This Prospectus is not related to a public offering. No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

PROSPECTUS

Non-offering Prospectus **February 4, 2019**

DIMENSION FIVE TECHNOLOGIES INC

#1450 - 789 West Pender Street
Vancouver, British Columbia V6C 1H2

No securities are being offered pursuant to this prospectus.

This non-offering prospectus (the "**Prospectus**") of Dimension Five Technologies Inc. (the "**Company**") is being filed with the British Columbia Securities Commission (the "**BCSC**") to comply with Policy 2 – *Qualifications for Listing of the Canadian Securities Exchange* of the Canadian Securities Exchange (the "**CSE**") in order for the Company to meet one of the eligibility requirements for the listing of the Company's common shares (the "**Common Shares**") on the CSE by becoming a reporting issuer pursuant to applicable securities legislation in the Province of British Columbia. Upon the final receipt of this Prospectus by the BCSC, the Company will become a reporting issuer in British Columbia.

No securities are being offered pursuant to this Prospectus. As such, no proceeds will be raised, and all expenses incurred in connection with the preparation and filing of this Prospectus will be paid by the Company from its general corporate funds.

The CSE has conditionally accepted the listing of the Common Shares. Listing will be subject to the Company fulfilling all of the listing requirements of the CSE.

There is no market through which the securities of the Company may be sold and holders of the Company's securities may not be able to resell any such securities. This may affect the pricing of the Company's securities in the secondary market, the transparency and availability of trading prices, the liquidity of the securities, and the extent of issuer regulation. See "*Risk Factors*". Listing will be subject to the Company fulfilling all of the listing requirements of the CSE, including without limitation, the distribution of the Common Shares to a minimum number of public shareholders and the Company meeting certain financial and other requirements.

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

An investment in the securities of the Company is subject to a number of risks. Investors should carefully consider the risk factors described under the heading "*Risk Factors*" before purchasing any securities of the Company.

No underwriters or selling agents have been involved in the preparation of this Prospectus or performed any review or independent due diligence of its contents.

No person has been authorized to provide any information or to make any representation not contained in this Prospectus and, if provided or made, such information or representation should not be relied upon. The information contained in this Prospectus is accurate only as of the date of this Prospectus.

This Prospectus does not constitute an offer to sell or the solicitation of an offer to buy any securities.

Unless otherwise noted all currency amounts in this Prospectus are stated in Canadian dollars.

TABLE OF CONTENTS

ABOUT THIS PROSPECTUS

Unless otherwise noted or the context otherwise indicates, the "Company", "we", "us" and "our" refer to Dimension Five Technologies Inc. Certain terms and phrases used in this Prospectus are defined in the "Glossary".

Prospective purchasers should rely only on the information contained in this Prospectus. We have not authorized any other person to provide prospective purchasers with additional or different information. If anyone provides prospective purchasers with additional or different or inconsistent information, including information or statements in media articles about the Company, prospective purchasers should not rely on it. The Company is not making an offer to sell or seeking offers to buy shares or other securities of the Company. Prospective purchasers should assume that the information appearing in this Prospectus is accurate only as at its date, regardless of its time of delivery. The Company's business, financial conditions, results of operations and prospects may have changed since that date.

Third Party Information

This Prospectus includes market, industry and economic data which was obtained from various publicly available sources and other sources believed by the Company to be true. Although the Company believes it to be reliable, the Company has not independently verified any of the data from third party sources referred to in this Prospectus, or analyzed or verified the underlying reports relied upon or referred to by such sources, or ascertained the underlying economic and other assumptions relied upon by such sources. The Company believes that its market, industry, and economic data are accurate and that its estimates and assumptions are reasonable, but there can be no assurance as to the accuracy or completeness thereof. The accuracy and completeness of the market, industry, and economic data used throughout this Prospectus are not guaranteed and the Company does not make any representation as to the accuracy of such information.

CURRENCY

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

CAUTION REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Prospectus are forward-looking statements or information (collectively "**forward-looking statements**"). The Company is providing cautionary statements identifying important factors that could cause the Company's actual results to differ materially from those projected in these forward-looking statements. Any statements that express, or involve discussions as to, expectations, beliefs, plans, objectives, assumptions or future events or performance (often, but not always, through the use of words or phrases such as "may", "anticipates", "is expected to", "estimates", "intends", "plans", "projection", "could", "vision", "goals", "objective" and "outlook") are not historical facts and may be forward-looking and may involve estimates, assumptions and uncertainties which could cause actual results or outcomes to differ materially from those expressed in the forward-looking statements. In making these forward-looking statements, the Company has assumed that the current market will continue and grow and that the risks listed below will not adversely impact the Company. These forward-looking statements include, among other things, statements relating to the ability of the Company to generate revenue from subscriptions and advertising; the ability of the Company to continue to generate revenue related to its licensing agreement; intentions to develop, market and promote the App; the timeline to develop and market the App; anticipated cash needs and the need for additional financing; and the adoption of governance policies, committees and practices.

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

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

GLOSSARY

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

Audit Committee means the Audit Committee of the Company in accordance with NI 52-110.

Auditors means DeVisser Gray, Chartered Professional Accountants.

BCBCA means the *Business Corporations Act* (British Columbia).

BCSC means the British Columbia Securities Commission.

Board of Directors or Board means the board of directors of the Company.

CEO means chief executive officer.

CFO means chief financial officer.

Common Shares means the common shares without par value of the Company.

Company means Dimension Five Technologies Inc., a company incorporated under the BCBCA.

CSE means the Canadian Securities Exchange.

Financial Statements means the Company's audited financial statements and the related notes thereto as at July 31, 2018 and May 31, 2018, the Company's unaudited financial statements and the related notes thereto for the six month period ended November 30, 2018, and Zimtu's carve out financial statements and the notes related thereto for the year ended November 30, 2017 and for the six month period ended May 31, 2018.

IFRS means International Financial Reporting Standards.

Listing means the date that the Common Shares are first listed for trading on the CSE.

Listing Date means the date of Listing.

MD&A means Management's Discussion and Analysis.

NEO means "Named Executive Officer", and has the meaning ascribed by the BCSC in Form 51-102F6, as follows:

(a) a CEO;

(b) a CFO;

(c) each of the three most highly compensated executive officers of the company, including its subsidiaries, or the three most highly compensated individuals acting in a similar capacity, other than the CEO and CFO, at the end of the most recently completed financial year whose total compensation was, individually, more than $150,000, as determined in accordance with subsection 1.3(6), for that financial year; and

(d) each individual who would be an NEO under paragraph (c) but for the fact that the individual was neither an executive officer of the company or its subsidiaries, nor acting in a similar capacity, at the end of that financial year;

NI 52-110 means National Instrument 52-110 *Audit Committees*.

NI 58-101 means National Instrument 58-101 *Disclosure of Corporate Governance Practices*.

NP 46-201 means National Policy 46-201 *Escrow for Initial Public Offerings*.

NP 58-201 means National Policy 58-201 *Corporate Governance Guidelines*.

Zimtu License means the license agreement dated July 1, 2018 between Zimtu and the Company.

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

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

SEDAR means the System for Electronic Document Analysis and Retrieval.

Stock Option Plan means the stock option plan adopted by the Board of Directors on September 6, 2018.

The App means the Zimtu Advantage software application purchased by the Company described in the section titled "*Description of Business*".

Trustco means Computershare Investor Services Inc.

TSX means the Toronto Stock Exchange.

TSX-V means the TSX Venture Exchange.

Zimtu means Zimtu Capital Corp, a British Columbia company and a reporting issuer pursuant to the Securities Act (British Columbia).

Zimtu Advantage platform means the Zimtu owned and operated where investors can get information regarding certain stock exchange listed companies, in particular trading prices of such stock on North American stock exchanges as compared to European stock exchanges.

PROSPECTUS SUMMARY

The following is a summary of the key information regarding the Company and should be read together with the more detailed information and financial data and statements contained elsewhere in this Prospectus.

The Company

Dimension Five Technologies Inc. is an existing corporation under the BCBCA. For a detailed description of the Company see "*Corporate Structure*".

Description of Business

The Company is a British Columbia-based technology company focused on developing, marketing, and acquiring software in the investment and trading industries. The Company's main asset is the 100% ownership of The App acquired from Zimtu. The Company owns and operates The App for Zimtu based on the Zimtu License and will further develop The App and use it for its own purposes. The Company plans on developing the App into a modern trading and investing platform that utilizes some of the latest advances in computer sciences.

The App has more than 400 active users and a revenue stream through licensing fees payable by Zimtu. With the help of the sales and marketing strategies presented in the Company's business plan, the Company expects to significantly increase user growth and revenue in the near term.

The Company expects revenue to be generated through a combination of licensing, advertising, and paid subscriptions to various industry participants including institutions and retail investors. See "*Description of The Business*" for further particulars.

Market and Competition

The Company operates in the financial technologies industry and is focused on advancing investing and trading technologies. The Zimtu License protects the Company from certain competitive forces as it is expected to provide it with a steady revenue stream.

The Company operates in an industry that is rapidly evolving and competitive. Some actual and potential competitors have longer operating histories, greater name recognition, access to larger customer bases and greater resources, including sales and marketing, financial and other resources. See "*Description of The Business*" for further particulars.

Summary of Financial Information

The Company's fiscal year end is May 31st. The following is a summary of the financial data of the Company for the 142 day period from January 10, 2018 (date of incorporation) to May 31, 2018 and for the six month period ended November 30, 2018, and are derived from the Financial Statements:

	For the six month period ended November 30, 2018 $ (Unaudited)	For the 142 day period ended May 31, 2018 $ (Audited)
Revenue	50,000	-
Expenses	170,738	18,339
Net loss for the period	120,738	18,339
Loss per share – basic and diluted	(0.01)	(18,339)
Weighted average number of common shares outstanding	19,109,416	1
Total assets	744,889	304,562
Short term liabilities	30,138	2,600
Long term liabilities	NIL	NIL
Cash dividends declared per share	NIL	NIL

See "*Management Discussion and Analysis*" and "*Financial Statements*".

Estimated Funds Available and Use of Proceeds

No securities are being offered pursuant to this Prospectus. This Prospectus is being filed with the BCSC for the purpose of allowing the Company to become a reporting issuer in such jurisdiction and to enable the Company to develop an organized market for its Common Shares. Since no securities are being offered pursuant to this Prospectus, no proceeds will be raised and all expenses incurred in connection with the preparation and filing of this Prospectus will be paid by the Company from general corporate funds.

As of December 31, 2018 the Company had approximately $404,000 in working capital. These funds are related to proceeds from financings and monthly licensing payments to December 31, 2018 less cash expenditures and other items.

Estimated Funds Available

The estimated funds available to the Company in the next 12 months are as follows:

Source of Estimated Funds Available	Amount
Working capital at December 31, 2018	$404,000
Expected licensing revenue (note 1)	$120,000
App development and marketing revenue (note 2)	$100,000
Total	$624,000

Note 1: The Zimtu License states that Zimtu will pay the Company $10,000 per month to license The App from the Company. A side letter agrees that the License will not be terminated before October 31, 2019.

Note 2: The Company has contracted to receive $100,000 in app development and marketing revenues from Zimtu, pursuant to an agreement with Zimtu dated September 11, 2018, pursuant to which the Company will provide services for a term of approximately one year.

The actual amount of revenue generated by the Company over the next 12 months may vary significantly from the amounts specified above, and will depend on a number of factors including those set out in "*Risk Factors*". See "*Estimated Funds Available*" for further details.

Use of Available Funds

The intended uses of the estimated available funds are as follows:

Principal Purpose	Estimated Cost
Estimated remaining costs of audited financial statements, legal costs and CSE Listing	$50,000
App development and marketing	$100,000
App market data and maintenance	$144,000
General and administrative expenses (see table below for a detailed breakdown of these expenses)	$196,000
Unallocated Funds	$134,000
Total	$624,000

General and Administrative Expenses	Estimated Cost
CEO wages (note 1)	$72,000
Management services (note 2)	$26,400
Office rent (note 2)	$21,120
Professional fees	$40,000
Other support services (note 2)	$10,560
Other miscellaneous general expenses	$18,000
Administrative services (note 2)	$7,920
Total	$196,000

Note 1: Chris Parr is expected to be paid an annual wage of $72,000 paid monthly; as the CEO, President and a director of the Company Chris Parr is an insider of the Company.

Note 2: The Company is expecting to enter into an agreement with Zimtu Capital Corp that may be cancelled with one months' notice for management, administrative, rent and other support services for $5,500 per month starting on listing of the Company. As a holder of more than 10% of the issued shares Zimtu Capital Corp is an insider of the Company.

The actual amount that the Company spends in connection with each intended use of funds may vary significantly from the amounts specified above, and will depend on a number of factors including those listed under the heading "*Risk Factors*." See "*Use of Available Funds*" for further details.

The Listing

The CSE has conditionally accepted the listing of the Common Shares. Listing is subject to the Company fulfilling all of the listing requirements of the CSE, including, without limitation, the distribution of the Common Shares to a minimum number of public shareholders and the Company meeting the minimum listing requirements.

Business Objectives

Based on the estimated funds that the Company believes will be available to it over the next 12 months, the Company plans to achieve the business objectives set out below. The Company anticipates that achievement of these objectives will assist the company to generate revenue in addition to the licensing and app development revenues from Zimtu:

Business Objective	Estimated Time	Estimated Cost
Obtain agreement for management, administrative, rent and other services with Zimtu Capital Corp. for $5,500 per month	monthly for 12 months	$66,000
Obtain a listing of Common Shares on the CSE	2 months	$50,000
Development phase 1: Hire developer for re-branding of the App, its website and landing page; improve the overall look of the App as well as search and sort functionality; and create tutorial.	2 months	$25,000
Marketing program: email, social media, and newsletter marketing, search engine optimization, tradeshows and blogging.	Commence after phase 1 development plan	$60,000
Development phase 2: Create heat map and event calendar and consider IOS version of the App	12 months	$15,000

Risk Factors

There are certain risks associated with the business of the Company and with an investment in its securities including the following: proposed regulatory reforms; involvement in an early stage industry; publicity or consumer perception; ongoing needs for financing; future fluctuations in the Company's quarterly results of operations; limited market for the Company's securities; dilution to existing shareholders; no history of paying dividends; the Company's limited operating history upon which its business can be evaluated; the Company's ability to achieve or maintain profitability; the Company's ability to attract new customers or to sell additional products and services to its existing customers; competition; failure to develop or market new products or services; the Company's plans to achieve growth in future periods and its ability to execute its business plan, maintain high levels of service, or address competitive challenges adequately; the Company's ability to effectively expand sales and marketing capabilities; reliance on intellectual property; use and potential infringement of intellectual property; potential conflicts of interest; reliance on others and key personnel; litigation; changes in laws; insurance coverage; reliance on licensing; market acceptance; acquisitions; and potential delay or future impairment. The risks and uncertainties described above are those the Company currently believes to be material, but they are not the only ones faced by the Company. If any of the following risks, or any other risks and uncertainties that the Company has not yet identified, that the Company currently considers not to be material or of which the Company is not aware, actually occur or become material risks, the business, prospects, financial condition, results of operations and cash flows of the Company, and the value of the securities of the Company, may be materially and adversely affected. See "*Risk Factors*".

CORPORATE STRUCTURE

The Company was incorporated pursuant to the BCBCA as “Dimension Five Technologies Inc.” on January 10, 2018, under incorporation number BC1148518. Its head office is located at #1450 – 789 West Pender Street, Vancouver, British Columbia V6C 1H2, and its registered and records office is located at Suite 800 - 885 West Georgia Street, Vancouver, British Columbia V6C 3H1.

DESCRIPTION OF THE BUSINESS

The Business

The App was created by Zimtu, a TSX Venture Exchange listed company, in 2014 and a beta version launched in May 2015. It was developed as adjunct to its ZimtuAdvantage program, where Zimtu provides services including administration, marketing, news dissemination and international stock listing assistance to program participants. The idea was to have a website which would compare bid and ask prices as well as volume for the same issuer listed on more than one stock exchange; in particular the Canadian and the German stock exchanges. By watching the price and volume trends on a stock exchange that closes before the next day’s trading begins on the other exchange, an investor might get a better indication of price direction and volume for the upcoming trading day on the other exchange.

