to realize its assets and satisfy its liabilities in the normal course of business for the foreseeable future. Management is aware, in making its going concern assessment, of material uncertainties related to events and conditions that may cast significant doubt upon the Company’s ability to continue as a going concern.

The Company has not yet generated revenue from operations and has incurred an accumulated deficit of \$1,230,149 as at November 30, 2017. The continued operations of the Company are dependent on future profitable operations, management’s ability to manage costs and the future availability of equity or debt financing. Whether and when the Company can generate sufficient operating cash flows to pay for its expenditures and settle its obligations as they fall due subsequent to November 30, 2017, is uncertain. These consolidated financial statements do not reflect the adjustments to the carrying values of assets and liabilities and the reported expenses and statement of financial position classifications that would be necessary were the going concern assumption inappropriate. These adjustments could be material.

2. Significant Accounting Policies

(a) Statement of Compliance

These consolidated financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (“IFRS”) as issued by the International Accounting Standards Board and the interpretations of the International Financial Reporting Interpretations Committee.

(b) Basis of Presentation

These consolidated financial statements include the accounts of the Company and its wholly owned subsidiary, Juve Wellness Inc. (“Juve”), a company incorporated on June 20, 2017 in the province of British Columbia. All inter-company balances and transactions have been eliminated on consolidation.

These consolidated financial statements have been prepared on a historical cost basis. In addition, these consolidated financial statements have been prepared using the accrual basis of accounting, except for the cash flow information. The presentation and functional currency of the Company is the Canadian dollar.

In the opinion of the Company’s management, all adjustments considered necessary for a fair presentation have been included.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

2. Significant Accounting Policies (continued)

(c) Significant Accounting Estimates and Judgments

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

Significant areas requiring the use of estimates include the useful life and carrying value of equipment, impairment of marketable securities, fair value of share-based compensation, and measurement of unrecognized deferred income tax assets.

Judgments made by management in the application of IFRS that have a significant effect on the financial statements include the factors that are used in determining the application of the going concern assumption which requires management to take into account all available information about the future, which is at least but not limited to, 12 months from the year end of the reporting period.

(d) Cash and Cash Equivalents

The Company considers all highly liquid instruments with a maturity of three months or less at the time of issuance, are readily convertible to known amounts of cash, and which are subject to insignificant risk of changes in value to be cash equivalents.

(e) Marketable Securities

Marketable securities consist of a portfolio of investments held for trading, and is comprised of common shares of publicly-traded companies. The fair value of marketable securities has been determined by reference to public price quotations in an active market. Marketable securities are classified as available-for-sale and measured at fair value with unrealized gains and losses recorded as other comprehensive income until realized through disposal or impairment.

(f) Equipment

Equipment consists of computer equipment and is recorded at cost. The Company depreciates the cost of equipment over their estimated useful life using the declining balance basis at an annual rate of 55%.

(g) Foreign Currency Translation

The Company's functional currency and reporting currency is the Canadian dollar. Transactions denominated in foreign currencies are translated using the exchange rate in effect on the transaction date or at an average rate. Monetary assets and liabilities denominated in foreign currencies are retranslated at the rate of exchange in effect at the statement of financial position date. Non-monetary items are translated using the historical rate on the date of the transaction. Foreign exchange gains and losses are included in the consolidated statement of operations.

(h) Loss Per Share

Basic loss per common share is computed by dividing their respective net loss by the weighted average number of common shares outstanding during the period. The computation of diluted loss per share assumes the conversion, exercise or contingent issuance of securities only when such conversion, exercise or issuance would have a dilutive effect on the income per share. The dilutive effect of convertible securities is reflected in the diluted loss per share by application of the "if converted" method. The dilutive effect of outstanding incentive stock options and their equivalents is reflected in the diluted loss per share by application of the treasury stock method.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

2. Significant Accounting Policies (continued)

(i) Comprehensive Income (Loss)

Comprehensive income (loss) is the change in the Company's net assets that results from transactions, events and circumstances from sources other than the Company's shareholders and includes items that are not included in the consolidated statement of operations.

(j) 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. 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 the consolidated statement of operations. 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 statement of financial position 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 income 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.

(k) Financial Instruments

(i) Non-derivative financial assets

The Company initially recognizes loans and receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognized initially on the trade date at which the Company becomes a party to the contractual provisions of the instrument.

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial asset in a transaction in which substantially all the risk and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the Company is recognized as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

2. Significant Accounting Policies (continued)

(k) Financial Instruments (continued)

(i) Non-derivative financial assets (continued)

Financial assets at fair value through profit or loss

Financial assets are classified as fair value through profit or loss when the financial asset is held for trading or it is designated as fair value through profit or loss. A financial asset is classified as held for trading if: (i) it has been acquired principally for the purpose of selling in the near future; (ii) it is a part of an identified portfolio of financial instruments that the Company manages and has an actual pattern of short-term profit taking; or (iii) it is a derivative that is not designated and effective as a hedging instrument.

Financial assets classified as fair value through profit or loss are stated at fair value with any gain or loss recognized in the consolidated statement of operations. The Company's cash is classified as fair value through profit or loss.

Held-to-maturity investments

Held-to-maturity investments are recognized on a trade-date basis and are initially measured at fair value, including transaction costs. The Company does not have any assets classified as held-to-maturity investments.

Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are designated as available-for-sale and that are not classified in any of the previous categories. Subsequent to initial recognition, they are measured at fair value and changes therein, other than impairment losses and foreign currency differences on available-for-sale equity instruments, are recognized in other comprehensive income and presented within equity in the fair value reserve. When an investment is derecognized, the cumulative gain or loss in other comprehensive income is transferred to the consolidated statement of operations. The Company's marketable securities are classified as available-for-sale financial assets.

Loans and receivables

Loans and receivables are financial assets with fixed or determinable payments that are not quoted in an active market are classified as loans and receivables. Such assets are initially recognized at fair value plus any directly attributable transaction costs. Subsequent to initial recognition loans and receivables are measured at amortized cost using the effective interest method, less any impairment losses. Loans and receivables are comprised of amounts receivable and loan receivable.

Impairment of financial assets

When an available-for-sale financial asset is considered to be impaired, cumulative gains or losses previously recognized in other comprehensive income or loss are reclassified to the consolidated statement of operations in the period. Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial assets, the estimated future cash flows of the investments have been impacted. For marketable securities classified as available-for-sale, a significant or prolonged decline in the fair value of the securities below their cost is considered to be objective evidence of impairment. For all other financial assets, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organization.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

2. Significant Accounting Policies (continued)

(k) Financial Instruments (continued)

(i) Non-derivative financial assets (continued)

For certain categories of financial assets, such as amounts receivable, assets that are assessed not to be impaired individually are subsequently assessed for impairment on a collective basis. The carrying amount of financial assets is reduced by the impairment loss directly for all financial assets with the exception of amounts receivable, where the carrying amount is reduced through the use of an allowance account. When an amount receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognized in the consolidated statement of operations.

With the exception of available-for-sale equity instruments, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed through the consolidated statement of operations to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortized cost would have been had the impairment not been recognized. In respect of available-for-sale equity securities, impairment losses previously recognized through the consolidated statement of operations are not reversed through the consolidated statement of operations. Any increase in fair value subsequent to an impairment loss is recognized directly in equity.

(ii) Non-derivative financial liabilities

The Company initially recognizes debt securities issued and subordinated liabilities on the date that they are originated. All other financial liabilities (including liabilities designated at fair value through profit or loss) are recognized initially on the trade at which the Company becomes a party to the contractual provisions of the instrument.

The Company derecognizes a financial liability when its contractual obligations are discharged, cancelled, or expire.

Financial assets and liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle on a net basis or to realize the asset and settle the liability simultaneously.

The Company has the following non-derivative financial liabilities: accounts payable and accrued liabilities, and amounts due to related parties.

Such financial liabilities are recognized initially at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial liabilities are measured at amortized cost using the effective interest method.

(iii) Share capital

Common shares are classified as equity. Transaction costs directly attributable to the issue of common shares and stock options are recognized as a deduction from equity, net of any tax effects.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

2. Significant Accounting Policies (continued)

(l) Share-based Payments

The grant date fair value of share-based payment awards granted to employees is recognized as share-based compensation expense, with a corresponding increase in equity, over the period that the employees unconditionally become entitled to the awards. The amount recognized as an expense is adjusted to reflect the number of awards for which the related service and non-market vesting conditions are expected to be met, such that the amount ultimately recognized as an expense is based on the number of awards that do meet the related service and non-market performance conditions at the vesting date. For share-based payment awards with non-vesting conditions, the grant date fair value of the share-based payment is measured to reflect such conditions and there is no true-up for differences between expected and actual outcomes.

Where equity instruments are granted to parties other than employees, they are recorded by reference to the fair value of the services received. If the fair value of the services received cannot be reliably estimated, the Company measures the services received by reference to the fair value of the equity instruments granted, measured at the date the counterparty renders service.

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

(m) Accounting Standards Issued But Not Yet Effective

Certain pronouncements have been issued by the IASB, or the IFRS Interpretations Committee that are mandatory for accounting years beginning on or after December 1, 2017, or later years.