The App was originally a web application built using the Microsoft.NET framework and integrated with Interactive Data’s stock market data. The original beta version of The App was further developed in January 2017 to be accessible on mobile phones and tablets and included additional features, such as; category search and analytics. As time passed Zimtu came to the conclusion that with additional features, marketing, and maintenance The App could become a valuable tool for investors and a business unto itself. Zimtu also concluded that it did not have the time or human resources required to develop The App into a stand-alone business and decided to consider its options including potential sale the App. On July 1, 2018, the Company and Zimtu entered into a software purchase agreement where the Company purchased The App from Zimtu.

Zimtu had net and comprehensive losses for the development of The App in the fiscal year ended 2016 of $84,815, in the fiscal year ended 2017 of $136,194, and for the six months ended May 31, 2018 of $64,155. Carve-out Zimtu audited financial statements of The App for the year ended November 30, 2017 and reviewed financial statements for the six month period ended May 31, 2018 are attached to this Prospectus.

<u>Purchase Agreement</u>

On July 1, 2018, the Company purchased The App including the source code, website and other intellectual property rights from Zimtu for the issuance of 10,000,000 Common Shares valued at $0.03 per Common Share for a total value of $300,000. The App is the primary business of the Company.

<u>License Agreement</u>

On July 1, 2018, the Company entered into the Zimtu License, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The Zimtu License may be terminated by Zimtu by providing 30 days’ notice to the

Company. Zimtu will pay the Company $10,000 per month in consideration for the license. The license is currently the Company's only source of income.

The App Further Development Agreement:

On September 11, 2018, the Company entered into an agreement with Zimtu whereby Zimtu agreed to pay the Company $100,000 plus all applicable taxes to further develop and market The App for its use. The agreement is based on adding certain features including; rebranding, event calendar, and overall improving the look and usability of The App. In addition the agreement is based on marketing of The App via social media and other outlets.

License Agreement Minimum Terms:

On November 1, 2018, the Company entered into an agreement where Zimtu agreed that despite its right to terminate the license agreement with 30 days' notice Zimtu will not provide 30 days' notice prior to October 1, 2019.

The App

The App is not a Quote Machine – It's an Opportunity Finder. It is an innovative application that can give investors an advantage when following the stock market. All data is subject to a 15-minute time delay (real-time and more features are planned for the future). More features are intended to be added to The App. The App helps users receive stock alerts and special notifications for companies that are cross listed in Canada and Germany – for example when stocks are trading unusual volume with news released recently, trending up, trending down, and more. The App also automatically uncovers investment opportunities generated from Zimtu's stock market algorithms and market data for Zimtu's registered users.

Current Scenario

While there are over 3,500 stocks listed on the 3 Canadian exchanges (TSX, TSX-V and CSE), about every second stock is currently listed also in Germany. German exchanges can list Canadian stocks without the listed company's participation, so they predominately list stocks that trade actively. In Canada, a stock can be listed only on 1 of the 3 central exchanges and alternative trading platforms. However, in Germany, a company can be listed on up to 11 different exchanges (i.e. Frankfurt, XETRA, Tradegate, Berlin, Stuttgart, Munich, Hamburg, Hannover, Düsseldorf, L&S, and/or Quotrix). There are over 1700+ cross-listed stocks that trade in Canada and Germany. This gives investors plenty of opportunities to track the progress of these cross listed stocks and make better informed investment decisions.

The Market Gap

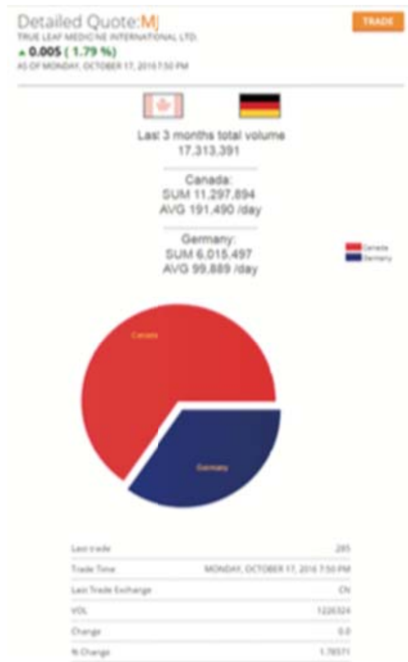
The challenge is to find out the total trading volume of a particular stock on a single day for exchanges in Canada and Germany. The only way to do this is by adding all of the volumes on all exchanges and trading platforms. The App performs this function for you automatically by ingesting and aggregating data from all of the exchanges in Canada and Germany and displaying the information for you in a user friendly online platform.

The App's Solution

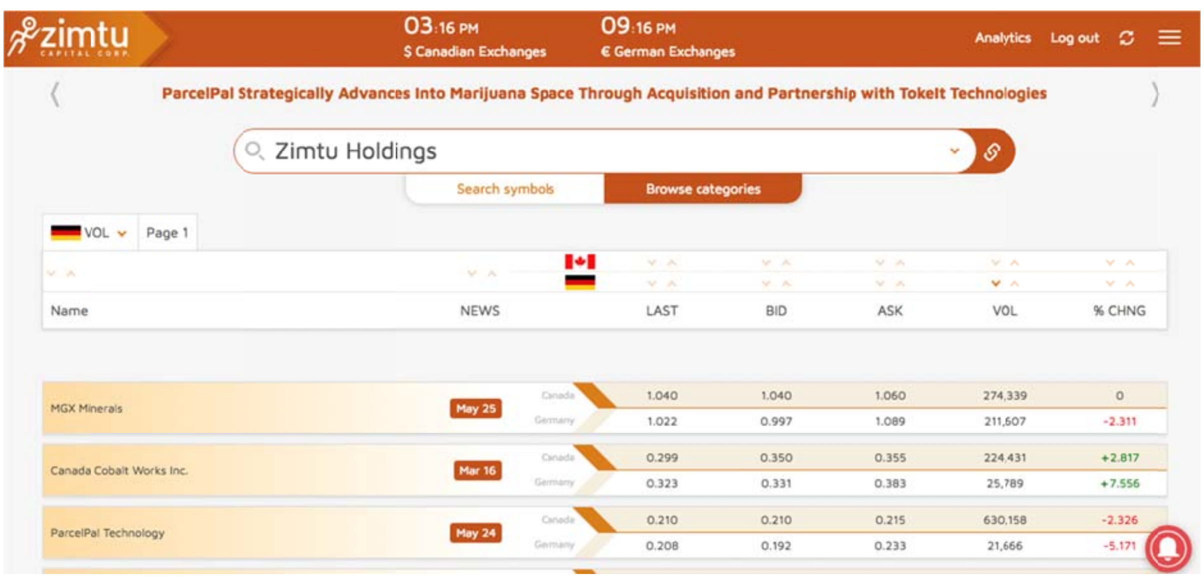
As German exchanges are 7.5 hours ahead of Canadian exchanges, The App shows which stocks were most active on German exchanges and therefore have a high potential to trade actively on Canadian exchanges next morning and vice versa. Many companies announce quarterly reports, special news, insider activities at a time that German exchanges are open for trading, which impact the stock activity throughout the day in Germany. This activity on German exchanges could then impact the stock activity on the Canadian exchange at the opening. The App captures all this information and shows where the real action is happening on German exchanges and presents great opportunities right at the pre-market trading time of Canadian exchanges.

The App helps registered users with the following benefits:

1) Helps investors unlock trading opportunities by analyzing which stocks are trading at the highest volumes in Canada and Germany; which stocks announced news on any given day; which stocks are experiencing highest price changes.
2) Tracks all 1700+ cross-listed stocks trading in Canada and Germany.
3) "Discovers opportunities": with a single click, users can sort the entire market by key metrics such as news, volume, price change (both Canada and Germany) parallel to each other.
4) Users can also track last traded price, bid and ask either in Canadian or German currencies with the current exchange rate applied automatically for stock prices.
5) Users can also take advantage of "Categories" where entire market segments are listed (e.g. all lithium, gold, cannabis stocks, etc.); users can also sort these categories by key metrics and comparisons.
6) Live news feed for all cross-listed stocks in Canada and Germany helps users stay on top of the market.
7) The App also shows detailed quotes, along with a pie chart comparing the total volumes traded in Canadian versus German exchanges in the last 3 months. This pie chart answers the question if a company's stock has an investor base in Germany and/or Canada, and which exchanges are the most popular for the stock the trade on.



8) Users can also create their own custom watch lists to track only those stocks that they want to follow.



Golden Dawn Minerals Inc.					Sep 29
CDN	0.252	0.223	0.240	67,000	-1.464
DE	0.244	0.237	0.252	317,100	+1.434

Voltaic Minerals Corp.					Oct 3
CDN	0.061	0.058	0.068	97,000	+2.381
DE	0.057	0.057	0.067	281,999	-1.927

Trending up

Companies trading up 3 days in a row.

ALL | CANADA | GERMANY

Midpoint Holdings Ltd.	+104.76%	ParcelPal Technology Inc	+25.00%
Global Remote Technologi...	+54.55%	Uracan Resources Ltd.	+25.00%
QMC Quantum Minerals C...	+49.26%	Platinum Group Metals Ltd.	+24.64%
Berkwood Resources Ltd.	+43.55%	MGX Minerals Inc	+23.98%
El Nino Ventures Inc.	+40.00%	Internet of Things Inc.	+23.81%
PPX Mining Corp.	+33.33%	Titan Medical Inc.	+23.53%
Fantasy 6 Sports Inc	+31.86%	Maxtech Ventures Inc	+22.22%
Canabo Medical Inc	+31.38%	Lexagene Holdings Inc.	+21.48%
Peeks Social Ltd.	+28.85%	Nortec Minerals Corp.	+21.43%
NRG Metals Inc.	+28.83%	Chilean Metals Inc.	+21.43%
Eskay Mining Corp.	+27.40%	GoldOn Resources Ltd.	+21.31%
American Lithium Corp.	+26.26%	Azimut Exploration Inc.	+21.31%
Redhawk Resources Inc.	+25.00%	GLG Life Tech Corporation	+21.25%

The tables and charts above are for illustrative purposes only, and the data relating to the companies referenced in these illustrations should not be relied on for any purpose, other than as an example of how the data the App analyzes would be displayed for its users.

Future Opportunities

1) Improve product features of The App.
2) Launch paid features of The App and create free and premium subscription models.
3) Grow the user base of The App to 10,000 users over the next 3 years.
4) Establish a solid content marketing strategy to promote strategic content to the user base.
5) Collaborate with industry experts and analysts for unique content, insights on stocks, research reports to distribute among paid subscribers of The App.
6) Sell The App's website space for Pay per Click Ads (PPC).

Business Strategy of the App

More app users will help the Company earn money and hence, increasing the user-base will be the top most priority of the Company. The App's user base growth will be possible with an aggressive digital marketing strategy combined with traditional marketing tactics like targeted newspaper and magazine ads, etc. Below is a possible subscription fees model for The App:

Zimtu App Potential Revenue Model		
Features	**Free**	**Plus**
	$	**$30.00**
	Per Month	**Per Month**
	Billed Yearly	**Billed Yearly**
Uninterrupted page loading		✔
No pop-up ads*		✔
No ads on any pages of the platform		✔
Weekly financial webinars (by RSVP)		✔
Daily newsletters before TSX opening for stock comparison		✔
Personal stock portfolio	Up to 5 stocks	unlimited stocks
Breaking financial news alerts for microcap stocks (“push notification” for companies chosen by Zimtu)	✔	✔
Deal Alerts (“push notification” for companies chosen by Zimtu)	✔	✔
Number of licenses	0	unlimited

** These ads will be from German and Canadian businesses that would like to advertise directly with The App. The Company will grow the advertiser base with the help of its business connections, digital and direct marketing strategy. Some of the advertiser profiles could be Canada's and Germany's online brokerages, small and micro-cap stock promoters, realtors, investment firms, micro cap and small caps public companies on platform, etc.*

The App Display Ads

Potential Revenue Streams

1) **The first** possible revenue stream could be from selling The App as a paid subscription to the consumer marketplace which consists predominately of the Baby boomer, GenX, and Millenial demographics – (B2C) model.
2) **The second** possible revenue stream could be from selling The App as a paid subscription to the management of public companies who have stock listings on German and Canadian exchanges as well as other financial institutions who speculate and invest in stocks such as funds and proprietary trading firms – (B2B) model.
3) **The third** possible revenue stream could be from advertising on the various advertising spots on The App.

Factors to Achieve Success

1) The Company should have the latest and advanced research and development (R&D) capabilities for new features of The App.
2) International markets: The App should expand to the international markets rather than relying only on Canadian and German stock markets.
3) Strategic market segmentation for target clients. Essentially, anyone wanting to make money by identifying stock investment opportunities on Canadian and German exchanges is a possible target audience. In order for the Company to grow, target client segmentation is very important. In this business plan, the target customers of The App have been categorized into B2C and B2B for the sake of simplicity.
4) The Company should respond to customer needs and wants in a timely manner, hence create and maintain the highest level of customer service in all markets and geographies. Customer

service is not limited to replying to sales inquiries on time, but also resolving any technical issues that customers may face and provide product training for all new users where needed.

5) Understanding competitors: The Company should keep all current and future competitors of The App in mind to stay competitive.

Forward Looking Statements

Statements in this Prospectus that indicate possible future events are “forward looking statements”, that can be identified by words or phrases such as “may”, “will”, “expect”, “anticipate”, “aim”, “estimate”, “intend”, “plan”, “seek”, “believe”, “potential”, “continue”, “is/are likely to” or the negative of these terms, or other similar expressions intended to identify forward-looking statements. The Company has based these forward-looking statements on its current expectations and projections about future events and financial trends that it believes may affect its financial condition, results of operations, business strategy and financial needs. These forward-looking statements include, among other things, statements relating to:

- the ability of the Company to generate revenue from subscriptions and advertising;
- the ability of the Company to continue to generate revenue related to its licensing agreement;
- intentions to develop, market and promote the App;
- the timeline to develop and market the App;
- anticipated cash needs and the need for additional financing; and
- the adoption of governance policies, committees and practices.

The Company has considered its plans with respect to the development, financing and marketing of the App and its assumptions include achieving most of the factors indicated above as required for success and having actual success at generating revenues by selling advertising for The App and selling some subscriptions for The App by July 31, 2019.

Company Advisors

Mike Budzynski:

Mr. Budzynski is based in the Seattle area, lives and breathes technology and innovation. Having many years of hands on experience in the world of software, he currently develops cutting-edge algorithms behind Microsoft Azure – the company’s rapidly growing cloud computing ecosystem. He was involved with development of the App while it was owned by Zimtu and was paid consulting fees for this work. Mr. Budzynski assists in the development of the App using his knowledge and experience in computer programming and specifically with the App. Although he will not perform the programming for the next phase of development he is able to provide advice on what features may be possible and the scope of work involved. For his advisory work Mr. Budzynski will receive hourly consulting fees.

Pulindu Ratnasekera:

Mr. Ratnasekera is a PhD candidate in Statistics at Simon Fraser University. His research interests are in statistical learning with applications in statistical genetics and text modelling. Before undertaking doctoral studies in 2015, Mr. Ratnasekera worked as a senior analyst at Remote Sensing Metrics Asia (Pvt.) Ltd. Mr. Ratnasekera also holds a Master’s Degree in statistics from Simon Fraser University. Mr. Ratnasekera advises the Company on the types of machine learning and other features that are possible as well as the scope of work involved. He is expected to work with developers on machine learning and provide advice on the scope of the development work for budgeting and other purposes. Mr. Ratnasekera is paid an hourly consulting fee.