New standard IFRS 9, "*Financial Instruments*"

New standard IFRS 15, "*Revenue from Contracts with Customers*"

The Company has not early adopted these revised standards and does not believe the adoption of these standards will have a material impact on the Company's consolidated financial statements. Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or not expected to have a significant impact on the Company's consolidated financial statements.

3. Marketable Securities

During the year ended November 30, 2017, the Company purchased 300,000 units of a private company at \$0.10 per unit for \$30,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$0.40 per share for a period of one year.

The Company holds shares in a publicly traded company. The fair value of common shares held has been determined by reference to public price quotations in an active market.

	November 30, 2016 fair value \$	Additions \$	Unrealized gain \$	November 30, 2017 fair value \$
Glance Technologies Inc.	–	31,520	589,030	620,550
Active Pay Distribution Inc.	–	30,000	–	30,000
	–	61,520	589,030	650,550

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

4. Loan Receivable

As at November 30, 2017, the Company has a loan receivable of \$15,000 from a third-party borrower. The amount owed is non-interest bearing, unsecured, and due on demand.

5. Prepaid Expenses and License Fees

	November 30, 2017 \$	November 30, 2016 \$
Prepaid expenses	165,000	–
Prepaid license fees	452,500	–
	617,500	–

On May 29, 2017, as amended on May 31, 2017, the Company entered into a License Agreement with Glance Technologies Inc. (“Glance”), a significant shareholder of the Company, whereby the Company was granted a non-exclusive, worldwide license to white label Glance’s mobile payment processing platform and anti-fraud technology for business-to-business and business-to-consumer mobile payments in the medicinal marijuana industry. The Agreement has an initial term of one year, with renewable periods of \$10,000 per year for up to fifty additional years. As consideration for the license, the Company will pay an initial fee of \$100,000 (paid) for design work, and a \$912,500 license fee, with \$100,000 due on May 31, 2017 (paid), \$200,000 due within 90 days of the agreement (paid), and \$612,500 due in cash or common shares before May 31, 2018 (paid through issuance of 2,450,000 common shares on November 28, 2017 – refer to Note 8). As part of the license agreement, Glance will also receive a 50% royalty on revenue generated from all sublicenses and Glance will purchase 8,000,000 common shares of the Company for proceeds of \$400,000 (issued on May 15, 2017 and June 20, 2017 – refer to Note 8).

6. Equipment

	Computer equipment \$
Cost:	
Balance, November 30, 2015 and 2016	–
Additions	5,592
Balance, November 30, 2017	5,592
Accumulated depreciation:	
Balance, November 30, 2015 and 2016	–
Additions	239
Balance, November 30, 2017	239
Carrying amounts:	
As at November 30, 2016	–
As at November 30, 2017	5,353

THE YIELD GROWTH CORP.

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Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

7. Related Party Transactions

- (a) During the year ended November 30, 2017, the Company incurred consulting fees of \$30,000 (2016 - \$nil) rent expense of \$10,000 (2016 - \$nil), and share-based compensation of \$40,881 (2016 - \$nil) to the President and Chief Executive Officer ("CEO") of the Company. During the year ended November 30, 2017, the Company reimbursed the President and CEO \$20,435 (2016 - \$nil) for advertising and promotion expenses, \$4,889 (2016 - \$nil) for office expenses, and \$6,244 (2016 - \$nil) for travel expenses paid for on behalf of the Company. As at November 30, 2017, the Company owed \$2,881 (2016 - \$nil) to the President and CEO of the Company, which is unsecured, non-interest bearing, and due on demand.
- (b) During the year ended November 30, 2017, the Company incurred research and development fees of \$100,000 (2016 - \$nil) and office expenses of \$2,000 (2016 - \$nil) to Glance Technologies Inc. ("Glance"), a significant shareholder of the Company. As at November 30, 2017, the Company owed \$29,860 (2016 - \$nil) to Glance, which is unsecured, non-interest bearing, and due on demand.
- (c) During the year ended November 30, 2017, the Company incurred consulting fees of \$42,300 (2016 - \$nil) to company controlled by a director of the Company. As at November 30, 2017, the Company owed \$580 (2016 - \$nil) to a company controlled by a director of the Company, which is unsecured, non-interest bearing, and due on demand.
- (d) During the year ended November 30, 2017, the Company incurred consulting fees of \$19,800 (2016 - \$nil) advertising and promotion expenses of \$5,000 (2016 - \$nil), and share-based compensation of \$6,860 (2016 - \$nil) to the Vice President of Brand Development of the Company. As at November 30, 2017, the Company owed \$9,189 (2016 - \$nil) to the Vice President of Brand Development of the Company, which is unsecured, non-interest bearing, and due on demand, and is included in accounts payable and accrued liabilities.
- (e) During the year ended November 30, 2017, the Company incurred share-based compensation of \$465 (2016 - \$nil) to a former director of the Company.
- (f) As at November 30, 2017, the Company owed \$397 (2016 - \$nil) to a director of the Company, which is unsecured, non-interest bearing, and due on demand.

8. Share Capital

Authorized: unlimited number of common shares without par value

- (a) On May 15, 2017, the Company issued 100,000 common shares at \$0.005 per share for proceeds of \$500 to a company controlled by a director of the Company.
- (b) On May 15, 2017, the Company issued 3,900,000 common shares with a fair value of \$19,500 to a company controlled by a director of the Company to settle amounts owing of \$19,500.
- (c) On May 31, 2017, the Company issued 4,000,000 common shares at \$0.05 per share to Glance for proceeds of \$200,000 to Glance pursuant to the License Agreement as noted in Note 6.
- (d) On May 31, 2017, the Company issued 200,000 units at \$0.05 per unit for proceeds of \$10,000. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$0.25 per share for a period of one year.
- (e) On June 16, 2017, the Company issued 5,480,000 units at \$0.05 per unit for proceeds of \$274,000, which included 100,000 units issued to an employee of the Company for proceeds of \$5,000. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$0.25 per share for a period of one year.
- (f) On June 20, 2017, the Company issued 4,000,000 shares at \$0.05 per share for proceeds of \$200,000 to Glance pursuant to the License Agreement as noted in Note 6.

THE YIELD GROWTH CORP.

(formerly Cannapay Financial Inc.)

Notes to the Consolidated Financial Statements

November 30, 2017 and 2016

(Expressed in Canadian Dollars)

8. Share Capital (continued)

- (g) On June 22, 2017, the Company issued 92,920 units at \$0.05 per unit for proceeds of \$4,647. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$0.25 per share for a period of one year.
- (h) On June 28, 2017, the Company issued 60,000 units at \$0.05 per unit for proceeds of \$3,000 to a former director of the Company. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$0.25 per share for a period of one year.
- (i) On June 28, 2017, the Company issued 630,400 units in exchange for the acquisition of 197,000 common shares of Glance with a fair value of \$31,520. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$0.25 per share for a period of one year.
- (j) On September 7, 2017, the Company issued 1,800,000 common shares with a fair value of \$180,000 in consideration for the exclusive and international distribution rights to various plant and root based products developed by a supplier.
- (k) On September 7, 2017, the Company issued 1,530,000 common shares at \$0.10 per share for proceeds of \$153,000.
- (l) On September 20, 2017, the Company issued 25,000 common shares at \$0.10 per share with a fair value of \$2,500 to settle accounts payable of \$2,500.
- (m) On October 10, 2017, the Company issued 200,000 common shares at \$0.10 per share with a fair value of \$20,000 in consideration for certain ayurvedic and plant-based ingredients recipes. In addition, the Company 200,000 share purchase warrants exercisable at \$1.00 per share for a period of one year with a fair value of \$4,772, calculated using the Black-Scholes Option Pricing Model assuming no expected dividends, volatility of 150%, and risk-free rate of 1.46%.
- (n) On October 19, 2017, the Company issued 1,000,000 units at \$0.15 per unit for proceeds of \$150,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$0.35 per share for a period of one year.
- (o) On November 17, 2017, the Company issued 1,875,000 units at \$0.20 per unit for proceeds of \$375,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$1.00 per share for a period of one year. In connection with the share issuance, the Company paid a finder's fee of \$75,000 and issued 100,000 broker's warrants with a fair value of \$6,148.
- (p) On November 17, 2017 the Company issued 502,500 units at \$0.20 per unit for proceeds of \$100,500 and 997,500 units at \$0.20 per unit for consulting services with a fair value of \$199,500. Each unit consisted of one common share and one share purchase warrant exercisable at \$1.00 per share for a period of one year.
- (q) On November 22, 2017, the Company issued 3,910,000 units at \$0.20 per unit for proceeds of \$782,000, which included 1,000,000 units issued to the President and CEO of the Company for proceeds of \$200,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$1.00 per share for a period of one year. As at November 30, 2017, proceeds of \$10,000 remain outstanding. In connection with the share issuance, the Company paid a finder's fee of \$30,000, issued 100,000 common shares with a fair value of \$20,000, and issued 150,000 broker's warrants with a fair value of \$6,148.
- (r) On November 23, 2017, the Company issued 25,000 units at \$0.20 per unit for proceeds of \$5,000 to an officer of the Company. Each unit consisted of one common share and one share purchase warrant exercisable at \$1.00 per share for a period of one year.
- (s) On November 28, 2017, the Company issued 2,450,000 common shares to Glance with a fair value of \$612,500 pursuant to the License Agreement.