Market Analysis

Stock Market Research Platforms

A stock market research platform provides information about securities to investors. This can include detailed individual stock quotes, such as for current price, average daily volume or annual yield. It allows visitors to view detailed financial information and analysis for each listed stock, along with the latest news. In addition, these platforms provide commentary and insights by experts to help investors make informed decisions. Often, the news may be sorted by industry, with popular ones being energy, financial, mining and healthcare.

Another important tool many platforms have is a screener. Screeners filter through the various available stocks, exchange-traded funds (ETFs) and mutual funds to help investors find the type of stocks they are looking for. For instance, this may include stocks with a high growth potential versus those that generate high dividend yields.

Some platforms offer educational resources for newcomers to get acquainted with the nuances of the stock markets. They may host webinars that are conducted by industry experts on a variety of topics such as fundamental analysis, technical analysis and algorithmic trading, among others. To supplement this, they may also have a dictionary of financial terms or guides covering comprehensive topics in the realm of finance.

Canadian Stock Exchange listings

Small-Cap and Micro-Cap Stocks

Venture stocks are small-cap and micro-cap stocks that may be of interest to venture capitalists or retail investors with higher risk Appetites. In Canada, venture stocks are listed on the TSX-V and the CSE.

More than 1,600 companies are listed on the TSX-V alone. Of them, around 400 are a part of the S&P/TSX Venture Composite Index. This composite index has companies predominantly in the mining and traditional energy sectors.[1]

Large-Cap Stocks

Large-Cap stocks are well established companies that are publicly traded on the TSX. There are currently 1,518 companies listed on the TSX. [2]

[1] *TSX Venture Exchange*, Investopedia, https://www.investopedia.com/terms/t/tsxventureexchange.asp#ixzz5HtZHKZDz.
[2] *TSX Venture Exchange*, TSX Inc., https://www.tsx.com/resource/en/1831/mig-report.pdf

Stock Market Research Platforms Analysis

North America

Investing.com:

Investing.com is a major competitor spread across 28 countries. Along with information about securities such as stocks, bonds, futures and options, the platform includes a variety of trading and investment tools that help users make decisions. These include trading calculators, economic calendars and a stock screener, among others. It also includes data on upcoming initial public offerings (IPOs), such as the IPOs expected value and pricing.

As of June 2018, Investing.com's website and app stats are as follows:

	Investing.com (millions of users)
Monthly Unique Visits	14.5
Monthly Page Views	650.0
Daily Mobile Views	1.1
Android App Installs	5.0

Figure 1: Snapshot of Investing.com's User Visits

As of June 2018, Investing.com has over 650 million page views per month. In addition, its Android app has been installed more than 5 million times. Since the app is free to use, the company earns revenue through ads. Users can also choose to pay USD$3.33 a month for ad-free use of the app and website. Investing.com utilizes a hybrid model, making revenue through ads and investing tools. In 2013, approximately 85% of its revenue came from advertising, with the remainder from the various investing tools offered.[3]

Stockhouse.com:

Stockhouse.com claims to be one of North America's largest small-cap investor communities. It specializes in information related to natural resource and small-cap stocks. Around 71% of its visitors are managers, owners, professionals or executives.[4] Over one million unique visitors access Stockhouse.com every month. These visitors are mainly from North America:

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[3] Michael Carney, *Investing.com goes mobile, proves that paywall-free content can be hugely profitable,* Pando, Sep 2013, https://pando.com/2013/09/25/investing-com-goes-mobile-proves-that-paywall-free-content-can-be-hugely-profitable/.

[4] *High Value Traffic*, Stockhouse, retrieved June 2018, http://www.stockhouse.com/media/marketing/IR%20Resources/INFOGRAPHICS/Reach-Qualified-Investors-High-value-traffic.jpg.

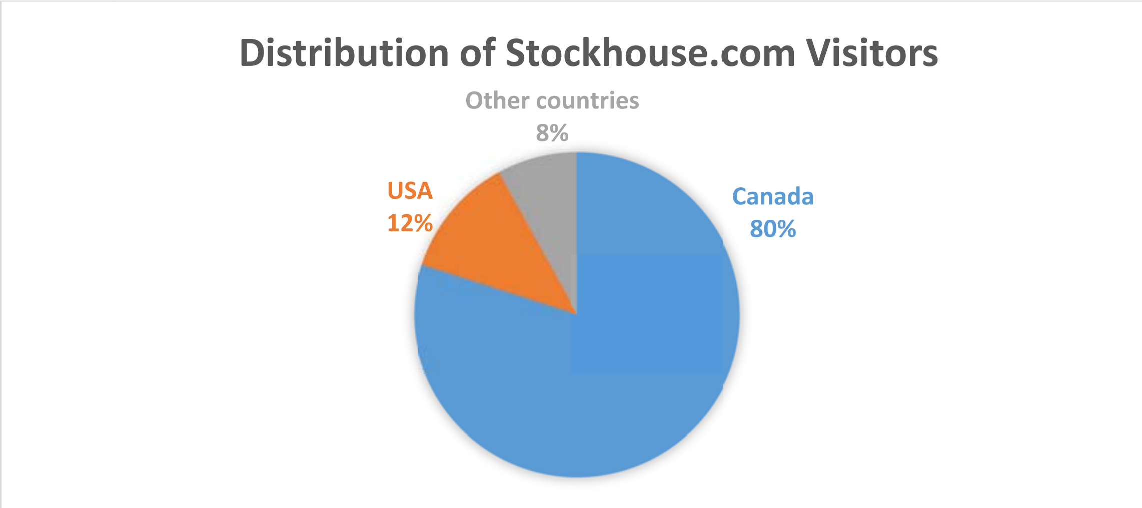

Figure 2: Distribution of Stockhouse.com Visitors by Country[5]

Around 80%, or 800,000 of Stockhouse.com's monthly visitors are from Canada. About 92% of its traffic is from North America, with the rest coming from across the world.

Wallstreet:online:

The Germany-based Wallstreet:online is a large financial community offering news, analysis and information on securities. In May 2018, the website saw over 4.9 million visitors, of whom around 80% were from Germany itself.[6] This is not surprising, considering the website is in German, unlike the other platforms mentioned in this report.

Ceo.ca:

Ceo.ca specializes in micro-cap stocks. A micro-cap stock is listed at a lower price and has a small market capitalization. Earlier, micro-cap stocks would be traded at lower than $1 per share. Currently, the term encompasses stocks trading below $5 per share. Micro-cap stocks are extremely volatile and speculative, which is why they are better suited to investors with a high-risk tolerance. Such investors may accept these risks in the hope of receiving higher returns on average. For this reason, Ceo.ca brands itself as a chat platform for investors.

Comparison of Competitors

The table below compares the availability of a range of features on the four platforms: Investing.com, Stockhouse.com, Wallstreet:online and Ceo.ca.

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[5] *1M Unique Visitors*, Stockhouse, retrieved June 2018, http://www.stockhouse.com/media/marketing/IR%20Resources/INFOGRAPHICS/Reach-Qualified-Investors-1m-uniques.jpg.

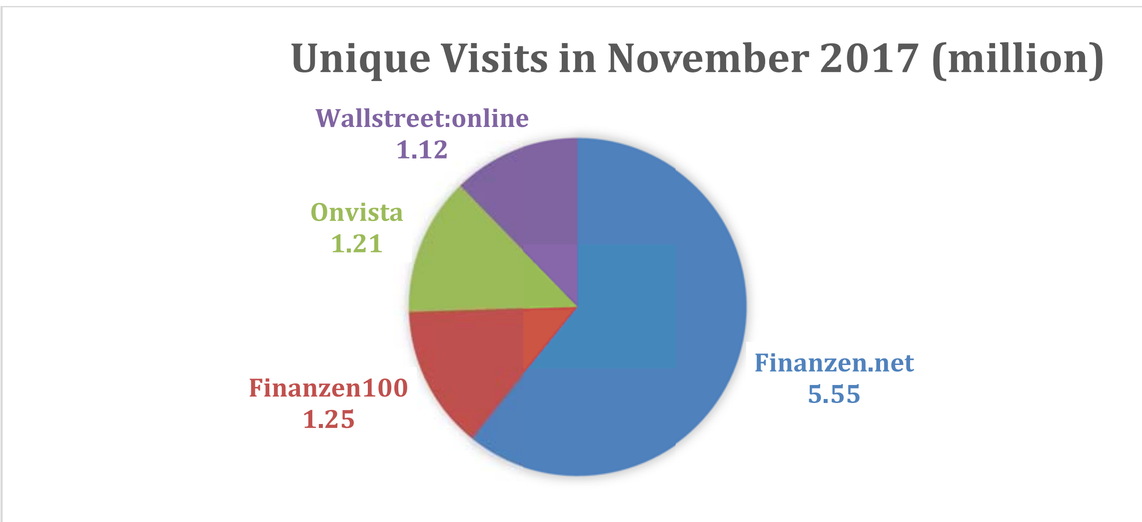
[6] *All Usage Data*, Wallstreet:online, retrieved June 2018, http://ausweisung.ivw-online.de/index.php?i=101&a=p62149.

	Investing.com	Stockhouse.com	Wallstreet:online	Ceo.ca
Portfolio	Yes	Yes	Yes	Watchlist only
Real-time Alerts	Yes	Yes	Yes	Yes
Forums	Yes	Yes	Yes	Yes
Webinars	Yes	Yes	No	No
Android App Installs	5,000,000+	1,000+	100,000+	1,000+
Average App Rating	4.6	1.4	4.3	4.6

Germany

The German market is dominated by four stock market portals that have 9 million monthly unique visitors combined. These are Finanzen.net, Finanzen100, Onvista and Wallstreet:online.

Unique visitors to Germany's top four platforms (November 2017)[7]



Germany's largest stock market platform, **Finanzen.net** saw over 5 million unique visitors in November 2017. Finanzen.net is owned by Axel Springer SE, a large publishing house that maintains a host of websites, newspapers and magazines, including the popular Business Insider. Finanzen.net is the clear market leader in Germany among stock market platforms.

Finanzen100 follows with 1.25 million unique visitors. It is also owned by a large media group, Hubert Burda Media. The group owns some popular publications, such as the German edition of The Huffington Post.

[7] Marius Fuhrberg, *Wallstreet:online*, Warburg Research, March 2018, https://www.wallstreet-online.ag/media/ir/researches/wallstreetonline_Full_Note_20180312_en.pdf.

Onvista was originally established as a portal for analyzing warrants or securitized options. The portal has since developed into a major resource for investors seeking information on capital markets. In November 2017, Onvista received 1.21 million unique visitors.

Fourth on this list, **Wallstreet:online** received roughly 4.46M total visits for the month of August 2018.[8] On an average day, it sees around 10,000 user posts on its forums and sub-forums. Its recent merger with boersennews.de has enabled Wallstreet:online to prop up its mobile offerings.

Comparison

The table below compares the availability of a range of features on the four aforementioned platforms.

	Finanzen.net	Finanzen100	Onvista.de	Wallstreet:online
Portfolio	Yes	Yes	Yes	Yes
Real-time Alerts	Yes	Yes	Yes	Yes
Forums	Yes	No	Yes	Yes
Webinars	Yes	Yes	Yes	No
Android App Installs	500,000+	500,000+	100,000+	100,000+
Average App Rating	4.3	4.5	3.2	4.3

Real-time alerts and portfolios are a common feature across these platforms. In addition, all four platforms have well designed and well rated apps. Onvista.de has an average android app rating of 3.2, while the rest are rated 4.3 and above.

With the exception of Wallstreet:online, all four platforms offer webinars on a variety of topics ranging from fundamentals to advanced analyses. Community is a major part of most of these platforms. With the exception of Finanzen100, users on all these portals can contribute to discussions and gain insight from fellow investors.

Comparison with The App

Real-time alerts and discussion forums were the two features that were observed across all four competitor platforms. In addition, all four platforms have released mobile apps on Android and iOS. Neither of these are featured in The App.

Investing.com remains the most popular app among these four options; this, coupled with its many features such as webinars, newsletters, etc. makes Investing.com a formidable competitor. The App could add this feature for paid subscribers with ad-free experience, if this feature is considered a selling feature.

Community is a major part of each of these platforms. Investing.com's forums allow investors and interested parties to offer their views and gain more insight into a specific company. Therefore, there

[8] SimilarWeb Ltd, August 2018, https://www.similarweb.com/website/wallstreet-online.de#pro

are different forums catering to different companies. Stockhouse, on the other hand, hosts a more generalized forum divided into boards, blogs and groups. The App has great potential to have forums for its market segments (e.g. lithium, gold, cannabis stocks, etc.). This will help investors and analysts to offer their views and gain more insight into a specific sector and company. This will be added in an updated version of The App.

With the exception of Ceo.ca, all these platforms allow users to track their investments by building a virtual portfolio. In addition, users can use the watchlist feature to track the performance of companies they are interested in. The App could enhance this feature for paid subscribers with ad-free experience, depending on cost.

While all these platforms cater to investors and stock market enthusiasts, they still have different goals and segmented target markets which set them apart. Having a plethora of trading platforms allows users to have more resources at their disposal, and thus be more engaged with the stock market. Segmented target audience is intended to help The App grow the user base.

Millennial and baby boomer investors – The App's target audience

Barbara Knoblach[9], an associate at Money Coaches Canada in Edmonton, works with clients from all walks of life – millennial clients, Gen Xers, and baby boomers. She has observed different trends among these clients. Not surprisingly, millennial clients expect their investments to be accessible via online banking or online brokerage services, and they do not prefer receiving a paper statement in the mail like baby boomers. Millennial clients are also better informed about potential pitfalls in investing as compared to many older clients.

"Millennial clients have a better grasp that they should be paying attention to investment fees, whereas many older clients are just oblivious to what they're paying," Ms. Knoblach says. "Millennials generally have a better understanding of the types of advisors out there and specifically engage my services because they know I won't be collecting commissions on their investments. Finally, because most of them have less money than older clients, they're paying attention to products that have low minimum investment or low recurring investment requirements."

Ms. Knoblach finds most of her millennial clients are looking for education on investing, possibly because they lack experience to make decisions confidently on their own, plus they're wary of being sold products at financial institutions.

"They're looking for unbiased information as to which options are available to them," she says. "Then they want to reach a decision that isn't coupled to the pressure of an immediate sales transaction."

According to Ted Rechtshaffen, president of TriDelta Financial Partners, a financial planning firm in Toronto, his young clients are looking for someone to learn from, as well as transparency on fees or on any motivations to lean more in one direction versus another.

"Millennials want more depth of analysis and proof that what you're advising them is the right thing for them," he says. "They're more questioning because they've grown up in a world more skeptical of business."

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[9] https://www.theglobeandmail.com/investing/globe-advisor/article-the-difference-between-millennial-and-baby-boomer-investors/

He places his millennial clients into two categories: One is self-made, often technology-related, high-net-worth (HNW) individuals while the other is children of clients whose parents want them to become educated about investments, possibly because they've inherited a bit or are working and have some money.

These are the kind of audiences The App aims to target with the help of a well- planned digital marketing strategy. They are in a position to seek out investment opportunities via new and unconventional technology driven approaches that help them start saving and investing. These range from largely free or inexpensive services offered by financial services providers, to podcasts, blog posts, investment email newsletters, and mobile apps.

Marketing Strategy

The following is a list of tools that the Company will use for its marketing efforts:

The primary marketing strategy that the Company aims to capitalize on is The App. The platform already has an active user base that can be used to research new features and enhance the user experience. Also, the existing user base will be a key factor in promoting the paid version of the platform and gather customer reviews.

The Company will also establish strategic partnerships with target customers listed in its business plan both for The App subscription and advertisements.

The Company will participate in exhibitions, marketing and sales seminars related to stock market research to promote the Company and the Zimtu Advantage platform.

Information on the Zimtu Advantage platform will be included on (http://www.dimensionfive.ca) website. The Company will improve the user experience of the website by adding FAQ and more information on the Company and The App and how it can help the target customers.

David Hodge and Chris Parr, who are seasoned entrepreneurs, will spearhead the sales and marketing process for the Company and the Zimtu Advantage platform with the help of their existing industry connections. A full-time marketing manager will help in further growing the business with the help of latest digital marketing tactics.

The App's website will be optimized for online search engines with keywords related to stock market research, market investment research tools, stock market investing news and research, stock market analysis for Canadian and German indexes, stock market tools for beginners, etc. This will improve the searchability of the website. The Company name will also be listed on various paid and unpaid online directories in order to improve the website ranking in online search engine results.

A dedicated marketing budget will be allotted to expand the online presence of the Company.

Pay per Click Ads (PPC) such as Google and Facebook ads will be used for The App to drive traffic to the website and grow the user base.

Lastly, the Company will also hire a public relations firm to get the word out to as many channels as possible.

Remarketing Strategy

Google AdWords remarketing – often known as simply retargeting – is one of the most powerful and cost-effective ways to drive leads to your website with the help of targeting website visitors. With the help of remarketing, The App will show ads only to the website visitors who have interacted with The App. By focusing in on these targeted audience, The App aims to grow its paid subscribers.

The App will use the following Remarketing tactics:

Standard remarketing – This AdWords feature will allow The App to show ads to all past visitors as they browse websites and apps on Google's display network.

Remarketing for mobile apps – If someone used Zimtu Advantage platform's mobile website, Zimtu Advantage platform will target these users when they use other mobile apps or are on other mobile websites.

Remarketing lists for search ads – This AdWords feature is also known as RLSA. With the help of this, The App will target past visitors on the Google's Search Network. The App will customize search ads for these past visitors with promotions for The App paid subscriptions.

Email list remarketing – The App will also take advantage of subscriber's email list. By uploading them to AdWords ad account, Google will serve ads to them if they are signed in to Google Search, Gmail, or YouTube. This will help target the free users to remind them of The App's paid options and advantages.

Facebook pixels: The App will place the Facebook pixel code on its website to track conversions from Facebook ads, optimize ads, build targeted audiences, and show Facebook ads to people who have The App's website.

The Company complies with all privacy and anti-spam legislation.

Social Media Strategy

The Company will also utilize social media to improve the online presence and lead generation. The following tools will be utilized:

Facebook will be used for status updates and latest news about the Company and The App. Some of the updates will be blog posts on micro-cap and small-cap companies, best picks (although generally framed, not specific investment advice), how to invest in cross listed companies on Canadian and German exchanges, etc. with a clear call to action (CTA) on The App sign up page. The page will also be used for client testimonials and reviews.

LinkedIn will be used as a tool to connect with business owners and decision makers in primary target segments.

LinkedIn and Facebook pages will also be used for Pay-per-Click (PPC) advertising for The App in Canada and Germany.

Customer Relationship Management

The Company will use a customer relationship management (CRM) tool to maintain an in-house database of current and potential customers. CRM will be used for:

- Monthly and quarterly subscription, active users, sales reports.
- Yearly subscription, active users, sales forecasting.
- Tools like Constant Contact, Mail Chimp, and Industry mail out will be used to send out festive greetings, new product, stock news, new features, daily stock picks, promotions, company information, and other company announcements.
- Contact information of newsletter subscribers will be updated periodically.

All of the above will be done with strict adherence with Canada's Anti-Spam Legislation (CASL). Furthermore, the Company will by contract get permission from users for all disclosures of private information required pursuant to applicable privacy legislation.

Blogging Strategy

Besides all the other pages on the Company's website, a blog will be an easy place to add news, articles, and other pieces of content about the Company and The App. Blogs have been shown to improve search engine traffic, and bring return visitors back to the website. The Company will use a blogging strategy to plan who they will target in its posts, the content they will write, and how they will turn visitors into platform subscribers. The blog strategy will focus on micro-cap and small-cap companies, best picks, how to invest in cross listed companies on Canadian and German exchanges, how to use The App etc. with a clear call to action (CTA) on The App sign up page. The blogging feature is expected to be available to users in about December 1st 2018 and will cost roughly $5,000 CAD to The App.

1) Personas: Ideal Customers of the Company/ Zimtu Advantage platform:
   i. **The first target segment** will be from selling Zimtu Advantage platform's paid subscription to people wanting to make money from stocks, investing, and trading on Canadian and German stock exchanges.
   ii. **The second target segment** will be from selling Zimtu Advantage platform's paid subscription directly to company CEOs and executives, investor relations people monitoring European Union trading from Canada, financial market researchers, and financial analysts.

2) Keywords: What Are Visitors Searching For?

   The Company will conduct a comprehensive keyword research for its content so that the team can write content around the most popular Google keywords. This content will also help the Company in ranking higher on Google. Keywords will help in driving the target customers to the website via online search engines.

3) Blog Schedule: Who and How Often Will You Post?

   The Company will create a content calendar and the number of blog posts/quarter and its scheduling per week/month. This will also help in making sure that the blog is active and content is unique and diverse.

4) Types of Posts: For Visitors, Everyone and the Company:

For the Visitor:

The Company will post content that visitors will directly benefit from, and come to the blog to read. This will comprise about 50% of the posts.

The posts will be aimed at answering questions that the target customers have about stock market research, market investment research tools, stock market investing news and research, stock market analysis for Canadian and German indexes, etc.

Information about Zimtu Advantage platform, resources, advantages, how to use The App, etc.

For Everyone:

The Company will post content that will interest many more people in the industry, bring in more generic traffic, but give Zimtu Advantage platform due exposure. This will comprise about 30% of the posts.

Interviews with David Hodge, Chris Parr, and other members of management team and business advisors.

Guest posts about stock market research, market investment research tools, advantages of tools, paid and unpaid options, etc.

For the Company:

The Company will post content that the start-up wants its visitors to read about the Company, successes, changes in business, media, press, thought leadership posts. This will comprise about 20% of the posts.

5) Planning: Titles, Topics, Calls to Action, Landing Pages and Downloads

On every blog post, the Company will have clear Calls to Action (CTA), landing pages and downloads.

Call to Action– After each blog post, there will be a CTA, telling the visitor what to do next to either get more information on The App or register/ subscribe.

Landing Page– the CTA button will lead the visitor to a landing page to The App homepage.

Downloads– Visitors will be able to download product videos or PDFs about The App. These will provide them with valuable information about The App.

Metrics: The Company will track the number of new blog followers, unique blog visits, bounce rates, and visitor interactions on a monthly and quarterly basis.

Product

The App

The App's goal is to aggregate financial data for companies cross listed on different exchanges and provide automatically computed insights to the visitors of the portal or mobile app. It is solely a software product.

The current product's architecture is divided into multiple software components: databases, collection component, backend component, frontend component, and mobile application.

Most of the software has been implemented in .Net technologies, especially C# programming language, .Net Core framework, Xamarin. Some of the components utilize other technologies specific to their roles. The services are running on multiple instances of servers in the cloud, they have been designed for scale and deployment in a distributed environment.

The collection component periodically fetches financial information from trusted data providers. The collected data includes, but is not limited to, current and archival stock and currency prices and news. Then, after additional validation, data is ingested into a distributed database and properly indexed for easy retrieval and filtering in the backend component. The collection component is also responsible for aggregating existing data and maintaining the database with financial information.

The product uses multiple database types for storing different pieces of information, ensuring separation of data – especially the financial time series from user generated content. The databases have been optimized for high performance and planned use cases. The financial information databases are NoSQL databases with heavy indexing and ability to perform queries on sorted time series. The databases also support free text search, used in the context of news and companies' metadata retrieval.

The backend component is where the raw data gets processed, aggregated and analyzed by in-house developed algorithms and statistical models. It is also the gateway for API connections and retrieving information by the frontend component and external services. Implemented in-memory caching allows to quickly reply to incoming web requests without putting too much pressure on the system as the number of users increases.

The frontend component is the portal visible to the visitors. It is programmed to be very lightweight in size, which is beneficial for website download times – thus user experience and ranking by search engines, and responsive – adaptive to different screen sizes and orientations. The website is built according to modern design principles to offer users a pleasant experience and easy access to financial information. Parts of the website are accessible to all users, while some content can be viewed only by logged in visitors – including the administrative panel.

The product also features a mobile app for Android systems, which is available through the Google Play store. The mobile app is a web browser environment for the existing website with an additional layer of notifications on top – system administrators can send customized alerts and push notifications to the application users.

Risk Management

The Company's management team has considered possible risks that could arise in this business. With the help of their industry background and experience risks will be managed proactively. Any start-up or established business struggles when the cash runs out and total current liabilities exceed liquid assets. Risk management is all about recognizing and mitigating the ambiguities both in internal and external business environments that surround a company. Here are some of the risks that the Company faces:

Marketing Risks

The Company’s flagship product – The App is already in the market. Currently, it’s a free version, but with the help of sales and marketing strategy, the Company aims to grow its user base, observe its acceptance, performance, and improve its features. The Company aims to avoid market risks by continuous feedback from the research team, surveys of current and potential customers, focus group testing for evaluating market acceptance of The App. These will also help in continuously evolving The App and growing the user base.

Competitive Risks

Every business idea is prone to be copied by bigger and better players in the market. If there is money to be made by filling a market gap, there are plenty of others aiming to capture the marketshare. Apple and Samsung are best examples that business is a sport, and oftentimes competitors play rough. Price wars, more innovative or cheaper product or service are some of the tactics that businesses use. The technology team at the Company will continuously ask themselves and business advisors – what others might do to try to beat the Zimtu Advantage platform, and by doing so, the team will develop suitable features.

The Zimtu Advantage platform competes with stockhouse.com, investing.com, wallstreet:online, boersen news App, ceo.ca. The Company will continuously analyze Zimtu Advantage platform’s uniqueness whether its price, product features, ease of use, or some other things – and will focus on maintaining the Zimtu Advantage platform’s leadership in those categories.

Technology and Operational Risks

The App also faces technology and operational risks because the success of the platform depends on product design and technology behind it. There are some risks such as the platform might not work for paid users as they expected, the backend might have frequent glitches, there may be long delays in quotes, etc. To deal with the above challenges, the Company plans to launch the product features in a well thought out conservative growth plan: Free version (already launched), followed by market research among target users, and launching the missing features with a paid version, and further improving the App's features. This way, the free to freemuim to premium product launch process will be scalable. The technology and operational issues that arise will be dealt with at these phases without compromising the overall growth plan of The App.

When it comes to execution, the experience is the best bet. The Company's management team is experienced in stock market research industry, and careful planning and watchful management by the team will further help in mitigating the technology and operational risks.

Financial Risks

The biggest financial risk to the Company is running out of cash. The second biggest financial risk is not having a Plan B in case investors and lenders say no or delay the financing. The Company has already raised more than $500,000 of funding. This investment will be used towards the enhancement of The App's features and recruitment of team. The other initiatives that the Company plans to take to avoid financial risks are close monitoring of operations costs and currency fluctuations for international paid subscribers of the platform.

People Risks

As entrepreneurs, the management team has established a clear vision and culture of innovation for the Company that the entire team will rally behind. People risks for the management team are low as the team has excellent business background and understand the stock market research industry very well. Apart from them, the Company will also hire marketing and a technical team, for whom there is fierce competition among technology companies. The Company may become dependent on one or more employees who become instrumental to the ongoing success of The App. In addition, salary pressure in the high tech field can make the Company uncompetitive with other more established or better financed companies.

Legal and Regulatory Risks

As the stock market online research tools are not heavily regulated In Canada, legal and regulatory risks for the Company and The App are low. The possible legal or regulatory issues are still substantial: tax complications, disputes from subscription agreements, user and privacy policy, customer complaints, etc. The Company has hired an experienced law firm that has experience in stock market industry. The management team will periodically meet the law firm to keep it informed of the growth plan, so that the firm can hopefully spot potential legal complications before they arise.

USE OF AVAILABLE FUNDS

Available Funds and Principal Purposes

This is a non-offering Prospectus. The Company is not raising any funds in conjunction with this Prospectus, and accordingly there are no distributions of securities or resulting offering proceeds.

As of December 31, 2018 the Company had approximately $404,000 in working capital. These funds are related to proceeds from financings and monthly licensing payments to December 31, 2018 less cash expenditures and other items.

The Company was incorporated January 10, 2018. For the period from incorporation and ended December 31, 2018, the Company had $60,000 in revenues and $210,421 in expenses. Its cash position was acquired from private placement financings and licensing fees. The Company expects to incur deficits until The App begins generating advertising and subscription revenues.

Estimated Funds Available

The estimated funds available to the Company in the next 12 months are as follows:

Source of Estimated Funds Available	Amount
Working capital at December 31, 2018	$404,000
Expected licensing revenue (note 1)	$120,000
App development and marketing revenue (note 2)	$100,000
Total	$624,000

Note 1: The Zimtu License states that Zimtu will pay the Company $10,000 per month to license The App from the Company. A side letter agrees that the License will not be terminated before October 31, 2019.

Note 2: The Company has contracted to receive $100,000 in app development and marketing revenues from Zimtu, pursuant to an agreement with Zimtu dated September 11, 2018, pursuant to which the Company will provide services for a term of approximately one year.

Use of Proceeds

The intended uses of the estimated funds available are as follows:

Principal Purpose	Estimated Cost
Estimated remaining costs of audited financial statements, legal costs and application for CSE Listing	$50,000
App development and marketing: Development phase 1: Re- branding of the App, its website and landing page; improve the overall look of the App as well as search and sort functionality; and create tutorial. Marketing program: email, social media, and newsletter marketing, search engine optimization, tradeshows and blogging. Development phase 2: Create heat map and event calendar and consider IOS version of the App	$100,000
App market data and maintenance	$144,000
General and administrative expenses (see table below for breakdown)	$196,000
Unallocated Funds	$134,000
Total	$624,000

General and Administrative Expenses	Estimated Cost
CEO wages (note 1)	$72,000
Management services (note 2)	$26,400
Office rent (note 2)	$21,120
Professional fees	$40,000
Other support services (note 2)	$10,560
Other miscellaneous general expenses	$18,000
Administrative services (note 2)	$7,920
Total	$196,000

Note 1: Chris Parr is expected to be paid an annual wage of $72,000 paid monthly; as the CEO, President and a director of the Company Chris Parr is an insider of the Company.

Note 2: The Company is expecting to enter into an agreement upon Listing with Zimtu Capital Corp that may be cancelled with one months' notice for management, administrative, rent and other support services at a monthly cost of $5,500. As a holder of more than 10% of the issued shares Zimtu Capital Corp is an insider of the Company.

Business Objectives and Milestones

Based on the Company's current capital, it plans to achieve the following business objectives which it anticipates will bring it into revenues in addition to the licensing fees from Zimtu:

Business Objective	Estimated Time	Estimated Cost
Obtain agreement for management, administrative, rent and other services with Zimtu Capital Corp for $5,500 per month.	monthly for 12 months	$66,000
Obtain a listing of Common Shares on the CSE	2 months	$50,000
Development phase 1: Hire developer for re-branding of the App, its website and landing page; improve the overall look of the App as well as search and sort functionality; and create tutorial.	2 months	$25,000
Marketing program: email, social media, and newsletter marketing, search engine optimization, tradeshows and blogging.	Commence after phase 1 development plan	$60,000
Development phase 2: Create heat map and event calendar and consider IOS version of the App	12 months	$15,000

While the Company intends to spend its current capital as listed above, there may be circumstances where, for sound business reasons, a re-allocation of the funds may be necessary or advisable.

The actual amount that the Company spends in connection with each intended use of funds may vary significantly from the amounts specified above, and will depend on a number of factors including those listed under the heading "*Risk Factors*."

The Company has not yet achieved positive operating cash flow, and there are no assurances that the Company will not continue to experience negative cash flow from operations in the future.

DIVIDENDS OR DISTRIBUTIONS

The Company has not paid dividends since its incorporation. While there are no restrictions in the Company's articles of incorporation, bylaws, or pursuant to any agreement or understanding which could prevent the Company from paying dividends or distributions, the Company has limited cash flow and anticipates using all available cash resources to fund working capital and grow its business.