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(Expressed in Canadian Dollars)

8. Share Capital (continued)

(t) As at November 30, 2017, the Company received \$40,000 of share subscriptions for shares that have not been issued.

9. Share Purchase Warrants

The following table summarizes the continuity of the Company's share purchase warrants:

	Number of warrants	Weighted average exercise price \$
Balance, November 30, 2015 and 2016	–	–
Issued	11,991,660	0.74
Balance, November 30, 2017	11,991,660	0.74

As at November 30, 2017, the following share purchase warrants were outstanding:

Number of warrants outstanding	Exercise price \$	Expiry date
100,000	0.25	May 31, 2018
2,740,000	0.25	June 16, 2018
46,460	0.25	June 22, 2018
345,200	0.25	June 28, 2018
200,000	1.00	October 10, 2018
1,000,000	0.35	October 19, 2018
3,475,000	1.00	November 17, 2018
4,060,000	1.00	November 22, 2018
25,000	1.00	November 23, 2018
11,991,660		

10. Stock Options

On May 15, 2017, the Company adopted an incentive stock option plan. Pursuant to the Company's stock option plan, directors may, from time to time, authorize the issuance of options to directors, officers, employees, and consultants of the Company. The terms of the granted stock options as well as the vesting conditions are at the sole discretion of the directors.

The following table summarizes the continuity of the Company's stock options:

	Number of options	Weighted average exercise price \$
Outstanding, November 30, 2015 and 2016	–	–
Granted	3,205,000	0.11
Expired	(450,000)	0.10
Outstanding, November 30, 2017	2,755,000	0.12
Exercisable, November 30, 2017	195,000	0.19

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10. Stock Options (continued)

Additional information regarding stock options outstanding as at November 30, 2017, is as follows:

Range of exercise prices \$	Stock options outstanding	Stock options exercisable	Weighted average remaining contracted life (years)
0.10	2,080,000	7,500	4.52
0.15	500,000	12,500	3.69
0.20	175,000	175,000	4.97
	2,755,000	195,000	4.39

Share-based compensation expense is determined using the Black-Scholes option pricing model. During the year ended November 30, 2017, the Company recognized share-based compensation expense of \$89,908 (2016 - \$nil) in equity reserves, of which \$48,206 (2016 - \$nil) pertains to directors and officers of the Company. The weighted average fair value of each option granted during the year ended November 30, 2017, was \$0.06 (2016 - \$nil) per share. Weighted average assumptions used in calculating the fair value of share-based compensation expense are as follows:

	2017	2016
Risk-free interest rate	1.03%	—
Dividend yield	0%	—
Expected Volatility	150%	—
Expected life (years)	3.86	—

As at November 30, 2017, there was \$87,016 (2016 - \$nil) of unrecognized share-based compensation related to unvested stock options.

11. Capital Management

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support the general operations of the Company and facilitate the liquidity needs of its operations. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business. The Company defines capital to include its working capital position, share capital, equity reserves, and subscriptions received.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management during the year ended November 30, 2017. The Company is not subject to externally imposed capital requirements.

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12. Financial Instruments

(a) Fair Value

Assets and liabilities measured at fair value on a recurring basis were presented on the Company's statement of financial position as at November 30, 2017, as follows:

	Fair Value Measurements Using			Balance November 30, 2017 \$
	Quoted prices in active markets for identical instruments (Level 1) \$	Significant other observable inputs (Level 2) \$	Significant unobservable inputs (Level 3) \$	
Cash	1,425,380	–	–	1,425,380
Marketable securities	650,550	–	–	650,550
Total assets	2,075,930	–	–	2,075,930

The fair values of other financial instruments, including amounts receivables, loan receivable, accounts payable and accrued liabilities, and amounts due to related parties, approximate their carrying values due to the relatively short-term maturity of these instruments.

(b) Credit Risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counterparty default on its obligation. The Company minimizes its credit risk associated with its cash balance by dealing with major financial institutions in Canada. Amounts receivable is primarily comprised of GST receivable due from the Government of Canada. The carrying amount of financial assets represents the maximum credit exposure.

(c) Foreign Exchange Rate and Interest Rate Risk

The Company is not exposed to any significant foreign exchange rate or interest rate risk.

(d) Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Company manages liquidity risk by maintaining sufficient cash balances and adjusting its operating budget and expenditure. Liquidity requirements are managed based on expected cash flows to ensure that there is sufficient capital in order to meet short-term and other specific obligations.

(e) Price Risk

The Company is exposed to price risk with respect to its marketable securities. The Company's marketable securities consist of common shares held in publicly-traded companies and profitability depends upon the market price of the common shares for those publicly-traded companies. The market price for common shares of publicly-traded companies can fluctuate significantly, and there is no assurance that the future market price of these publicly-traded companies will not decrease significantly.

13. Commitments

- (a) On March 1, 2017, the Company entered into a consulting agreement with a significant shareholder of the Company, whereby the Company agreed to pay a consulting fee of \$7,800 per month. The agreement was amended on May 15, 2017, and the consulting fee changed to \$3,800 per month, effective June 1, 2017. The term of the agreement is indefinite, but may be terminated by the Company without cause by giving the consultant sixty days advance written notice.

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13. Commitments (continued)

- (b) On June 1, 2017, the Company entered into a consulting agreement with the President and CEO of the Company, whereby the Company agreed to pay a monthly salary of \$5,000 per month.
- (c) On June 20, 2017, the Company entered into a consulting agreement with a third party, whereby the Company agreed to pay a consulting fee of \$3,200 per month in consideration for Creative director services. The term of the agreement is indefinite, but may be terminated by the Company without cause by giving the consultant three months advance written notice.
- (d) On September 2, 2017, the Company's wholly-owned subsidiary, Juve, entered into an Asset Purchase and Distribution Agreement whereby Juve would be granted exclusive and international distribution rights to various plant and root based products developed by a supplier. The term of the agreement is for twenty years and will be automatically renewed for twenty additional years unless terminated by the parties. As consideration for the distribution rights, the Company will issue 1,800,000 common shares (issued) at \$0.10 per share for fair value of \$180,000, pay an initial payment of \$6,000 on the effective date of the agreement (paid), and a second payment of \$30,000 upon completion of an initial public offering by the supplier. Juve will also pay a royalty fee of 10% of the net revenues from the sale of any products under the agreement.
- (e) On September 2, 2017, in conjunction with the Asset Purchase and Distribution Agreement, Juve entered into a consulting agreement with the same supplier whereby the supplier would create new products specifically for Juve and provide consulting services on an ongoing basis. The term of the agreement is two years and will be automatically renewed for one additional year unless terminated by the parties. In consideration for the consulting services, Juve will pay consulting fees of \$5,000 per month, which will increase to \$10,000 per month upon Juve achieving \$40,000 in monthly net revenues on the sale of the products.
- (f) On September 12, 2017, the Company entered into an agreement with a third party, whereby the Company agreed to grant 100,000 stock options exercisable at \$0.10 per share for a period of five years on the first anniversary of the effective date of the agreement. These stock options vest immediately on the grant date, but have not been issued as at November 30, 2017. The Company shall grant an additional 100,000 stock options upon the Company signing a licensing agreement which integrates the Company's mobile payment application, and an additional 100,000 stock options for each new client referral which leads to a licensing agreement for the Company to integrate its mobile payment application. The Company shall grant the bonus options within five days of the date each licensing agreement is signed at an exercise price to be determined on the date of grant but shall not be less than \$0.10 per share. The bonus options shall be exercisable for a one year term from the grant date.
- (g) On October 10, 2017, Juve entered into an agreement whereby Juve would acquire certain ayurvedic and plant-based ingredients recipes along with any formulas, technology or intellectual property related to the recipes. As consideration for the assets, the Company issued 200,000 units with a fair value of \$20,000. Also, in conjunction with the agreement, the vendor will provide employment services to Juve as an employee of the Company. The vendor is set to receive cash bonuses of \$20,000 and \$100,000 upon the products generating \$100,000 and \$1,000,000 in net revenues, respectively.
- (h) On October 25, 2017, the Company entered into an agreement with a third party, whereby the Company agreed to pay a consulting fee of \$15,000 per month. The term of the consulting agreement is for one year from the date on which the Company completes an IPO. The total aggregate consulting fees of \$180,000 is due upon signing of the agreement and shall be payable by the issuance of 945,000 units (issued). In addition, in the event the consultant introduces the Company to investors, the Company shall pay the consultant a 10% finder's fee.