As such, the Company has no plans to pay dividends in the foreseeable future. Any decisions to pay dividends in cash or otherwise in the future will be made by the Board of Directors on the basis of the Company's earnings, financial requirements and other conditions existing at the time a determination is made.

MANAGEMENT DISCUSSION AND ANALYSIS

The following sets of MD&A should be read in conjunction with the Financial Statements and the disclosure contained in this Prospectus and the related notes thereto attached as Schedules as noted below. This discussion is current as at the date of this Prospectus. The financial information contained in the MD&A was prepared in accordance with IFRS for the periods ended November 30, 2017, May 31, 2018, July 31, 2018 and November 30, 2018. All amounts in the MD&A are expressed in Canadian dollars unless otherwise identified.

The MD&A contains forward-looking statements that involve numerous risks and uncertainties. Actual results of the Company could differ materially from those discussed in such forward-looking statements as a result of these risks and uncertainties, including those set forth in this Prospectus under "*Caution Regarding Forward-Looking Statements*" and under "*Risk Factors*".

The annual and interim MD&A's for the Company are attached as Schedule "B" and Schedule "D" respectively to this Prospectus.

The annual and interim MD&A's for Zimtu are attached as Schedule "F" and Schedule "H" respectively to this Prospectus.

DESCRIPTION OF THE SECURITIES

The following is a summary of the more significant rights, privileges and restrictions attaching to the securities of the Company. This summary is not exhaustive and does not constitute a definitive statement of the rights and liabilities of shareholders of the Company. Full details of the rights attaching to Common Shares are set out in the Company's articles.

Common Shares

The Company's authorized capital consists of an unlimited number of Common Shares, of which 23,078,001 are issued and outstanding as at the date of this Prospectus. Holders of the Common Shares are entitled to vote at all meetings of its shareholders of Common Shares declared by its directors and, subject to the rights of holders of any shares ranking in priority to or on a parity with the Common Shares (of which none currently exist), to participate ratably in any distribution of the Company's property or assets upon the liquidation, winding-up or other.

Preferred Shares

The Company is authorized to issue an unlimited number of Preferred Shares, of which no Preferred Shares are issued. The holders of Preferred Shares are neither entitled to attend any general meeting of the Company nor vote at any such meeting. The holders of Preferred Shares are entitled to receive dividends as and when declared by the Board of Directors in such amounts and in such form as the Board of Directors may determine from time to time.

In the event of liquidation, dissolution or winding-up of the Company, each holder of Preferred Shares will be entitled to be paid, in preference to and in priority over any distribution of assets or payment to holders of Common Shares, an amount per share equal to the amount paid for each Preferred Share held plus all accrued but unpaid dividends.

CONSOLIDATED CAPITALIZATION

The following table summarizes the Company's consolidated capitalization as of the date of this Prospectus:

Designation of Security	Number of Shares Authorized	Number of Shares Issued and Outstanding
Common Shares	Unlimited	23,078,001
Preferred Shares	Unlimited	NIL

OPTIONS TO PURCHASE SECURITIES

Stock Option Plan

The Board of Directors adopted the Stock Option Plan on September 6, 2018. The purpose of the Stock Option Plan is to attract and retain directors, officers, employees and consultants of the Company and to motivate them to advance the interest of the Company by affording them with the opportunity to acquire an equity interest in the Company through the grant of stock options under the Stock Option Plan. The Stock Option Plan provides that the number of Common Shares available for issuance is subject to the restrictions imposed under applicable securities laws or CSE policies.

The Stock Option Plan will be administered by the Board of Directors, which will have full and final authority with respect to the granting of all options thereunder.

Options may be granted under the Stock Option Plan to such directors, officers, employees, or consultants of the Company and its affiliates, if any, as the Board of Directors may from time to time designate. The exercise price of option grants will be determined by the Board of Directors, but after listing on the CSE will not be less than the greater of the closing market prices of the underlying Common Shares on (i) the trading day prior to the date of grant of the stock options and (ii) the date of grant of the stock options. All options granted under the Stock Option Plan will expire not later than the date that is ten years from the date that such options are granted. Options terminate earlier as follows: (i) immediately in the event of dismissal with cause; (ii) one month from date of termination other than for cause, or as set forth in each particular stock option agreement; (iii) three months from the date of disability; or (iv) twelve months from the date of death. Options granted under the Stock Option Plan are not transferable or assignable other than by will or other testamentary instrument or pursuant to the laws of succession.

Options Granted

As of the date hereof, the Company has granted 400,000 options under the Stock Option Plan. The following table provides information with respect to options granted to all past and present executive officers, directors, employees, and consultants of the Company, as well as any other person granted options by the Company as at the date of this Prospectus:

Optionee	Number of Options	Exercise Price	Expiry Date
Duster Capital Corp.(Note 1)	200,000	$0.05	September 6, 2023

Optionee	Number of Options	Exercise Price	Expiry Date
Sheng-Chieh (Jack) Huang Director	200,000	$0.05	September 6, 2023
SUBTOTAL (all 2 directors who are not also executive officers as a group)	**400,000**		
TOTAL	**400,000**		

Note 1: Duster Capital Corp. is a private company wholly owned by Dusan Berka, a director of the Company.

PRIOR SALES

The table below sets out the prior sales of Common Shares from its date of incorporation on January 10, 2018 to the date of this Prospectus:

Date of Issuance	Type of security issued	Number of securities issued	Price per security	Value received	Nature of consideration received
January 10, 2018	Common Shares	1	$0.10	NIL	-
June 15, 2018	Common Shares	3,600,000	$0.02	$72,000	Cash
July 1, 2018	Common Shares	10,000,000	$0.03	$300,000	Zimtu Advantage App
July 6, 2018	Common Shares	7,377,000	$0.05	$368,850	Cash
July 27, 2018	Common Shares	2,101,000	$0.05	$105,050	Cash

ESCROWED SECURITIES AND SECURITIES SUBJECT TO CONTRACTUAL RESTRICTION ON TRANSFER

As of the date of this Prospectus, none of the Company's securities are subject to contractual restrictions on transfer however, CSE policies provide that all securities issued to Related Persons (as defined by in the policies of the CSE) are required to be subject to an escrow agreement pursuant to NP 46-201 prior to listing, and that the CSE may impose escrow arrangements that are in addition to those required by NP 46-201, or consider different proposals such as an "earnout" escrow, on a case-by-case basis.

Upon the listing of its Common Shares on the CSE, an aggregate of 14,300,001 Common Shares and an aggregate of 400,000 stock options will be held in escrow (the "**Escrowed Securities**") as required by CSE Policy 2 – *Qualifications for Listing*.

The Escrowed Securities are subject to the following release schedule as set out in the form of escrow required by CSE pursuant to NP 46-201:

Date of Automatic Timed Release	Common Shares Released
On the Listing Date	1/10 of the Common Shares held
6 months after the Listing Date	1/6 of the remainder of the Common Shares held
12 months after the Listing Date	1/5 of the remainder of the Common Shares held
18 months after the Listing Date	1/4 of the remainder of the Common Shares held

24 months after the Listing Date	1/3 of the remainder of the Common Shares held
30 months after the Listing Date	1/2 of the remainder of the Common Shares held
36 months after the Listing Date	The remainder of the Common Shares held

The escrow agreement that will be entered into provides that the Escrowed Securities are held in escrow pursuant to its terms may not be sold, assigned, hypothecated, or transferred within escrow or otherwise dealt with in any manner except as set out in the escrow agreement. In the event of the bankruptcy of an escrow shareholder, the Escrowed Securities held by such escrow shareholder may be transferred to the trustees in the bankruptcy or such person legally entitled to the escrowed shares which shares will remain in escrow subject to the escrow agreement. In the event of the death of an escrow shareholder, the Escrowed Securities held by the escrow shareholder will be released from escrow as permitted by the escrow agreement.

Designation of Class	Number of securities to be held in escrow or that are subject to a contractual restriction on transfer upon the listing of Company's shares on the CSE	Percentage of Class
Common Shares	14,300,001	62.0%
Stock Options	400,000	100.0%

PRINCIPAL SHAREHOLDERS

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

Name	Ownership	Number of Common Shares	Percentage of Class
Zimtu Capital Corp. (notes 1 and 2)	Registered and beneficial	6,000,000	26.0%
David Hodge (note 3)	Registered and beneficial	2,535,334	11.0%
Chris Parr (note 4)	Registered and beneficial	2,533,334	11.0%
Craig Murata (note 5)	Registered and beneficial	2,553,333	11.0%

Note 1: Fully diluted Common Shares: issued Common Shares 23,078,001 + stock options 400,000 = 23,478,001.

Note 2: On a fully diluted basis Zimtu Capital Corp owns 25.6% of Common Shares.

Note 3: 2,000 of these Common Shares are held by Deborah Hodge, the spouse of David Hodge. Deborah Hodge has control over her investment decisions. On a fully diluted basis David Hodge owns 10.8% of Common Shares.

Note 4: On a fully diluted basis Chris Parr owns 10.8% of Common Shares.

Note 5: 20,000 of these Common Shares are held by Elaine Jacqueline Wong, the spouse of Craig Murata. Elaine Jacqueline Wong has control over her investment decisions. On a fully diluted basis Craig Murata owns 10.8% of common shares.

DIRECTORS AND EXECUTIVE OFFICERS

Name, Occupation and Security Holdings

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

Name, Current Position, Province and Country of Residence	Position Held Since	Number of Common Shares Beneficially Owned or Controlled	Percentage of Common Shares Beneficially Owned or Controlled(Note 1)
Chris Parr BC, Canada President, CEO and Director	January 11, 2018	2,533,334	11.0%
Craig Murata BC, Canada CFO and Director	January 11, 2018 and February 20, 2018	2,553,333(Note 2)	11.0%
Scott Rose BC, Canada Vice President of Investor Relations	April 23, 2018	100,000	0.4%
Nicholas Rodway BC, Canada Vice President of Corporate Development	April 23, 2018	100,000	0.4%
Jared Rushton BC, Canada Secretary and Vice President of Shareholder Services	April 23, 2018	100,000	0.4%
David Hodge BC, Canada Director	January 11, 2018	2,535,334(Note 3)	11.0%
Sheng-Chieh (Jack) Huang BC, Canada Director	September 6, 2018	200,000	0.8%
Dusan Berka BC, Canada Director	September 6, 2018	250,000(Note 4)	1%

Note 1: Based on 23,078,001 Common Shares issued and outstanding as of the date of this Prospectus.

Note 2: 20,000 of these Common Shares are held by Elaine Jacqueline Wong, the spouse of Craig Murata. Elaine Jaqcueline Wong has control over her investment decisions.

Note 3: 2,000 of these Common Shares are held by Deborah Hodge, the spouse of David Hodge. Deborah Hodge has control over her investment decisions.

Note 4: 150,000 of these Common Shares are held by Duster Capital Corp., a private company wholly owned by Dusan Berka and 50,000 of these Common Shares are held by Teresa Berka, the spouse of Dusan Berka. Teresa Berka has control over her investment decisions.

Directors and Officers of the Company

Below is a brief description of each director and member of management of the Company, including their names, ages, positions, and responsibilities with the Company, relevant educational background, principal occupations or employment during the five years preceding the date of this Prospectus and experience in the Company's industry. As of the date of this Prospectus, none of the directors or officers have signed non-compete or nondisclosure agreements with the Company – see "*Conflicts of Interest*" below.

The directors and officers of the Company intend to dedicate the following percentages of their time to the affairs of the Company: Chris Parr (100%); Craig Murata (30%); Scott Rose (10%); Nicholas Rodway (10%); Jared Rushton (10%); David Hodge (10%); Sheng-Chieh (Jack) Huang (10%); and Dusan Berka (10%).

Chris Parr (age 30) – President, CEO and Director

Mr. Parr is an experienced venture capitalist with a focus on early stage companies where he has helped develop several of these companies into valuations exceeding $100 Million. He has over 10 years' experience in financing, business development and investing in this sector. Mr. Parr's passion is in working with entrepreneurs and identifying technology that has significant growth potential.

Mr. Parr most recently served Zimtu, an investment issuer listed on the TSX-V, in the capacity of Strategic Development Manager. In this role he focused on identifying and working with undervalued technology companies in an effort to unlock their potential. In addition, Mr. Parr managed the marketing, development and promotion of The App. Mr. Parr held this role at Zimtu from May 2016 until July 31, 2018.

Prior to Zimtu, Mr. Parr's role was a licensed investment advisor where he advised on futures and options advising and trading at Global Securities Corp. from March 2014 to April 2016. From January 2012 to March 2014, Mr. Parr served NTS Apollo Software Ltd. where he focused on business development.

In his capacity as President, CEO, and a director, Mr. Parr will manage the overall operations of the Company, oversee policy and corporate governance with respect to corporate communications and risk management, provide general oversight for actions of the Company's employees, officers and directors, act as regulatory compliance liaison for the Company, and chair meetings of the Company's shareholders, and is a member of the Audit Committee.

Craig Murata (Age 48) – CFO and Director

Mr. Murata is a Chartered Professional Accountant, who also holds a Bachelor of Commerce degree (with distinction) from Thompson Rivers University in Kamloops, British Columbia. He has more than 6 years' experience in finance and accounting and over 15 years' experience in business management.

Mr. Murata is the principal at Murata Tax & Accounting CPA Ltd., a sole practitioner accounting practice in Burnaby, BC. Prior to his current role, he worked as a senior accountant at Cinnamon, Jang Willoughby, Chartered Professional Accountants, from November 2015 to May 2017, the YMCA of Greater Vancouver from September 2014 to November 2015 and Martin & Henry, Chartered

Professional Accountants, from October 2011 to September 2014. In his roles as senior accountant, Mr. Murata primarily focused on accounting and tax for small businesses and a not-for-profit organization.

In his capacity as CFO and director, Mr. Murata will be responsible for managing the Company's finances, including financial planning, management of financial risks, record-keeping, and financial reporting. He will also coordinate the Company's ongoing communications with professionals (including auditors, lawyers, and tax authorities) on corporate compliance matters.

Scott Rose (age 60) – Vice President of Investor Relations

Mr. Rose has over 35 years' experience in finance and investment where he has played important roles in corporate financings for various publicly-traded companies throughout his career. He has successfully completed the Canadian Securities Course from the Canadian Securities Institute. Mr. Rose began his career in finance with the Bank of Nova Scotia and then became a stockbroker and subsequently progressed to a senior executive position and partner/owner of an international brokerage house.

Currently, Mr. Rose serves Zimtu as a corporate communication specialist, where he focuses on presenting Zimtu's investment message to its shareholders and the general investment community. Mr. Rose has held his role at Zimtu since June 2016. Prior to his current role he has worked in corporate communications roles at: Khot Infrastructure Holdings Inc., now called Blockchain Holdings Ltd., a blockchain company listed on the CSE (April 2015 – April 2016), Canada Rare Earth Corporation, a junior mining company listed on the TSX-V (April 2015 – January 2016) and Vanoil Energy Inc., a junior oil and gas company listed on the TSX-V (November 2009 to December 2014).

In his role as vice president of investor relations Mr. Rose will be responsible for coordinating trade show events and managing outgoing investor relationship calls to keep the shareholder base informed of the Company's activities.

Nicholas Rodway (age 27) – Vice President of Corporate Development

Mr. Rodway holds a Bachelor of Science degree from Memorial University of Newfoundland and is a member of the Association of Engineers and Geoscientists of British Columbia. He has worked intensively in publicly-traded companies for the past 5 years where he has played strategic roles in financings, investor communications, property acquisitions, and project management.

Mr. Rodway currently serves as a director of Saville Resources Inc., a junior mining company listed on the TSX-V and Frankfurt Exchange and Kings Bay Resources Corp., a junior mining company listed on the TSX-V. He has held his current role as the in-house geologist at Zimtu since January 2015. Prior to this role he was the geologist at Baffinland Iron Mines Corporation, a non-reporting issuer, from June 2011 to September 2014.

As vice president of corporate development Mr. Rodway will coordinate new opportunities for the Company. He will engage partners for advertising opportunities and to expand the reach of The App.

Jared Rushton (age 33) – Secretary and Vice President of Shareholder Services

Mr. Rushton is an experienced shareholder services and corporate development professional serving the public markets. In his current corporate development role at King's Bay Resources Corp., a junior mining company listed on the TSX-V, he focuses on corporate financings, compliance and investor relations; he has held this role since August 2017.

Previously, Mr. Rushton was employed from May 2017 to August 2017 in shareholder services where he served the investors of Zimtu. In this role he assisted in corporate financings, and updated investors on the company's activities and investment opportunities. Mr. Rushton also previously served 1-800-GOT-JUNK from February 2007 to June 2015 where he worked as a data scientist focusing on revenue analysis and implementing corporate strategies to identify opportunities for the company's expansion. Mr. Rushton is also currently employed in guest services at Bayside Lounge.

Mr. Rushton will manage the incoming investor relations phone calls and outgoing company information material including but not limited to: website, social media, and printed material.

David Hodge (age 65) – Director

Mr. Hodge, has an extensive background in business that includes over 25 years' experience in the management and financing of publicly-traded companies. His strengths lie in leadership and imaginative direction. Mr. Hodge's success has been founded on a belief in team building, consultation and strong leadership, as well as a willingness to incorporate expert advice into a viable working enterprise.

Mr. Hodge is currently the President and a director of Zimtu and the CEO and a director of Commerce Resources Corp., a junior mining company listed on the TSX-V, roles he has held since July 2008 and September 2014 respectively.

As a director of the Company, Mr. Hodge will provide guidance in the operations of the Company when required, chair meetings of the Board of Directors, and facilitate corporate actions.

Dusan Berka (age 73) – Director

Mr. Berka has extensive experience in the corporate governance, financing, marketing, and administration of public companies in addition to corporate communication, public relations and contract negotiations. Mr. Berka has served as a director and officer of various public companies traded on the TSX, TSX-V, CSE and NASDAQ System, USA. Mr. Berka is a graduate engineer with a M.Sc. (Dipl. Ing.) degree from Slovak Technical University, Bratislava, Slovakia (1968) and has been a member of the Association of Professional Engineers and Geoscientists of BC since 1977.

Having worked in Europe and North America, Mr. Berka has over 40 years of international business experience. Earlier in his career, as graduate electrical engineer, he worked in senior management positions with major Canadian Utility Companies – Saskatchewan Power Corporation and BC Hydro. At BC Hydro, Mr. Berka was instrumental in assisting with a launch, marketing, promoting and fostering nationally and internationally, unique BC Hydro's developed demand side management and energy efficiency programs, under the Power Smart brand.

Currently Mr. Berka is the President, CEO and a director at Megastar Development Corp., a junior mining company listed on the TSX-V and the Frankfurt Exchange and the CFO and a director at 92 Resources Corp., a junior mining company listed on the TSX-V. He has held these roles since December 2003 and March 2003 respectively.

Mr. Berka will help oversee policy and corporate governance with respect to corporate communications and act as a member of the Audit Committee.

Sheng-Chieh (Jack) Huang, CPA (Age 32) – Director

Mr. Huang is a designated Chartered Professional Accountant (CPA) with experience in assurance, tax, financial planning, and pharmaceutical science. In addition to his accounting designation he expects to complete the CPA in-depth tax program in the fall of 2018 and holds a Master degree in organic chemistry from the University of Washington.

He is currently the principal at Jack Huang CPA which offers services in financial and tax planning with focus on corporate reorganization and estate planning. Prior to his current role, Mr. Huang was employed as a tax manager at Martin & Henry, Chartered Professional Accountants, from September 2012 to February 2018.

Mr. Huang will assist in overseeing corporate policy and governance with respect to financial management, risk management and act as a member of the Audit Committee.

Term of Office of Directors

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

Aggregate Ownership of Common Shares

As at the date of this Prospectus, the directors and officers of the Company as a group beneficially own, directly or indirectly, an aggregate of 8,300,001 Common Shares, representing 36.0% of the issued and outstanding Common Shares.

Conflicts of Interest

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

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

Cease Trade Orders and Bankruptcies

To the Company's knowledge, no director or executive officer of the Company is, as at the date of this Prospectus, or was within 10 years before the date hereof, a director, CEO or CFO of any person or company, including the Company, that:

i. was subject to (a) a cease trade order; (b) an order similar to a cease trade order; or (c) 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 (an "**order**") that was issued while the director or executive officer was acting in the capacity of a director, the CEO or the CFO thereof; or
ii. was subject to an order that was issued after the director or executive officer ceased to be a director, the CEO or the CFO thereof and which resulted from an event that occurred while that person was acting in such capacity.

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

i. is, as at the date of this Prospectus, or has been within the 10 years before the date hereof, a director or executive officer of any person or company, including the Company, that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or
ii. has, within the 10 years before the date of this Prospectus, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the director, executive officer or shareholder.

Scott Rose, vice president of investor relations, entered into an assignment into bankruptcy October 18, 2010 and received a discharge from bankruptcy on April 23, 2018.

Penalties or Sanctions

To the Company's knowledge, no director or executive officer of the Company or a shareholder holding a sufficient number of securities of the Company to affect materially the control of the Company, has been subject to:

i. any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or
ii. any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable investor in making an investment decision.

EXECUTIVE COMPENSATION

Compensation Discussion and Analysis

In assessing the compensation of its executive officers, the Company does not have in place any formal objectives, criteria or analysis; compensation payable is currently determined by the Board of Directors. The Company's executive compensation program is based on comparisons of similar type and size companies. Both individual and corporate performances are also taken into account.

As of the date of this Prospectus, the Company's directors have not established any benchmark or performance goals to be achieved or met by the Named Executive Officers, however, such Named Executive Officers are expected to carry out their duties in an effective and efficient manner so as to advance the business objectives of the Company.

Payments may be made from time to time to individuals or companies they control for the provision of consulting services. Such consulting services are paid for by the Company at competitive industry rates for work of a similar nature by reputable arm's length services providers.

Currently none of the Named Executive Officers has entered into a consulting or employment agreement with the Company. The Board of Directors believes that at the current stage of operations, a monthly fixed sum to such persons is not warranted. Instead, the Board of Directors may pay periodic payments to such persons as and when circumstances warrant depending upon the time and efforts required. At this stage, the Board of Directors has not made any decision in terms of when any formalized agreement will be entered into with the Named Executive Officers and what level of compensation will be payable thereunder.

On September 6, 2018, the Company adopted a Stock Option Plan (the "Plan") and issued 200,000 share purchase options to each of Jack Huang and Duster Capital Corp., a company beneficially owned by Dusan Berka. The options are exercisable for a period of 5 years at a price of $0.05 per share.

The purpose of the Plan is to attract and retain Directors, Officers, Employees and Consultants and to motivate them to advance the interests of the Company by affording them with the opportunity to acquire an equity interest in the Company through Options granted under the Plan.

The number of shares reserved for issuance under the Plan, together with all of the Company's other previously established or proposed stock options, stock option plans, employee stock purchase plans or any other compensation or incentive mechanisms involving the issuance or potential issuance of shares, is subject to the restrictions imposed under applicable securities laws and stock exchange policies.

The compensation paid to each NEO and director by the Company since incorporation is as set out in the following table:

Name and principal position	Year Ended	Salary ($)	Share based awards ($)	Option based awards ($)	Non-equity incentive plan compensation		All other compensation ($)	Total compensation ($)
					Annual incentive plans	Long-term incentive plans		
Chris Parr CEO, President and Director	May 31, 2018	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Craig Murata CFO and Director	May 31, 2018	Nil	Nil	Nil	Nil	Nil	$4,000(Note1)	$4,000
Scott Rose Vice President Investor Relations	May 31, 2018	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Nicholas Rodway Vice President Corporate Development	May 31, 2018	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Jared Rushton Secretary and Vice President Shareholder Services	May 31, 2018	Nil	Nil	Nil	Nil	Nil	Nil	Nil
David Hodge Director	May 31, 2018	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Dusan Berka(Note 2) Director	May 31, 2018	NA	N/A	N/A	N/A	N/A	N/A	N/A
Sheng-Chieh (Jack) Huang[(2)] Director	May 31, 2018	NA	N/A	N/A	N/A	N/A	N/A	N/A

Note 1: Consultant fees paid to corporation controlled by the CFO.
Note 2: Messrs. Berka and Huang were appointed directors of the Company on September 6, 2018.

Incentive Plan Awards

As at the year ended May 31, 2018, the Company had not granted any share based and option based awards to its NEO's.

Pension Plan Benefits

The Company does not currently provide any pension plan benefits to its NEO's, directors or employees.

Termination and Change of Control Benefits

The Company does not have written employment agreements with the NEO's, nor any plans or arrangements in place with any NEO that provide for payment following or in connection with any termination, resignation, retirement, a change of control of the Company or a change in a NEO's responsibilities.

DIRECTOR COMPENSATION

Compensation Discussion and Analysis

Other than compensation paid to the NEO's, no compensation was paid to the Company's directors in their capacity as directors of the Company during the Company's most recently completed financial year. Two of the directors of the Company are also NEO's of the Company, therefore, their respective compensation can be found in the table under the "*Executive Compensation*" section above.

Incentive Plan Awards

As at the year ended May 31, 2018, the Company had not granted any share based and option based awards to its directors. Subsequent to the year ended May 31, 2018, the Company granted the following share based and option based awards:

	Option Based Awards				Share Based Awards	
Name	**Number of Securities underlying unexercised options (#)**	**Option exercise price ($)**	**Option Expiration Date**	**Value of unexercised in-the-money Options ($)**	**Number of Shares or Units of Shares that have not Vested (#)**	**Market or Payout Value of Share-Based Awards that have not Vested ($)**
Duster Capital Corp. (Note 1)	200,000	$0.05	September 6, 2023	nil	nil	nil
Sheng-Chieh (Jack) Huang)	200,000	$0.05	September 6, 2023	nil	nil	nil

Note 1: Duster Capital Corp. is a private company wholly owned by Dusan Berka, a director of the Company.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

Aggregate Indebtedness

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

AUDIT COMMITTEE AND CORPORATE GOVERNANCE

Audit Committee

The primary purpose of the Audit Committee is to assist the Board of Directors in discharging its oversight and evaluation responsibilities. In particular, the Audit Committee oversees the financial reporting process to ensure the balance, transparency and integrity of our published financial information. The Audit Committee also reviews and reports to the Board of Directors on the quality and integrity of the Financial Statements and other financial information; compliance with legal and regulatory requirements related to financial reporting; the effectiveness of the systems of control (including risk management) established by management to safeguard the assets (real and intangible) of the Company and its subsidiaries; the proper maintenance of accounting and other records; annual and quarterly interim financial information; the independent audit process, including recommending the appointment and compensation of the external auditor, and assessing the qualifications, performance and independence of the external auditor; the performance and objectivity of our internal audit function; all non-audit services; the development and maintenance of procedures for the receipt, retention and treatment of complaints received by us regarding accounting, internal accounting controls or auditing matters and the confidential anonymous submission by employees of the Company and its subsidiaries of concerns regarding questionable accounting or auditing matters; the review of environment, insurance and other liability exposure issues relevant to the affairs of the Company; and any additional matters delegated to the committee by the Board of Directors.

The Audit Committee has the right, for the purposes of performing its duties, to maintain direct communication with the Company's external auditors and Board of Directors, to inspect all books and records of the Company and its affiliates, to seek any information it requires from any employee of the Company and its affiliates and to retain outside counsel or other experts.

The Audit Committee is required to meet at least once per quarter and is comprised of not less than three directors, a majority of whom are independent (as defined in NI 52-110) and all "financially literate" within the meaning of applicable Canadian securities laws. Currently, Chris Parr (Chair), Dusan Berka, and Sheng-Chieh (Jack) Huang are the members of the Audit Committee. The Company is relying on an exemption provided in section 6.1 of NI 52-110 from the requirements of Part 3 (Composition of the Audit Committee) and Part 5 (Reporting Obligations).

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.

Two of the members of the Audit Committee meet the definition of "independence" provided in 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 the Financial Statements. All of the members of the Audit Committee are financially literate.

For details regarding the education, experience and financial literacy of the members of the Audit Committee, see "*Directors and Executive Officers – Directors and Officers of the Company*", above.

Pre-approval Policies and Procedures for Audit Services

It is intended that the Audit Committee will establish a practice of approving audit and non-audit services provided by the external auditor. The Audit Committee intends to delegate to its Chair the authority, to be exercised between regularly scheduled meetings of the Audit Committee, to preapprove audit and non-audit services provided by the independent auditor. All such pre-approvals would be reported by the Chair at the meeting of the Audit Committee next following the pre-approval.

External Auditor Service Fees

The audit fees incurred to its external auditors, DeVisser Gray Chartered Professional Accountants by the Company from its incorporation on January 10, 2018 to November 30, 2018 total $12,150. The fees by category are as follows: Audit fees: $12,150, audit related fees nil, Tax fees nil, and all other fees nil.

Audit Committee Charter

The Board of Directors has adopted an Audit Committee charter that sets out the roles and responsibilities of the Audit Committee. A copy of the charter is attached hereto as Schedule "I".

Corporate Governance

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

The Company intends to propose for adoption by the Board of Directors certain practices and procedures to ensure that effective corporate governance practices are followed and to ensure that the Board of Directors functions independently of management. The following sets forth the Company's disclosure of its proposed corporate governance practices as they relate to the corporate governance guidelines set forth in National Policy 58-201.

The Board of Directors is committed to sound corporate governance practices, which are both in the interest of its shareholders and contribute to effective and efficient decision making. The Board of Directors will monitor such practices on an ongoing basis and when necessary implement such additional practices as it deems appropriate.

Board of Directors

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.

Currently, the Board of Directors is comprised of five directors, namely Chris Parr, David Hodge, Craig Murata, Dusan Berka and Sheng-Chieh (Jack) Huang, of which Dusan Berka and Sheng-Chieh (Jack) Huang are considered independent for the purposes of NP 58-201. The Board of Directors may meet independently of management as needed. The independent directors would exercise their responsibilities for independent oversight of management and meet independently of management whenever deemed necessary.

Directorships

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

Name of Director	Other Reporting Issuer	Name of Exchange or Market
David Hodge	Zimtu Capital Corp. Commerce Resources Corp.	TSX-V TSX-V
Dusan Berka	Megastar Development Corp. Aguila American Gold Ltd. Eloro Resources Ltd. 92 Resources Corp. King's Bay Gold Corp. Pivit Exploration Inc.	TSX-V TSX-V TSX-V TSX-V TSX-V CSE

Position Descriptions

The Company does not currently have written position descriptions for the chairman of the Board of Directors, or for the chair of each of the committees. The Company intends to propose to the Board of Directors the adoption of written position descriptions for the chairman of the Board of Directors and the chair of each committee.

Orientation and Continuing Education

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

Ethical Business Conduct

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

The Board of Directors is also required to comply with the conflict of interest provisions of the *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*".

Nomination of Directors

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

Compensation

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

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

Other Board Committees

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

Assessments

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

RISK FACTORS

An investment in the Common Shares, in the event that the Common Shares are offered for sale at some time in the future, should be considered highly speculative due to the nature of the Company's business and the present stage of development. An investment in the Common Shares should only be made by knowledgeable and sophisticated investors who are willing to risk and can afford the loss of their entire investment. Potential investors should consult with their professional advisors to assess an investment in the Company. In evaluating the Company and its business, investors should carefully consider, in addition to other information contained in this Prospectus, the risk factors below. These risk factors are not a definitive list of all risk factors associated with an investment in the Company or in connection with its operations and other risks and uncertainties affecting the Company's business could potentially arise or become material in the future.