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14. Income Taxes

The Company is subject to Canadian federal and provincial tax at the rate of 26%. The tax effect of the significant temporary differences, which comprise deferred income tax assets and liabilities, are as follows:

	2017 \$	2016 \$
Net loss	(1,229,685)	(45)
Statutory income tax rate	26%	26%
Income tax provision at statutory rate	(319,718)	(12)
Tax effect of:		
Change in enacted tax rates	(12,355)	–
Permanent differences and other	(1,395)	–
Change in unrecognized deferred income tax assets	333,468	12
Income tax provision	–	–

The significant components of deferred income tax assets and liabilities as at November 30, 2017 and 2016, are as follows:

	2017 \$	2016 \$
Deferred income tax assets		
Non-capital losses carried forward	310,909	121
Share issuance costs	22,680	–
Total gross deferred income tax assets	333,589	121
Unrecognized deferred income tax assets	(333,589)	(121)
Net deferred income tax assets	–	–

As at November 30, 2017, the Company has non-capital losses carried forward of \$1,151,514 which are available to offset future years' taxable income. These losses expire as follows:

	\$
2034	352
2035	67
2036	45
2037	1,151,050
	1,151,514

15. Subsequent Events

- On December 8, 2017, the Company issued 651,665 units at \$0.30 per unit for proceeds of \$195,500. Each unit consisted of one common share and one share purchase warrant exercisable at \$1.00 per share for a period of the earlier between one year from the date of issuance or six months from the IPO closing date if the Company completes an IPO.
- On December 20, 2017, the Company issued 666,666 units at \$0.30 per unit for proceeds of \$200,000. Each unit consisted of one common share and one share purchase warrant exercisable at \$1.00 per share for a period of the earlier between one year from the date of issuance or six months from the IPO closing date if the Company completes an IPO.

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15. Subsequent Events (continued)

- (c) On December 30, 2017, the Company's wholly-owned subsidiary, Juve, entered into an Asset Purchase and Distribution Agreement whereby Juve would be granted exclusive Canadian distribution rights to various plant and root based products developed by a supplier. The term of the agreement is for twenty years and will be automatically renewed for twenty additional years unless terminated by the parties. As consideration for the distribution rights, the Company will pay \$50,000 on the effective date of the agreement. Juve will also pay a royalty fee of 10% of the net revenues (as defined in the agreement) from the sale of any products under the agreement.
- (d) On January 1, 2018, the Company agreed to pay compensation bonuses to the President and Chief Executive Officer of the Company as follows: (i) payment of a cash bonus of \$100,000; (ii) the issuance of 1,000,000 common shares of the Company; (iii) the granting of 2,000,000 stock options exercisable at \$0.05 per share for a period of five years and vests immediately; and (iv) the granting of 1,000,000 stock options exercisable at \$0.10 per share for a period of five years and vests immediately. On January 1, 2018, the Company issued 2,000,000 common shares for proceeds of \$100,000 pursuant to the exercise of stock options by the President and Chief Executive Officer of the Company.
- (e) On February 2, 2018, the Company issued 374,750 units at \$0.80 per unit for proceeds of \$299,800. Each unit consisted of one common share and one-half share purchase warrant, with each full share purchase warrant exercisable at \$1.60 per share for a period of one year from the IPO closing date when the Company completes an IPO. In connection with the share issuances, the Company paid finders' fees of \$28,750 and issued 31,250 broker warrants. The broker warrants have the same terms as the warrants in the unit offering.
- (f) On February 2, 2018, the Company issued 12,500 common shares for proceeds of \$1,875 pursuant to the exercise of stock options.
- (g) On February 9, 2018, the Company, its wholly-owned subsidiary, Juve, and Fobisuite Technologies Inc. ("Fobisuite"), a non-related third party, entered into a licensing and distribution agreement with Loops Insights Inc. (formerly Cannabis Big Data Holdings Inc.) ("CBD"), a newly formed company incorporated in BC, whereby the Company will sublicense the licensed technology relating to the License Agreement with Glance to CBD for an initial term of one year and renewable for up to one hundred years at a renewal fee of \$10,000 per year. As consideration for the sublicense, the Company received 8,000,000 common shares of CBD with a fair value \$2,000,000, of which 50%, or 4,000,000 common shares were transferred to Glance pursuant to sub license terms of the License Agreement.

In addition, Juve will grant to CBD the non-exclusive right to distribute products deriving from certain ayurvedic and plant-based ingredients recipes to cannabis dispensaries in North America. As consideration for the license, the Company received 7,200,000 common shares of CBD with a fair value of \$1,800,000. CBD will provide Juve with a \$200,000 advance order for products, payable upon delivery of products by the Company.

In addition, Fobisuite will license its own receipt intercept technology and social wifi mining technology to CBD for an initial term of ten years and renewable for up to one hundred years at a renewal fee of \$10,000 per year. As consideration, Fobisuite will receive \$200,000 and \$3,800,000 payable in stock of CBD.

- (h) On March 8, 2018, the Company issued 1,000,000 common shares for proceeds of \$100,000 pursuant to the exercise of stock options by the President and Chief Executive Officer of the Company.
- (i) In January 2018, the Company granted 600,000 stock options, of which 500,000 stock options were granted to a director of Company, exercisable for a period of five years at a price of \$0.30 per share.

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15. Subsequent Events (continued)

- (j) In February 2018, the Company granted 775,000 stock options exercisable for a period of five years at a price of \$0.30 per share, and 1,650,000 stock options, of which 750,000 stock options were granted to officers and directors of the Company, exercisable for a period of five years at a price of \$0.80 per share.
- (k) In March 2018, the Company granted 520,000 stock options to officers, directors, and employees of the Company exercisable for a period of five years at a price of \$0.80 per share.

THE YIELD GROWTH CORP.

U R B A N
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SCHEDULE "D" MANAGEMENT'S DISCUSSION AND ANALYSIS

THE YIELD GROWTH CORP.

Management’s Discussion & Analysis

For the three and six months ended May 31, 2018 and the year ended November 30, 2017

This Management’s Discussion and Analysis (“MD&A”) relates to the interim condensed consolidated financial position and financial performance of The Yield Growth Corp. (formerly Cannapay Financial Inc.) (“Yield Growth”), its 100% owned subsidiary Urban Juve Provisions Inc. (formerly Juve Wellness Inc.) (“Urban Juve”), and Thrive Activations Inc. (formerly Super Dope Solutions Inc.) (“Thrive”) for the three and six months ended May 31, 2018 and 2017 and for the years ended November 30, 2017 and 2016. Collectively, Yield Growth, Urban Juve, and Thrive are referred to as the “Company”. All inter-company balances and transactions have been eliminated.

Except where otherwise indicated, the financial information contained in this MD&A was prepared in accordance International Financial Reporting Standards (“IFRS”). This MD&A should be read in conjunction with the Company’s unaudited interim condensed consolidated financial statements for the three and six months ended May 31, 2018 and 2017, and audited annual consolidated financial statements for the years ended November 30, 2017 and 2016 (collectively referred to as the “Financial Statements”) and disclosure contained in this Prospectus.

Financial information contained in this MD&A has been prepared on the basis that the Company will continue as a going concern, which assumes that the Company will be able to realize its assets and satisfy its liabilities in the normal course of business for the foreseeable future. Management is aware, in making its going concern assessment, of material uncertainties related to events and conditions that may cast significant doubt upon the Company’s ability to continue as a going concern.

The Company has incurred a net loss of \$3,452,017 during the period ended May 31, 2018 and has incurred an accumulated deficit of \$4,682,166 as at May 31, 2018. The continued operations of the Company are dependent on future profitable operations, management’s ability to manage costs and the future availability of equity or debt financing. Whether and when the Company can generate sufficient operating cash flows to pay for its expenditures and settle its obligations as they fall due subsequent to May 31, 2018, is uncertain. Financial information in this MD&A does not reflect the adjustments to the carrying values of assets and liabilities and the reported expenses and statement of financial position classifications that would be necessary were the going concern assumption inappropriate. These adjustments could be material.

Except where otherwise indicated, all financial information is expressed in Canadian dollars.

Selected Annual Information

Management considers that the main indicators of the Company’s performance are the following: revenues, net income and loss, total assets, earnings/loss per share. The following information was derived from the Company’s audited financial statements for the years ended November 30, 2017 and 2016.

For the year ended November 30,

	2017	2016
Revenues	-	-
Net loss	1,229,685	45
Basic and diluted loss per share	0.12	0.45
Total assets	2,782,713	-
Dividends declared and paid out	-	-

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Overall Performance

For the three and six months ended May 31, 2018:

As at May 31, 2018, the Company had total assets of \$4,779,091, comprised mainly of cash of \$642,054, investments in joint venture of \$2,410,905 and prepaid expenses and license fees of \$1,302,140. The Company had liabilities of \$2,256,022 at May 31, 2018, consisting of deferred revenues of \$2,000,000, accounts payable and accrued liabilities of \$155,828, and amounts due to related parties of \$100,194.

For the three and six months ended May 31, 2018, the Company generated consulting revenue of \$190,116 and \$198,929, respectively, which were primarily derived from technology and strategic consulting services provided to related and unrelated third parties. The Company has developed expertise in technology development and in various areas of strategic corporate services and has been utilizing such expertise generating revenue.

For the three and six months ended May 31, 2018, the Company generated licensing revenue of \$nil and \$1,800,000, respectively, by granting to Loop Insights Inc. (formerly Cannabis Big Data Holdings Inc.) ("Loop") the non-exclusive right to manufacture and distribute 21 of Urban Juve's wellness products in North America, which was paid with the issuance of 7,200,000 common shares of Loop, with a fair value of \$0.25 per share. The Loop Manufacturing and Distribution Agreement also includes a \$200,000 advance order for products, at wholesale prices, payable by Loop in cash to Urban Juve upon delivery of such products by Urban Juve.