The Company Is an Early Stage Technology Business

The Company's strategy is to focus on building and growing its App and market segment. The Company has a software business that is at an early stage of development. The Company has invested and continues to invest a significant portion of its resources into this segment and will need to raise additional financing to pursue its business strategy. The products being developed are not proprietary and there is no proven market for such products as envisioned by the Company. As with other comparable early stage technology businesses, the Company faces the risks of product and technology failure, unforeseen development delays, weak market acceptance and competition from new entrants. Realization of any of these risks could have a significant negative impact on the Company's anticipated future cash flows and its growth strategy.

Limited operating history and no assurance of profitability

The Company is a start-up business with a limited operating history and no established brand recognition. The Company will be subject to all the business risks and uncertainties associated with any new business enterprise, including the risks that it will not establish a market for its services, achieve its growth objectives or become profitable. The Company anticipates that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be demand for the Company's services or that the Company will become profitable.

Liquidity concerns and future financing requirements

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

Need for funds

In the short term, the continued operation of the Company will be dependent upon continued revenue generation under the Zimtu License and upon its ability to procure additional financing. The Company must obtain such financing through equity financing and there can be no assurance that the Company can raise the required capital it needs to build and expand the Company's business. Without this additional financing, the Company may be unable to advance the Company's business model, and the Company will likely fail. There can be no certainty that the Company can obtain these funds, in which case any investment in the Company may be lost. The raising of equity funding will also result in dilution of the equity position held by the Company's shareholders.

Uncertainty of use of proceeds

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

Operational risks

The Company will be affected by several operational risks against which it may not be adequately insured or for which insurance is not available, including: catastrophic accidents; fires; changes in the regulatory environment; impact of non-compliance with laws and regulations; labor disputes; natural phenomena such as inclement weather conditions, floods, earthquakes and ground movements. There is no assurance that the foregoing risks and hazards will not result in damage to, or destruction of, the Company's premises, personal injury or death, environmental damage, resulting in adverse impacts on the Company's operations, costs, monetary losses, potential legal liability and future cash flows, earnings and financial condition. Also, the Company may be subject to or affected by liability or sustain loss for certain risks and hazards against which it cannot insure or which it may elect not to insure because of the cost. This lack of insurance coverage could have an adverse impact on the Company's future cash flows, earnings, results of operations and financial condition.

Technology risk

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

Competition

The financial technology industry is highly competitive and the Company competes with a substantial number of companies that have greater financial, technical and marketing resources. As such, the Company is exposed to competition which could lead to loss of contracts or reduced margins and could have an adverse effect on the Company's business.

The Company's competitors may offer better value to the Company's customers or substantially increase the resources devoted to the development and marketing of products and services that compete with those of the Company. There can be no assurance that the Company will be able to compete successfully against current or future competitors or that competitive pressures faced by the Company in the markets in which it operates will not have a material adverse effect on the Company's business. If the Company's competitors are successful in offering better pricing, service or products than the Company, this could render the Company's product and services offerings less desirable to merchant customers, resulting in the loss of merchant customers or a reduction in the price it could earn for its offerings.

Trends

The Company's success depends on the continuation of stock trading and the ability of products to add new users, sell licensing and generate revenue. Future revenues will be largely dependent on the Company's ability to generate revenue from third parties advertising within the Company's products. Changes in media trends which affect user adoption and marketing habits may significantly affect the Company's ability to collect revenue in the future. If third party marketers decide that the Company's products are experimental or unproven, or if third party policies limit our ability to deliver or target advertising on mobile devices and desktop, or if adverse legal developments arise relating to advertising, including legislative and regulatory developments and developments in litigation, or if our products are unable to sustain or increase the value of our ads or marketers' ability to analyze and measure the value of our ads, or if trends for advertising on mobile devices or on personal computers changes, our advertising revenue could be adversely affected.

Dependence on personnel

The Company's future success depends substantially on the continued services of its executive officers and its key development personnel. If one or more of its executive officers or key development personnel were unable to or unwilling to continue in their present positions, the Company might not be able to replace them easily or at all. In addition, if any of its executive officers or key employees joins a competitor or forms a competing company, the Company may lose know-how, key professionals and staff members.

Management of growth

The Company may experience a period of significant growth that will place a strain upon its management systems and resources. Its future will depend in part on the ability of its officers and other key employees to implement and improve financial and management controls, reporting systems and procedures on a timely basis and to expand, train motivate and manage the workforce. The Company's current and planned personnel, systems, procedures and controls may be inadequate to support its future operations.

Data security risks

The Company will utilize servers with significant amounts of data stored thereon at the Company's physical office and stored on the cloud, on the internet through third party companies. Should the Company be responsible for the loss of any or all the data stored by it, the liability could materially undermine the financial stability of the Company. Also, much of the data stored at the Company's premises or within the servers will be confidential. Anyone who can circumvent the Company's security measures could misappropriate proprietary information or cause interruptions in its operations.

Volatility of common share price

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

Dividends

The Company has not paid dividends to shareholders in the past and does not anticipate paying dividends in the foreseeable future. The Company expects to retain its earnings to finance growth.

Officer and director conflicts

Because directors and officers of the Company are or may become directors or officers of other reporting companies or have significant shareholdings in other technology companies, the directors and officers of the Company may have a conflict of interest in conducting their duties. There can be no assurance such conflicts of interests will be resolved to the benefit of the Company.

Our future growth depends in large part on the success of our partner relationships

In addition to our sales force, we rely on partners to increase our sales and distribution of our software and services. We are dependent on partner relationships to contribute to our growth and to create leverage in our business model. Our future growth will be increasingly dependent on the success of our partner relationships, and if those partnerships do not provide such benefits, our ability to grow our business will be harmed. If we are unable to scale our partner relationships effectively, or if our partners are unable to serve our customers effectively, we may need to expand our services organization, which could adversely affect our results of operations.

Failure to Develop or Market New Products or Services

Given the highly competitive and rapidly evolving technology environment the Company operates in, where the Company's products and services are subject to rapid technological change and evolving industry standards, it is important for the Company to constantly enhance its existing product offerings, as well as develop new product offerings to meet strategic opportunities as they evolve. The Company's ability to enhance its current products and services and to develop and introduce new innovative products and services to keep pace with technological developments and industry standards and the increasingly sophisticated needs of its clients and their customers will significantly affect its future success.

The Company's future success depends on its ability to design and produce new products and services, deliver enhancements to its existing products and services, accurately predict and anticipate evolving technology and respond to technological advances in its industry, and respond to its customer's shifting needs. While the Company anticipates that its research and development experience will allow it to explore additional business opportunities, there is no guarantee that those business opportunities will be realized. If the Company is unable to respond to technological changes, fails to or is delayed in developing products and services in a timely and cost-effective manner, the Company's products and services may become obsolete, which would negatively impact sales, profitability and the continued viability of the business.

Developing new products and software is expensive, the Company may encounter delays when developing new technology solutions and services, and the investment in product development may involve a long payback cycle. The Company's future plans include significant investment in technology solutions, research and development and related product opportunities. The failure to properly manage the expanding offering of products and services as well as the failure to develop and successfully market new products and services at favourable margins could have an adverse effect on the Company's business.

Incorrect or improper implementation or use of our software could result in customer dissatisfaction

Our platform must integrate with a variety of operating systems, software applications and hardware developed by others. If we or our customers are unable to implement our software successfully, or are unable to do so in a timely manner, or if we are unable to devote the necessary resources to ensure that our solutions interoperate with other software, systems and hardware, customer perceptions of our company may be impaired, our reputation and brand may suffer and customers may choose not to increase their use of our software.

The reliability of our software will be critical to our success

Our reputation and ability to attract, retain and serve our customers are dependent upon the reliable performance of our software and our underlying technical and network infrastructure. We have experienced, and will in the future experience, interruptions, outages and other performance problems. In addition, we rely on third-party service providers to host and deliver certain information, and these third parties may also experience interruptions, outages and other performance problems. Such disruptions may be due to a variety of factors, including infrastructure changes, human or software errors, capacity constraints and inadequate design. A future rapid expansion of our business could increase the risk of such disruptions. In some instances, we may not be able to identify the cause or causes of these performance problems within an acceptable period of time. Any errors, defects or security vulnerabilities discovered in our offerings could result in loss of revenue or delay in revenue recognition, loss of customers and increased service and warranty cost, any of which could adversely affect our business, results of operations and financial condition.

If we are unable to protect our intellectual property rights, our competitive position could be harmed or we could be required to incur significant expenses to enforce our rights

Our ability to protect our intellectual property affects the success of our business. We rely on trade secret, patent, copyright and trademark laws and confidentiality agreements with employees and third parties, all of which offer only limited protection. The steps we have taken to protect our proprietary rights may not be adequate to preclude misappropriation of our proprietary information or infringement of our intellectual property rights, and our ability to police such misappropriation or infringement is uncertain. The intellectual property rights granted to us, if any, may not provide us with proprietary protection or competitive advantages, and, as with any technology, competitors may be able to develop similar or superior technologies to our own now or in the future. In addition, we rely on contractual and license agreements with third parties in connection with their use of our products and technology. There is no guarantee that such parties will abide by the terms of such agreements or that we will be able to adequately enforce our rights.

Claims by others that we or our customers infringe the proprietary technology of such other persons could force us to pay damages or prevent us from using certain technology in our products

Third parties could claim that our products or technology infringe their proprietary rights. Any claim of infringement by a third party, even one without merit, could cause us to incur substantial costs defending against the claim, and could distract our management from our business. Furthermore, a party making such a claim, if successful, could secure a judgment that requires us to pay substantial damages. A judgment could also include an injunction or other court order that could prevent us from offering our products. In addition, we might be required to seek a license for the use of such intellectual property, which may not be available on commercially reasonable terms or at all. Alternatively, we may be required to develop non-infringing technology, which could require significant effort and expense and may ultimately not be successful.

Conflicts of Interest

Certain directors and officers of the Company also serve, or may serve in the future, as directors and/or officers of other companies, and consequently conflicts of interest may arise between their duties as officers and directors of the Company and as officers and directors of such other companies. Any decision made by any of these directors and officers involving the Company will be made in accordance with their duties and obligations to deal fairly and in good faith with a view to the best interests of the Company and its shareholders. In addition, each of the directors is required to declare and refrain from voting on any matter in which these directors may have a conflict of interest in accordance with, and subject to such other procedures and remedies as applicable, under the BCBCA and other applicable laws.

PROMOTERS

Each of the directors and executive officers of the Company and Zimtu Capital Corp. is considered to be a “promoter” of the Company as that term is defined in the *Securities Act* (British Columbia). As of the date of this Prospectus, Zimtu Capital Corp. owns 6,000,000 Common Shares and the following directors and executive officers own the following Common Shares:

Name	Number of Common Shares Owned	Percentage of Common Shares Owned (Note 1)
Chris Parr	2,533,334	11.0%
Craig Murata	2,553,333 (Note 2)	11.0%
Scott Rose	100,000	0.4%
Nicholas Rodway	100,000	0.4%
Jared Rushton	100,000	0.4%
David Hodge	2,535,334 (Note 3)	11.0%
Sheng-Chieh (Jack) Huang	200,000	0.8%
Dusan Berka	250,000 (Note 4)	0.8%

Note 1: Based on 23,078,001 Common Shares issued and outstanding as of the date of this Prospectus.

Note 2: 20,000 of these Common Shares are held by Elaine Jacqueline Wong, the spouse of Craig Murata. Elaine Jaqcueline Wong has control over her investment decisions.

Note 3: 2,000 of these Common Shares are held by Deborah Hodge, the spouse of David Hodge. Deborah Hodge has control over her investment decisions.

Note 4: 150,000 of these Common Shares are held by Duster Capital Corp., a private company wholly owned by Dusan Berka and 50,000 of these Common Shares are held by Teresa Berka, spouse of Dusan Berka. Teresa Berka has control over her investment decisions.

LEGAL PROCEEDINGS AND REGULATORY ACTIONS

Legal Proceedings

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

Regulatory Actions

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

INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

Except as disclosed below and elsewhere in this Prospectus, since the incorporation of the Company on January 10, 2018, no director, executive officer or person that beneficially owns, or controls or directs, directly or indirectly, more than 10% of any class or series of the outstanding voting securities of the Company or any associate or affiliate of the foregoing has, or has had, any material interest, direct or indirect, in any transaction prior to the date of this Prospectus or any proposed transaction that has materially affected, or is reasonably expected to materially affect, the Company or any of its affiliates.

AUDITORS, TRANSFER AGENTS AND REGISTRARS

The auditor of the Company is DeVisser Gray LLP, Chartered Professional Accountants.

DeVisser Gray LLP, Chartered Professional Accountant's office is located at 905 West Pender Street, Vancouver, BC V6C 1L6.

The registrar and transfer agent of the Company's Common Shares is Computershare Investor Services Inc. at its Vancouver office located at 3rd Floor, 510 Burrard Street, Vancouver, BC V6C 3A8.

MATERIAL CONTRACTS

Except for contracts made in the ordinary course of business and those mentioned above, the following are the only material contracts entered into by the Company within two years prior to the date hereof which are currently in effect and considered to be currently material:

1. Purchase Agreement dated July 1, 2018 between Zimtu and the Company. See "*Description of The Business*" for further particulars.

2. License Agreement dated July 1, 2018 between Zimtu and the Company. See "*Description of The Business*" for further particulars.

3. Escrow Agreement dated September 27, 2018, among the Company, Trustco and the principals of the Company. See "*Escrowed Securities and Securities Subject to Contractual Restriction on Transfer*" for further particulars.

4. App Further Development Agreement dated September 11, 2018 Zimtu and the Company. See "*Description of The Business*" for further particulars.

5. Stock Option Agreements dated September 6, 2018, among the Company, Dusan Berka and Sheng-Chieh (Jack) Huang. See "*Options to Purchase Securities*" for further particulars.

6. License Agreement Minimum Terms dated November 1, 2018 between Zimtu and the Company. See "*Description of The Business*" for further particulars.

EXPERTS

No person or corporation who is named as having prepared or certified a report, valuation, statement or opinion described or included in the Prospectus, or whose profession or business gives authority to a report, valuation, statement or opinion described or included in the Prospectus, holds any registered or beneficial interest, direct or indirect, in the Shares or other property of the Company and no such person or corporation, or a director, officer or employee of such person or corporation, is expected to be elected, appointed or employed as a director, officer or employee or as a director, officer or employee of any of the Company's associates or affiliates.

The Company current auditor is DeVisser Gray LLP, Chartered Professional Accountants. DeVisser Gray LLP, Chartered Professional Accountants has informed us that it is independent with respect to the Company within the meaning of the rules of professional conduct of the Institute of Chartered Professional Accountants of British Columbia.

SCHEDULE "A"

CONDENSED AUDITED FINANCIAL STATEMENTS OF DIMENSION FIVE TECHNOLOGIES INC. FOR THE 61 DAY PERIOD FROM JUNE 1, 2018 TO JULY 31, 2018 AND THE 142 DAY PERIOD FROM JANUARY 10, 2018 (DATE OF INCORPORATION) TO MAY 31, 2018

DIMENSION
FIVE
TECHNOLOGIES INC

Financial Statements

July 31, 2018 and May 31, 2018

(Expressed in Canadian Dollars)

DeVISSERGRAY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

401-905 West Pender St
Vancouver BC V6C 1L6
t 604.687.5447
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INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Dimension Five Technologies Inc.

We have audited the accompanying financial statements of Dimension Five Technologies Inc. which comprise the statements of financial position as at July 31, 2018 and May 31, 2018 and the statements of loss and comprehensive loss, changes in equity and cash flows for the periods 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 financial statements in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Dimension Five Technologies Inc. as at July 31, 2018 and May 31, 2018 and its financial performance and its cash flows for the periods then ended in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 1 in the financial statements which indicates that the Company is dependent upon its ability to raise adequate financing and generate profitable operations in the future. These conditions indicate the existence of a material uncertainty that may cast doubt about the Company's ability to continue as a going concern.