During the six months ended May 31, 2018, Yield Growth sublicensed the Glance Pay mobile payment platform technology to Loop for \$2,000,000 for a one-year renewable license, which was paid with the issuance of 8,000,000 common shares of Loop, with a fair value of \$0.25 per share. As part of the Company's licensing agreement with Glance Technologies Inc. ("Glance"), the Company remitted 50% of the proceeds, or 4,000,000 common shares to Glance, as a royalty fee. This licensing fee of \$2,000,000 received was recorded as deferred revenue pending delivery of the technology and payment to Glance Pay Inc. ("Glance Pay") of \$1,000,000 was recorded as prepaid royalty fees.

For the three and six months ended May 31, 2018, the Company incurred a net loss of \$2,813,669 and \$3,452,017, respectively, which was primarily driven by share-based compensation expense of \$1,209,796 and \$2,525,944, respectively, and other operating expenses including payroll, consulting fees, licensing fees, and etc., offset by licensing and consulting revenues.

Subsequent to the period ended May 31, 2018 and on June 11, 2018, the Company entered into a License and Distribution Agreement with a third party (the "Distributor"), whereby the Company agreed to grant an exclusive right to sell certain proprietary wellness products in Italy, and a license to use certain related trademarks and other intellectual property owned by the Company, for a term of 3 years. In consideration for the license and distribution rights, the Distributor will pay an initial fee of \$1,000,000 in cash or in shares of the Distributor. If the initial fee is to be paid in shares, the Distributor shall issue 2,500,000 units, with each unit consisting of one common share of the Distributor and one-half of one share purchase warrant. Each share purchase warrant will be exercisable into one common share of the Distributor at an exercise price of \$0.55 per share for a period of eighteen months. Any common shares issued under this agreement will be subject to escrow and released 20% after four months and a further 20% every 6 months thereafter. The agreement may be renewed for additional 1-year periods for a renewal fee of \$50,000 per year, which fee shall be waived if certain distribution targets are met. As at the date of this MD&A, the Company has received 2,500,000 units as proceeds with a fair value of \$1,000,000.

For the year ended November 30, 2017:

As at November 30, 2017, the Company had total assets of \$2,782,713, comprised mainly of cash of \$1,425,380. In addition, the Company holds a licensed mobile payment technology with a carrying value of \$452,500 and marketable securities with a fair value of \$650,550. The Company had liabilities of \$70,986 at November 30, 2017 consisting of accounts payable and accrued liabilities of \$37,268 and amounts due to related parties of \$33,718.

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For the year ended November 30, 2017, the Company's wellness line of products was under preparation for launch and mobile app systems were under development, and the Company did not generate any revenue during the year ended November 30, 2017. The Company incurred a net loss of \$1,229,685 which primarily included licensing fees of \$646,000 for a mobile payment technology and other operating expenses.

Discussion of Operations

For the three and six months ended May 31, 2018:

Revenues

Consulting revenue:

For the three and six months ended May 31, 2018, the Company generated consulting revenue of \$190,116 and \$198,929, respectively, which were primarily derived from technology and strategic consulting services provided to related and unrelated third parties. The Company has developed expertise in technology development and in various areas of strategic corporate services and has been utilizing such expertise generating revenue. The Company expects such revenue to continue and grow in the future.

The Company was not active and did not generate consulting revenue for the same period of the prior year.

Licensing revenue:

The Company did not generate licensing revenue for three months ended May 31, 2018 and 2017.

For the six months ended May 31, 2018, the Company generated total revenue of \$1,800,000 as compared to \$nil for the same period of the prior year. During the six months ended May 31, 2018, the Company generated licensing revenue of \$1,800,000 by granting to Loop the non-exclusive right to manufacture and distribute 21 of Urban Juve's wellness products in North America which was paid with the issuance of 7,200,000 common shares of Loop, with a fair value of \$0.25 per share. The Loop Manufacturing and Distribution Agreement also includes a \$200,000 advance order for products, at wholesale prices, payable by Loop in cash to Urban Juve upon delivery of such products by Urban Juve.

During the six months ended May 31, 2018, the Company also generated consulting revenues of \$198,929 which were primarily derived from technology and strategic consulting services provided to third parties.

During the six months ended May 31, 2018, Yield Growth sublicensed the Glance Pay mobile payment platform technology to Loop for \$2,000,000 for a one-year renewable license, which was paid with the issuance of 8,000,000 common shares of Loop, with a fair value of \$0.25 per share. As part of the Company's licensing agreement with Glance, the Company remitted 50% of the proceeds, or 4,000,000 common shares to Glance, as a royalty fee. This licensing fees of \$2,000,000 received was recorded as deferred revenue pending delivery of the technology and payment to Glance Pay of \$1,000,000 was recorded as prepaid royalty fees.

Subsequent to the quarter ended May 31, 2018 and on June 11, 2018, the Company entered into a License and Distribution Agreement with a third party (the "Distributor"), whereby the Company agreed to grant an exclusive right to sell certain proprietary wellness products in Italy, and a license to use certain related trademarks and other intellectual property owned by the Company, for a term of 3 years. In consideration for the license and distribution rights, the Distributor will pay an initial fee of \$1,000,000 in cash or in shares of the Distributor. If the initial fee is to be paid in shares, the Distributor shall issue 2,500,000 units, with each unit consisting of one common share of the Distributor and one-half of one share purchase warrant. Each share purchase warrant will be exercisable into one common share of the Distributor at an exercise price of \$0.55 per share for a period of eighteen months. Any common shares issued under this agreement will be subject to escrow and released 20% after four months and a further 20% every 6 months thereafter.

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The agreement may be renewed for additional 1-year periods for a renewal fee of \$50,000 per year, which fee shall be waived if certain distribution targets are met. As at the date of this MD&A, the Company has received 2,500,000 units as proceeds with a fair value of \$1,000,000.

Advertising and Promotion

Advertising and promotion expenses are related to the Company's activities in promoting its wellness line of products and mobile technology systems. For the three and six months ended May 31, 2018, the Company incurred \$78,213, and \$228,409, respectively, in advertising and promotion expenses as compared to \$nil for same periods of the prior year.

Consulting Fees

The Company engages consultants regularly to obtain expertise in various business areas including but not limited to marketing, technology, finance, and accounting. For the three and six months ended May 31, 2018, the Company incurred consulting expenses of \$664,163, and \$1,188,632, respectively, as compared to \$23,400 for same periods of the prior year.

Depreciation

Depreciation expenses are related to computer equipment and office furniture. For the three and six months ended May 31, 2018, the Company incurred depreciation expenses of \$5,506 and \$7,202, respectively, as compared to \$nil for the same periods of the prior year.

Distribution Fees

Distribution fees were paid for the distribution rights of the Company's Urban Juve brand products. During the three and six months ended May 31, 2018, the Company incurred distribution fees of \$nil and \$50,000, respectively, as compared to \$nil for the same periods of the prior year. The distribution fees of \$50,000 for the six months ended May 31, 2018 was spent specially to obtain exclusive distribution rights to various plant and root-based products in the Canadian market for its Urban Juve wellness product line.

Licensing Fees

Licensing fees are related to the mobile payment technology the Company licensed from Glance Pay. Licensing fees of \$912,500 paid to Glance Pay for the technology is being expensed over the license term of 12 months. For the three and six months ended May 31, 2018, the Company expensed licensing fees of \$228,747, and \$452,500 respectively. The Company did not incur license fees for the same periods of the prior year.

Office Expenses

Office expenses are primarily consisted of office supplies and various administrative expenses. For the three and six months ended May 31, 2018, the Company incurred office expenses of \$64,801 and \$85,871, respectively, as compared to \$3,133 for the same periods of the prior year.

Product Samples

Product samples were related to Urban Juve's wellness products produced for testing and registration purposes. For the three and six months ended May 31, 2018, the Company incurred product samples expense of \$1,206 and \$2,206, respectively, as compared to \$nil for the same periods of the prior year.

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Professional Fees

Professional fees are primarily related to legal, accounting, and audit services. For the three and six months ended May 31, 2018, the Company incurred professional fees of \$88,042 and \$108,714, respectively, as compared to \$nil for the same periods of the prior year.

Rent

Rent expenses are related to the Company's shared office located in Vancouver B.C., Canada. For the three and six months ended May 31, 2018, the Company incurred rent expenses of \$27,900 and \$32,400, respectively, as compared to \$1,000 for the same periods of the prior year.

Research and Development

Research and development expenses are related to the development of the Company's Urban Juve wellness product formula and testing activities. For the three and six months ended May 31, 2018, the company incurred research and development expenses of \$17,540 as compared to \$100,000 for the same periods of the prior year which was a one time payment under a licensing agreement to obtain product formulations.

Share-based Compensation

Shared-based compensation includes the fair value of stock options granted to directors, officers, employees, and consultants of the Company. As at May 31, 2018, the Company has 13,550,000 stock options outstanding granted to directors, advisors, officers, consultants and employees. For the three and six months ended May 31, 2018, the Company incurred share-based compensation expense of \$1,209,796 and \$2,525,944, respectively. The Company did not incur share-based compensation expense for the same periods of the prior year.

Travel

For the three and six months ended May 31, 2018, the Company incurred travel expenses of \$44,619 and \$93,498, respectively, mostly related business travel by the management and executive team. The Company did not incur travel expenses for the same periods of the prior year.

Wages and Salaries

The Company regularly utilizes consulting arrangements with its personnel to get access expertise in various areas of its business. The Company has employees and compensate them with a combination of base salaries and stock options. Wages expense for the three and six months ended May 31, 2018 was \$225,382 and \$325,347 respectively. The Company did not incur wages expenses for the same periods of the prior year.

Net Loss before Other Items

For the three and six months ended May 31, 2018, the Company incurred net loss before other items of \$2,465,799 and \$3,119,334, respectively, as compared to \$127,533 for the same periods of the prior year.

Gain on Sale of Marketable Securities

During the six months ended May 31, 2018, the Company sold 197,000 common shares of Glance, a public traded company, for proceeds of \$102,932, which resulted in a realized gain on sale of marketable securities of \$71,412. The Company did not have any gain on sale of marketable securities for the same period of the prior year.

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Impairment of Loan Receivable

As at May 31, 2018, the Company is carrying a loan of \$15,000 to a third party. This loan had been overdue for more than 90 days. While the Company continues with its efforts to collect this amount, the loan was written off during the three months ended May 31, 2018. This is a one-time transaction and the Company did not incur impairment of loan receivable for the same periods of the prior year.

Loss from Investment in Joint Venture

As at May 31, 2018, the Company held 30% of a joint venture in Loop. For the three and six months ended May 31, 2018, the Company had loss from investment in this joint venture of \$332,870 and \$389,095, respectively. The Company did not have investment in joint venture for the same period of the prior year.

Net Loss

For the three and six months ended May 31, 2018, the Company incurred net losses of \$2,813,669 and \$3,452,017, respectively, as compared to \$127,533 for the same periods of the prior year.

Loss per share for the three and six months ended May 31, 2018 was \$0.04 and \$0.05, respectively, as compared to loss per share of \$0.09 and \$0.18, respectively, for the same periods of the prior year.

Comprehensive Loss

For the three and six months ended May 31, 2018, the Company had comprehensive loss of \$2,813,669 and \$4,041,047, respectively, as compared to \$127,533 for the same periods of the prior year.

The Company incurred realized loss on marketable securities of \$589,030 for the six months ended May 31, 2018 which was related to the realized loss on the sale of the Glance shares, as the market price of the Glance shares on the date of sale was significantly lower than the market price of the Glance shares on November 30, 2017, which was the date of the Company's last reporting period.

For the year ended November 30, 2017:

Revenues

As aforementioned, the Company did not generate revenues for the years ended November 30, 2017 and 2016.

Advertising and Promotion

Advertising and Promotion expenses are related to the Company's activities in promoting its wellness line of products and mobile technology systems. For the year ended November 30, 2017, the Company incurred \$86,850 in advertising and promotion expenses as compared to \$nil for the prior year.

Consulting Fees

The Company engages consultants regularly to obtain expertise in various business areas including but not limited to marketing, technology, finance and accounting. For the year ended November 30, 2017, the Company incurred consulting expenses of \$176,919 as compared to \$nil for the prior year.

Licensing fees

Licensing fees are related to the mobile payment technology the Company licensed from Glance Pay and distribution rights of Urban Juve wellness products. Licensing fees of \$912,500 related to Glance Pay technology is being expensed over the license term of one year. Licensing fees for Urban Juve wellness products in the amount of \$186,000 was expensed in the period when they were paid. Based on the

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contract, Urban Juve will pay a royalty of 10% of net revenues derived from sales of the products, and this licensing fees of \$186,000 is considered as an initial setup fee. For the year ended November 30, 2017, the Company expensed licensing fees of \$646,000 including \$460,000 for Glance Pay technology and \$186,000 for Urban Juve wellness products. The Company did not incur license fees for the prior year.

Office Expenses

For the year ended November 30, 2017, the Company incurred office expenses of \$19,230 as compared to \$45 for the prior year.

Product Samples

Product samples were related to Urban Juve Wellness products produced for testing and registration purposes. For the year ended November 30, 2017, the Company incurred product samples expense of \$13,868 as compared to \$nil for the prior year.

Professional fees

Professional fees are primarily related to legal, accounting and audit services. For the year ended November 30, 2017, the Company incurred professional fees of \$22,876 as compared to \$nil for 2016.

Rent

Rent expenses are related to the Company's shared office located in Vancouver B.C., Canada. For the year ended November 30, 2017, the Company incurred rent expenses of \$10,000 as compared to nil for the prior year.

Research and Development costs

Research and Development costs included design fees of \$100,000 to Glance Pay under the technology license agreement and non-cash payments to Bhavna Solecki for the purchase of Urban Juve Wellness product line. For the year ended November 30, 2017, the Company incurred research and development costs of \$127,055 as compared to \$nil for the prior year.

Share-based Compensation

Shared-based compensation is related to stock options granted to directors, officers, employees and consultants of the Company. For the year ended November 30, 2017, the Company granted 2,755,000 stock options with a fair value of \$89,908, which was recorded as share-based compensation expense. The Company did not incur share-based compensation expenses for the prior year.

Travel

For the year ended November 30, 2017, the Company incurred travel expenses of \$30,652, mostly related business travel by the management and executive team. The Company did not incur travel expenses for the prior year.

Wages and Salaries

For the year ended November 30, 2017, the Company primarily utilized consulting arrangements with its personnel in conducting business and incurred limited wage costs. Wages expenses for the year ended November 30, 2017 was \$6,088. The Company did not incur wages expenses in the prior year. As the Company increases its activities in its licensing business and launching its Urban Juve wellness products, wages and salary expense is expected to increase significantly.

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Net Loss

For the year ended November 30, 2017, the Company incurred net loss of \$1,229,685 as compared to \$45 for the prior year. Loss per share was \$0.12 with weighted average shares outstanding of 10,051,000 as compared to a loss per share of \$0.45 with weighted average shares outstanding of 100 for the year ended November 30, 2016.

Unrealized Gain on Marketable Securities

Unrealized Gain on Marketable Securities was related to the Company's holding of common shares of Glance. For the year ended November 30, 2017, the Company has unrealized gain on these securities of \$589,030, as the market price of Glance was significantly higher at November 30, 2017 compared to when the common shares of Glance were acquired. The Company did not hold any marketable securities in the prior year.

Comprehensive Loss

For the year ended November 30, 2017, the Company had comprehensive loss of \$640,655 as compared to \$45 for the year ended November 30, 2016.

Dividends

No dividends were declared or paid for the six months ended May 31, 2018 and 2017 or for the years ended November 30, 2017 and 2016.

Summary of Quarterly Results

The following table summarizes the Company's quarterly results.

(in thousands of Canadian dollars, with the exception of loss per share)

	Quarters ended							
	May 31, 2018	Feb. 28, 2018	Nov. 30, 2017	Aug. 31, 2017	May.31, 2017	Feb.28, 2017	Nov. 30, 2016	Aug. 31, 2016
	\$	\$	\$	\$	\$	\$	\$	\$
Revenues:	190	1,809	-	-	-	-	-	-
Net loss:	2,814	638	704	398	128	-	-	-
Basic loss per share:	0.04	0.02	0.03	0.04	0.18	-	0.45	-
Diluted loss per share:	0.04	0.02	0.03	0.04	0.18	-	0.45	-

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Liquidity

	May 31, 2018	November 30, 2017	November 30, 2016
Current ratio ⁽¹⁾	1.03	39.13	-
Cash	642,054	1,425,380	-
Working capital ⁽²⁾	75,268	2,706,374	(463)
Debt ⁽³⁾	100,194	33,718	-
Equity	2,523,069	2,711,727	(463)

(1) Current ratio is current assets divided by current liabilities.

(2) Working capital is current assets minus current liabilities

(3) Debt is defined as short-term loans and amounts due to related parties.

Cash Position

As at May 31, 2018, the Company had \$642,054 of cash as compared to \$1,425,380 at November 30, 2017. For the six months ended May 31, 2018, cash used in operating activities was \$1,873,958, consisting of operating expenditures during the year, as compared to cash provided by operating activities of \$99,980 for same period of the prior year which was driven by an increase in amounts due to related parties. Cash provided by investing activities was \$64,187 for the six months ended May 31, 2018 driven by proceeds from the sale of marketable securities offset by purchase of equipment as compared to cash used in investing activities of \$300,000 for the same period of the prior year driven by acquisition of a license. Cash provided by financing activities was \$1,026,445 which was primarily from proceeds received from the issuance of common shares less share issuance costs as compared to \$210,500 for the same period of the prior year consisted of proceeds of issuance of common shares.

As at November 30, 2017, the Company had \$1,425,380 of cash as compared to \$nil at November 30, 2016. Cash used by operating activities was \$666,674 for the year ended November 30, 2017, consisted of operating expenditures during the year as compared to cash used in operating activities of \$nil for the year ended November 30, 2016. Cash used in investing activities was \$50,592 for the year ended November 30, 2017 driven by acquisition of marketable securities as compared to cash used in investing activities of \$nil for the prior year. Cash provided by financing activities was \$2,142,646 obtained from issuance of common shares for proceeds of \$2,247,646 less share issuance costs of \$105,000 as compared to \$nil for the prior year.

Working Capital

The Company had working capital of \$75,268 as at May 31, 2018 compared to a working capital of \$2,706,374 as at November 30, 2017. The decrease in the working capital was primarily due to the addition of deferred revenue of \$2,000,000.

The Company had working capital of \$2,706,374 as at November 30, 2017 compared to a working capital deficit of \$463 as at November 30, 2016. The increase in the working capital was due to the proceeds received from the issuance of common shares during fiscal 2017 which increased the Company's cash holdings and the marketable securities received from Glance as part of the license agreement.

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Capital Resources and Management

As of May 31, 2018, the Company had cash balance of \$642,054. The Company had no commercial debt as at May 31, 2018 and the date of this MD&A.

The Company is authorized to issue an unlimited number of common shares. As at May 31, 2018, there were 78,291,134 common shares issued and outstanding. The Company also had 26,600,534 share purchase warrants and 13,550,000 stock options of which 2,951,250 are exercisable as at May 31, 2018.

Subsequent to May 31, 2018, the Company closed in five tranches non-brokered private placements through an offering memorandum issuing 1,212,700 units for gross proceeds of \$606,350. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issued by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance.

As at the date of this MD&A, the Company has 83,581,534 common shares outstanding, has issued 23,706,894 share purchase warrants, and have 9,923,500 stock options outstanding.

The Company's objective is to maintain a strong capital base to support the development of the business including the launch of Urban Juve wellness product line of 42 products and multiple mobile apps, and through which to increase shareholder value.

The management believes the Company can raise sufficient capital to attain these business targets.

Off-Balance Sheet Arrangements

As at May 31, 2018 and November 30, 2017, the Company had no off-balance sheet arrangements.

Related Party Transactions

For the three and six months ended May 31, 2018:

- During the six months ended May 31, 2018, the Company incurred consulting fees of \$30,000 (2017 - \$nil) and rent expense of \$4,500 (2017 - \$nil) to the President and Chief Executive Officer ("CEO") of the Company. The Company also paid a compensation bonus of \$100,000, issued 2,000,000 common shares with a fair value of \$300,000, and incurred share-based compensation of \$883,086 (2017 - \$nil) to the President and CEO of the Company. As at May 31, 2018, the Company owed \$40,571 (November 30, 2017 - \$2,881) to the President and CEO of the Company, which is unsecured, non-interest bearing, and due on demand.
- During the six months ended May 31, 2018, the Company incurred consulting fees of \$6,000 (2017 - \$nil), wages of \$30,000 (2017 - \$nil), and share-based compensation of \$35,833 (2017 - \$nil) to the Vice President of Business Development of the Company. As at May 31, 2018, the Company owed \$3,200 (November 30, 2017 - \$9,189) to the Vice President of Business Development of the Company, which is unsecured, non-interest bearing, and due on demand.
- During the six months ended May 31, 2018, the Company incurred consulting fees of \$43,800 (2017 - \$nil) and share-based compensation of \$204,187 (2017 - \$nil) to a company controlled by the Chief Financial Officer of the Company.
- During the six months ended May 31, 2018, the Company incurred consulting fees of \$11,400 (2017 - \$nil) to a company controlled by a director of the Company. As at May 31, 2018, the Company owed \$4,380 (November 30, 2017 - \$580) to a company controlled by a director of the Company, which is unsecured, non-interest bearing, and due on demand.

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- During the six months ended May 31, 2018, the Company incurred wages of \$17,424 (2017 - \$nil) and share-based compensation of \$24,440 (2017 - \$nil) to the Vice President of Licensing of the Company.
- During the six months ended May 31, 2018, the Company incurred consulting fees of \$154,250 (2017 - \$nil) and share-based compensation of \$91,013 (2017 - \$nil) to the Chief Marketing Officer (“CMO”) of the Company and a company controlled by the CMO of the Company.
- During the six months ended May 31, 2018, the Company incurred consulting fees of \$2,200 (2017 - \$nil), wages of \$30,000 (2017 - \$nil) and share-based compensation of \$19,111 (2017 - \$nil) to a former director of the Company. As at May 31, 2018, the Company owed \$nil (November 30, 2017 - \$397) to a former director of the Company.
- During the six months ended May 31, 2018, the Company incurred share-based compensation of \$166,310 (2017 - \$nil) to directors of the Company.
- As at May 31, 2018, the Company owed \$52,043 (November 30, 2017 - \$29,860) to Glance, a significant shareholder of the Company, which is unsecured, non-interest bearing, and due on demand.
- As at May 31, 2018, the Company was owed \$14,806 (November 30, 2017 - \$nil) from a company controlled by the President and CEO of the Company, which is unsecured, non-interest bearing, and due on demand.
- As at May 31, 2018, the Company was owed \$190,000 (November 30, 2017 - \$nil) from Loop pursuant to licensing and distribution agreements entered into on February 9, 2018. The amount is unsecured, non-interest bearing, and due on demand.

For the year ended November 30, 2017:

- During the year ended November 30, 2017, the Company incurred consulting fees of \$30,000 (2016 - \$nil) and rental fees of \$10,000 (2016 - \$nil) to the President and Chief Executive Officer (“CEO”) of the Company. During the year ended November 30, 2017, the Company reimbursed the President and CEO \$20,435 for advertising and promotion expenses, \$4,889 for office expenses, and \$6,244 for travel expenses paid for on behalf of the Company. As at November 30, 2017, the Company owed \$2,881 (2016 - \$nil) to the President and CEO of the Company, which is unsecured, non-interest bearing, and due on demand.
- During the year ended November 30, 2017, the Company incurred research and development fees of \$100,000 (2016 - \$nil) and office expenses of \$2,000 (2016 - \$nil) to Glance Technologies Inc. (“Glance”), a significant shareholder of the Company. As at November 30, 2017, the Company owed \$29,860 (2016 - \$nil) to Glance, which is unsecured, non-interest bearing, and due on demand.
- During the year ended November 30, 2017, the Company incurred consulting fees of \$42,300 (2016 - \$nil) to company controlled by a director of the Company. As at November 30, 2017, the Company owed \$580 (2016 - \$nil) to a company controlled by a director of the Company, which is unsecured, non-interest bearing, and due on demand.
- During the year ended November 30, 2017, the Company incurred consulting fees of \$19,800 (2016 - \$nil) and advertising and promotion expenses of \$5,000 (2016 - \$nil) to the Vice President of Brand Development of the Company. As at November 30, 2017, the Company owed \$9,189 (2016 - \$nil) to the Vice President of Brand Development of the Company, which is unsecured, non-interest bearing, and due on demand, and is included in accounts payable.
- As at November 30, 2017, the Company owed \$397 (2016 - \$nil) to a director of the Company, which is unsecured, non-interest bearing, and due on demand.

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Critical Accounting Estimates and Judgements

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

Significant areas requiring the use of estimates include the useful life and carrying value of equipment, impairment of marketable securities, fair value of share-based compensation, and measurement of unrecognized deferred income tax assets.

Judgments made by management in the application of IFRS that have a significant effect on the financial statements include the factors that are used in determining the application of the going concern assumption which requires management to take into account all available information about the future, which is at least but not limited to, 12 months from the year end of the reporting period.

Financial Instruments and Risk Management

- Fair Value

Assets and liabilities measured at fair value on a recurring basis were presented on the Company's statement of financial position as at May 31, 2018, as follows:

	<u>Fair Value Measurements Using</u>			Balance May 31, 2018 \$
	Quoted prices in active markets for identical instruments (Level 1) \$	Significant other observable inputs (Level 2) \$	Significant unobservable inputs (Level 3) \$	
Cash	642,054	–	–	642,054
Marketable securities	30,000	–	–	30,000
Total assets	672,054	–	–	672,054

The fair values of other financial instruments, including amounts receivables, loan receivable, accounts payable and accrued liabilities, and amounts due to related parties, approximate their carrying values due to the relatively short-term maturity of these instruments.

(f) Credit Risk

Credit risk is the risk of loss that may arise on outstanding financial instruments should a counter-party default on its obligation. The Company minimizes its credit risk associated with its cash balance by dealing with major financial institutions in Canada. Amounts receivable is primarily comprised of GST receivable due from the Government of Canada. The carrying amount of financial assets represents the maximum credit exposure.

(g) Foreign Exchange Rate and Interest Rate Risk

The Company is not exposed to any significant foreign exchange rate or interest rate risk.

(h) Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting financial obligations due to shortage of funds. The Company manages liquidity risk by maintaining sufficient cash balances and adjusting its operating budget and expenditure. Liquidity requirements are managed based on expected cash flows to ensure that there is sufficient capital in order to meet short-term and other specific obligations.

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(i) Price Risk

The Company is exposed to price risk with respect to its marketable securities. The Company's marketable securities consist of common shares held in publicly-traded companies and profitability depends upon the market price of the common shares for those publicly-traded companies. The market price for common shares of publicly-traded companies can fluctuate significantly, and there is no assurance that the future market price of these publicly-traded companies will not decrease significantly.

Commitments

- (j) On June 1, 2017, the Company entered into a consulting agreement with the President and CEO of the Company, whereby the Company agreed to pay a monthly salary of \$5,000 per month.
- (k) On September 2, 2017, the Company's wholly-owned subsidiary, Juve, entered into an Asset Purchase and Distribution Agreement whereby Juve was granted exclusive and international distribution rights to various plant and root based products developed by a supplier. The term of the agreement is for twenty years and will be automatically renewed for twenty additional years unless terminated by the parties. As consideration for the distribution rights, the Company issued 3,600,000 common shares at \$0.05 per share for fair value of \$180,000, paid an initial payment of \$6,000 on the effective date of the agreement, and will pay a second payment of \$30,000 upon completion of an initial public offering by the supplier. Juve will also pay a royalty fee of 10% of the net revenues from the sale of any products under the agreement.
- (l) On September 2, 2017, in conjunction with the Asset Purchase and Distribution Agreement, Juve entered into a consulting agreement with the same supplier whereby the supplier would create new products specifically for Juve and provide consulting services on an ongoing basis. The term of the agreement is two years and will be automatically renewed for one additional year unless terminated by the parties. In consideration for the consulting services, Juve will pay consulting fees of \$5,000 per month, which will increase to \$10,000 per month upon Juve achieving \$40,000 in monthly net revenues on the sale of the products.
- (m) On October 10, 2017, Juve entered into an agreement whereby Juve would acquire certain ayurvedic and plant-based ingredients recipes along with any formulas, technology or intellectual property related to the recipes. As consideration for the assets, the Company issued 400,000 units with a fair value of \$20,000. Also, in conjunction with the agreement, the vendor will provide employment services to Juve as an employee of the Company. The vendor is set to receive cash bonuses of \$20,000 and \$100,000 upon the products generating \$100,000 and \$1,000,000 in net revenues, respectively.
- (n) On October 25, 2017, the Company entered into an agreement with a third party, amended on November 30, 2017, whereby the Company agreed to pay a signing fee of \$15,000 plus GST and service fee of \$13,750 plus GST per month. The term of the consulting agreement is for one year from the date on which the Company completes an IPO. The total aggregate signing and consulting fees of \$180,000 is due upon signing of the agreement and was paid by the issuance of 1,890,000 units. In addition, in the event the consultant introduces the Company to investors, the Company shall pay the consultant a 10% finder's fee.
- (o) On December 30, 2017, the Company's wholly-owned subsidiary, Juve, entered into an Asset Purchase and Distribution Agreement whereby Juve would be granted exclusive Canadian distribution rights to various plant and root based products developed by a supplier. The term of the agreement is for twenty years and will be automatically renewed for twenty additional years unless terminated by the parties. As consideration for the distribution rights, the Company paid \$50,000 on the effective date of the agreement. Juve will also pay a royalty fee of 10% of the net revenues (as defined in the agreement) from the sale of any products under the agreement.

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Controls and Procedures

Disclosure Controls and Procedures

Disclosure controls and procedures are designed to provide reasonable assurance that all material information related to the Company, including its consolidated subsidiaries, is made known to senior management, including the Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”) on a timely basis so that appropriate decisions can be made regarding public disclosure.

Internal Control over Financial Reporting (“ICFR”)

- The Company’s management, with the participation of its CEO and CFO, are responsible for establishing and maintaining adequate internal control over financial reporting. Under the supervision of the CEO and CFO, the Company’s internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with IFRS. The Company’s internal control over financial reporting includes policies and procedures that:
 - pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
 - provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with IFRS and that the Company’s receipts and expenditures are made only in accordance with authorization of management and the Company’s directors; and
 - provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company’s assets that could have a material effect on the annual or interim financial statements.

Limitations on the Effectiveness of Disclosure Controls and the Design of ICFR

The Company’s management, including the CEO and CFO, do not expect that the Company’s disclosure controls and procedures and ICFR will prevent all errors and all fraud. A control system, no matter how well designed and operated, can provide only reasonable assurance that the control system objectives will be met. The likelihood of achievement is affected by limitations inherent in all internal control systems. These inherent limitations include the realities that judgments or decision making can be faulty, and that breakdowns occur because of simple errors or mistakes. Controls can also be circumvented in numerous ways including collusion, overrides and deception. In addition to the inherent limitations, the design of a control system must reflect that there are resource constraints, and the expected benefit of controls must be considered relative to the expected costs. Due to inherent limitations in a cost-effective control system, misstatements due to error or fraud may occur and not be detected. Further, no evaluation of controls can provide absolute assurance that all control issues within a company will be detected.

Subsequent Events

- On June 4, 2018, the Company completed a 2-for-1 forward split of its issued and outstanding common shares. All common share amounts have been retroactively restated for the forward stock split.
- On June 7, 2018, the Company issued 200,000 stock options to a consultant of the Company, exercisable at \$0.05 per common share for a period of up to 1 year, and vesting immediately upon issuance.
- On June 11, 2018, the Company entered into a License and Distribution Agreement with a third party (the “Distributor”), whereby the Company agreed to grant an exclusive right to sell certain proprietary wellness products in Italy, and a license to use certain related trademarks and other intellectual property owned by the Company, for a term of 3 years. In consideration for the license and distribution rights, the Distributor will pay an initial fee of \$1,000,000 in cash or in shares of the Distributor. If the initial fee is to be paid in shares, the Distributor shall issue 2,500,000 units, with each unit consisting

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of one common share of the Distributor and one-half of one share purchase warrant. Each share purchase warrant will be exercisable into one common share of the Distributor at an exercise price of \$0.55 per share for a period of eighteen months. Any common shares issued under this agreement will be subject to escrow and released 20% after four months and a further 20% every 6 months thereafter. The agreement may be renewed for additional 1 year periods for a renewal fee of \$50,000 per year, which fee shall be waived if certain distribution targets are met.

- On June 21, 2018, the Company issued 25,000 stock options to a consultant of the Company, exercisable at \$0.50 per common share for a period of up to 5 years, and vesting 25% every 3 months after the date of issuance.
- On July 9, 2018, the Company closed a brokered private placement of 260,000 units at \$0.50 per unit for proceeds of \$130,000. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$8,000 and issued 16,000 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- On July 9, 2018, the Company issued 56,700 units at \$0.50 per unit to settle accounts payable of \$28,350. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance.
- On July 9, 2018, the Company issued 30,000 stock options to a consultant of the Company, exercisable at \$0.50 per common share for a period of up to 5 years, and fully vested on September 9, 2018.
- On July 18, 2018, the Company closed a brokered private placement of 175,000 units at \$0.50 per unit for proceeds of \$87,500. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$8,750 and issued 17,500 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- On July 20, 2018, the Company closed a brokered private placement of 212,000 units at \$0.50 per unit for proceeds of \$106,000. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$200 and issued 400 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.

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- On July 26, 2018, the Company closed a brokered private placement of 259,000 units at \$0.50 per unit for proceeds of \$129,500. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$5,300 and issued 10,600 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- On July 26, 2018, the Company issued 4,000,000 common shares for proceeds of \$200,000, pursuant to the exercise of stock options by the President and CEO of the Company. In recognition of the CEO's efforts with regards to negotiating and closing the licensing transactions, the board of directors of the Company approved a cash bonus of \$200,000 to the CEO and amend the vesting date of the CEO's options to vest on July 26, 2018. The CEO directed the Company to apply the cash bonus to the exercise of her stock options.
- On August 3, 2018, the Company closed a brokered private placement of 250,000 units at \$0.50 per unit for proceeds of \$125,000. Each unit consists of one special warrant and one warrant. Each special warrant entitles the holder to acquire, without additional payment, one common share on the earlier of: (a) the first business day following the day on which a receipt for the final prospectus has been issue by or on behalf of the last of the securities regulatory authorities in the Provinces of British Columbia and Alberta; and (b) the third anniversary of the date of issuance of the special warrants. Each warrant is exercisable to purchase one common share of the Company at \$1.00 per share for a period of 24 months from the date of the issuance. Pursuant to the private placement, the Company paid a finder's fee of \$12,500 and issued 25,000 finders' warrants, which is exercisable at \$0.50 per unit for a period of 24 months. Each unit of finders' warrants consists of one special warrant and one warrant, both with the same terms as those offered in the private placement.
- On August 3, 2018, the Company reached an agreement with the Company's President and CEO for a working capital loan of \$500,000, which will be advanced to the Company upon request. The loan is unsecured, bears interest at 5% per annum and calculated on a daily basis, and is due on demand at the earlier of: (a) 12 months after the Company's stock is listed on a Canadian Stock Exchange; or (b) the Company obtaining sufficient equity funding to support its business plan for at least 12 months after the Company's stock is listed on a Canadian Stock Exchange.
- Subsequent to the period ended May 31, 2018, the Company issued 790,400 common shares for proceeds of \$98,800 pursuant to the exercise of warrants

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CERTIFICATE OF THE COMPANY

Dated: October 4, 2018

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.

"Penny Green"
PENNY GREEN
Chief Executive Officer and President

"Yucai Huang"
YUCAI HUANG
Chief Financial Officer

ON BEHALF OF THE BOARD OF DIRECTORS

"Spiros Margaris"
SPIROS MARGARIS
Director

"Krystal Pineo"
KRYSTAL PINEO
Director

"Penny Green"
PENNY GREEN
Director

THE YIELD GROWTH CORP.

CERTIFICATE OF THE PROMOTERS

Dated: October 4, 2018

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.

"Penny Green"

PENNY GREEN

"Krystal Pineo"

KRYSTAL PINEO

THE YIELD GROWTH CORP.

CERTIFICATE OF THE AGENT

Dated: October 4, 2018

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.

“Richard H. Carter”

LEEDE JONES GABLE INC.

**RICHARD H. CARTER
SENIOR VP, GENERAL COUNSEL
AND SECRETARY**