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Vancouver, BC
August 30, 2018

Dimension Five Technologies Inc.
Statements of Financial Position
(Expressed in Canadian Dollars)

As at		July 31, 2018		May 31, 2018
Assets				
Current				
Cash	$	**473,027**	$	302,094
GST receivable (Note 4)		**15,546**		468
Prepaid expenses		**701**		2,000
		489,274		304,562
Non–current				
Guaranteed investment certificate (Note 5)		**28,750**		-
Intangible assets (Notes 6 and 9)		**300,000**		-
	$	**818,024**	$	304,562
Liabilities				
Current				
Accounts payable and accrued liabilities (Notes 7 and 9)	$	**18,695**	$	2,600
Equity				
Share capital (Notes 8 and 9)		**838,828**		1
Shares to be issued (Note 8)		-		320,300
Deficit		**(39,499)**		(18,339)
		799,329		301,962
	$	**818,024**	$	304,562

Nature of operations and continuance of operations (Note1)
Commitment (Note 10)

On behalf of the Board:

"Chris Parr", Director

"Craig Murata", Director

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

Dimension Five Technologies Inc.
Statements of Loss and Comprehensive Loss
For the 61 day period from June 1, 2018 to July 31, 2018 and the 142 day period from January 10, 2018 (date of incorporation) to May 31, 2018
(Expressed in Canadian Dollars)

		For the 61 day period ended July 31, 2018		For the 142 day period ended May 31, 2018
Revenue				
License fees (Note 9)	$	**10,000**	$	-
Expenses				
Advertising and promotion		-		936
App maintenance (Note 10)		**9,454**		-
Office and general		**831**		609
Professional services		**20,875**		15,498
Travel and meals		-		1,296
		31,160		18,339
Net loss for the period	$	**21,160**	$	18,339
Loss per share – basic and diluted	$	**(0.00)**	$	(18,339.00)
Weighted average number of common shares outstanding		**11,172,246**		1

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

Dimension Five Technologies Inc.
Statements of Changes in Equity
As at July 31, 2018 and May 31, 2018
(Expressed in Canadian Dollars)

	Share Capital				
	Number of Shares	**Amount**	**Shares to be issued**	**Deficit**	**Total Equity**
Balance, January 10, 2018	-	$ -	$ -	$ -	$ -
Share issued upon incorporation (Note 8)	1	1	-	-	1
Shares to be issued (Note 8)	-	-	364,800	-	364,800
Subscriptions receivable (Note 4)	-	-	(44,500)	-	(44,500)
Net loss for the period	-	-	-	(18,339)	(18,339)
Balance, May 31, 2018	1	1	320,300	(18,339)	301,962
Shares issued for cash (Notes 8 and 9)	13,078,000	545,900	(320,300)	-	225,600
Shares issued as consideration for purchase of intangible assets (Notes 8 and 9)	10,000,000	300,000	-	-	300,000
Finder's fees (Notes 8 and 9)	-	(7,073)	-	-	(7,073)
Net loss for the period	-	-	-	(21,160)	(21,160)
Balance, July 31, 2018	**23,078,001**	**$ 838,828**	**$ -**	**$ (39,499)**	**$ 799,329**

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

Dimension Five Technologies Inc.
Statements of Cash Flows
For the 61 day period from June 1, 2018 to July 31, 2018 and the 142 day period from January 10, 2018 (date of incorporation) to May 31, 2018
(Expressed in Canadian Dollars)

	For the 61 day period ended July 31, 2018	For the 142 day period ended May 31, 2018
Operating Activities		
Net loss for the period	$ (21,160)	$ (18,339)
Changes in non-cash working capital:		
GST receivable	(15,078)	(468)
Prepaid expenses	1,299	(2,000)
Accounts payable and accrued liabilities	11,347	2,600
Cash used in operating activities	(23,592)	(18,207)
Investing Activities		
Guaranteed investment certificate	(28,750)	-
Cash used in investing activities	(28,750)	-
Financing Activities		
Proceeds from share issuance	225,600	1
Share issue costs	(2,325)	-
Proceeds from shares to be issued	-	320,300
Cash provided by financing activities	223,275	320,301
Change in cash during the period	170,933	302,094
Cash, beginning of period	302,094	-
Cash, end of period	$ 473,027	$ 302,094
Supplementary Information		
Shares issued as consideration for purchase of intangible assets	$ 300,000	$ -
Share issue costs included in accounts payable and accrued liabilities	$ 4,748	$ -

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

1. NATURE OF OPERATIONS AND CONTINUANCE OF OPERATIONS

Dimension Five Technologies Inc. (the "Company") was incorporated in the Province of British Columbia on January 10, 2018, under the Business Corporations Act of British Columbia. The Company's primary business is the development and monetization of its online and mobile Zimtu Advantage software application ("the App").

The head office and principal address are located at Suite 1450, 789 West Pender Street, Vancouver, BC, Canada V6C 1H2 and the registered and records office of the Company is located at 885 West Georgia Street, Suite 900, Vancouver, BC, Canada V6C 3H1.

These financial statements have been prepared on a going concern basis, assuming that the Company will be able to realize its assets and discharge its liabilities in the normal course of operations. The Company has a deficit of $39,499 since inception and negative operating cash flows. The continuing operations of the Company are dependent upon generating profitable operations and obtaining funding, as required, to meet the Company's operating commitments as they come due. These conditions indicate the existence of material uncertainty which casts significant doubt about the Company's ability to continue as a going concern.

These audited financial statements were authorized for issue by the Audit Committee and Board of Directors on August 30, 2018.

2. BASIS OF PREPARATION

a) Statement of Compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

b) Basis of Measurement

These financial statements have been prepared on a historical costs basis except for financial instruments classified at fair value (see Note 3). In addition, these financial statements have been prepared using the accrual basis of accounting.

3. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting judgments and estimates

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and related disclosure during the reporting period. Judgement is used mainly in determining how a balance or transaction should be recognized in the financial statements. Estimates and assumptions are used mainly in determining the measurement of recognized transactions and balances. Actual results may differ from these estimates. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods if the revision affects both current and future periods.

Significant areas requiring the use of management estimates and assumptions include:

- The determination of the fair value of common shares issued as consideration for the purchase of the App.
- The determination that the Company will continue as a going concern for the next year.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Intangible assets

Intangible assets consist of the App's mobile application front end, back end, website, and platform developed in-house or acquired externally. See Note 6.

Intangible assets acquired separately are initially recognized at cost.

The amount initially recognized for internally-generated intangible assets is the sum of the expenditures incurred from the date that the Company can demonstrate all of the following: i) the technical feasibility of completing the intangible assets so that it will be available for use or sale; ii) its intention to complete the intangible asset and use or sell it; iii) its ability to use or sell the intangible asset; iv) how the intangible asset will generate probable future economic benefits; v) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and vi) its ability to measure reliably the expenditure attributable to the intangible asset during its development. Until these criteria are met, expenditures are expensed as incurred.

Intangible assets are measured at cost less accumulated amortization and accumulated impairment losses if any.

The accounting for an intangible asset is based on its useful life. Intangible assets with a finite useful life are amortized over their estimated useful life. Intangible assets with an indefinite useful life are not amortized. Intangible assets under development which are not ready for use are not amortized. The amortization method, estimated useful life, carrying value and residual value are reviewed each financial year-end or more frequently if required, and are adjusted as appropriate.

The App was assessed as having an indefinite useful life based on management's consideration of the following factors:

- With further development and marketing management expects the App to generate revenues from advertising, marketing small capitalization public companies, licensing fees and, potentially, user subscription fees;
- Comparison of the App to other popular online sites;
- Continuous maintenance and development of the App by incorporating new technologies;
- The stability of, and continued investment in companies in, the App's target niche;
- Expected competitive advantage over other existing and potential larger competitors;
- The level of expenditures expected to be required to generate revenues from the App; and
- The Company owns and controls the App.

Foreign currency transactions

The functional currency is the currency of the primary economic environment in which the entity operates. The functional currency for the Company is the Canadian dollar.

Transactions in currencies other than the Canadian dollar are recorded at exchange rates prevailing on the dates of the transactions. At the end of each reporting period, the monetary assets and liabilities of the Company that are denominated in foreign currencies are translated at the rate of exchange at the statement of financial position date while non-monetary assets and liabilities that are measured at historical costs are translated at historical rates. Revenues and expenses are translated at the exchange rates approximating those in effect on the date of the transactions. Exchange gains and losses arising on translation are included in the statements of loss and comprehensive loss.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

Financial Assets

IFRS 9 *Financial Instruments* ("IFRS 9") requires financial assets to be classified into three measurement categories on initial recognition: those measured at fair value through profit and loss, those measured at fair value through other comprehensive income and those measured at amortized cost. Investments in equity instruments are required to be measured by default at fair value through profit or loss. However, there is an irrevocable option for each equity instrument to present fair value changes in other comprehensive income. Measurement and classification of financial assets is dependent on the entity's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

IFRS 9 provides a three-stage expected credit loss model for calculating impairment for financial assets. Expected credit losses are required to be recognized when financial instruments are initially recognized and the amount of expected credit losses recognized are required to be updated at each reporting date to reflect changes in the credit risk of the financial instruments.

Financial Liabilities

On initial recognition, IFRS 9 requires financial liabilities to be classified as subsequently measured at amortized cost except for when one of the specified exceptions applies. In cases where the fair value option is taken for financial liabilities, the part of a fair value change relating to an entity's own credit risk is recorded in other comprehensive income rather than the statement of loss, unless this creates an accounting mismatch.

The Company recognizes financial assets and liabilities on the statement of financial position when it becomes a party to the contractual provisions of the instrument.

Cash and cash equivalents / Guaranteed investment certificate

Cash and cash equivalents include cash on hand and demand deposits and investments with maturities from the date of acquisition of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant changes in value. Cash is classified as subsequently measured at amortized cost. Cash equivalents are classified as subsequently measured at amortized cost, except for money market investments, which are classified as subsequently measured at fair value through profit or loss. Guaranteed investment certificate is measured at amortized cost.

Trade receivables

Trade receivables relate to amounts received from sales under licensing agreements for use of the App. These receivables are non-interest bearing and are recognized at face amount, except when fair value is materially different, and are subsequently measured at amortized cost. Trade receivables recorded are net of lifetime expected credit losses.

Trade payables

Trade payables are non-interest bearing if paid when due and are recognized at face amount, except when fair value is materially different. Trade payables are subsequently measured at amortized cost.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Expected credit losses

For trade receivables, the Company applies the simplified approach to determining expected credit losses, which requires expected lifetime losses to be recognised upon initial recognition of the receivables.

Revenue recognition

IFRS 15 *Revenue from Contracts with Customers* provides a five-step model for the recognition of revenue when control of goods is transferred to, or a service is performed for, the customer. The five steps are to identify the contract(s) with the customer, identify the performance obligations in the contract, determine the transaction price, allocate the transaction price to each performance obligation and recognize revenue as each performance obligation is satisfied.

The Company's revenue consists of licensing fees earned from the use of its App. The licensee obtains control over the use of the App when access to the App is granted. License fees are payable monthly in advance on the first day of each month and revenue is recognized at month end.

Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects. Common shares issued for consideration other than cash, are valued based on their market value at the date the common shares are issued.

Income taxes

Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

Deferred tax is recorded using the statement of financial position liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities that is not a business combination and that affects neither accounting nor taxable profit or loss; and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities on an undiscounted basis, using tax rates enacted or substantively enacted at the statement of financial position date.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

(Expressed in Canadian Dollars)

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Earnings/Loss per share

Basic earnings/loss per share is computed by dividing the net income or loss attributable to the owners of the Company by the weighted average number of common shares outstanding for the relevant period.

Diluted earnings/loss per share is determined by adjusting the earnings or loss attributable to the owners of the Company and the weighted average number of common shares outstanding for the effects of dilutive instruments, which includes stock options and common share purchase warrants, as if their dilutive effect was at the beginning of the period. The calculation of the diluted number of common shares assumes that proceeds received from the exercise of "in-the-money" stock options and common share purchase warrants are used to purchase common shares of the Company at their average market price for the period. In periods that the Company reports a net loss, per share amounts are not presented on a diluted basis as the result would be anti-dilutive.

Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Future Accounting Pronouncements

There are currently no amendments and/or revisions to existing IFRS standards or new standards effective for periods beginning after January 1, 2018 that are expected to be applicable to the Company.

4. AMOUNTS RECEIVABLE

Amounts receivable consist of the following:

	July 31, 2018 $	May 31, 2018 $
Subscriptions receivable	-	44,500
GST receivable	15,546	468
	15,546	44,968

See Note 8.

5. GUARANTEED INVESTMENT CERTIFICATE

The Company has applied for corporate credit cards with credit limits totalling $25,000. The guaranteed investment certificate ("GIC") will be held as security for the credit cards by the bank. The GIC matures on July 23, 2019 and has an interest rate of prime minus 2.6%.

(Expressed in Canadian Dollars)

6. INTANGIBLE ASSETS

One July 1, 2018, the Company purchased the Zimtu Advantage software application (the "App") including the source code, website and other intellectual property rights from Zimtu Capital Corp. ("Zimtu") by issuing 10,000,000 common shares valued at $0.03 per share for total consideration of $300,000. Pursuant to the App Purchase Agreement, in the event that the Company is no longer using and wishes to sell the App, Zimtu will have a right of first offer to negotiate mutually acceptable terms for the purchase of the App.

	Total $
Cost	
January 10, 2018 (date of incorporation)	-
May 31, 2018	-
Additions	300,000
July 31, 2018	300,000

The App was assessed as having an indefinite useful life.

See Note 3, 8 and 9.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consists of the following:

	July 31, 2018 $	**May 31, 2018 $**
Accounts payable	2,827	-
Accrued liabilities	8,405	2,600
Amounts due to related parties	7,463	-
	18,695	2,600

8. SHARE CAPITAL

Authorized:

i. Unlimited common shares without par value
ii. Unlimited preferred shares without par value

Issued and outstanding:

As of July 31, 2018, the issued and outstanding common shares of the company consisted of 23,078,001 common shares and NIL preferred shares.

Changes in share capital during the period:

Period ended May 31, 2018:

Upon the incorporation of the company on January 10, 2018, 1 common share was issued at $0.10.

(Expressed in Canadian Dollars)

8. SHARE CAPITAL (continued)

During the period, the Company received subscription agreements pursuant to a private placement for 7,296,000 common shares at $0.05 per share totalling gross proceeds of $364,800. Of this amount, $320,300 was received during the period and $44,500 was received in July. See Note 4.

Period ended July 31, 2018:

On June 15, 2018, the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018, the Company issued 10,000,000 common shares at $0.03 per share as consideration of payment for the purchase of the App as described in note 6. See Note 9.

On July 6, 2018, the Company completed a non-brokered financing totalling $368,850 whereby it issued a total of 7,377,000 common shares at $0.05 per share. In association with this transaction, the Company paid $7,073 in finder's fees. The finder's fees were accounted for as a share issuance cost.

On July 27, 2018, the Company completed a non-brokered financing totalling $105,050 whereby it issued a total of 2,101,000 common shares at $0.05 per share.

9. RELATED PARTY TRANSACTIONS

During the periods ended July 31, 2018 and May 31, 2018, compensation of related parties was as follows:

Key management and related party compensation*	July 31, 2018 $	May 31, 2018 $
Remuneration and fees	8,748	-

The remuneration and fees were allocated to professional fees ($4,000) and share issuance costs ($4,748).

During the period ended July 31, 2018, the Company incurred professional fees of $4,000 to a company controlled by the CFO of the Company. As at July 31, 2018, the Company owed $2,000 (net of GST) to the related company. The amount due is unsecured, non-interest bearing, due on demand and to be settled in cash.

During the period ended July 31, 2018, the Company incurred finder's fees of $4,748 to Zimtu, where the President of the Company is the CEO. As at July 31, 2018, the Company owed $4,748 (net of GST) to the related company. The amount due is unsecured, non-interest bearing, due on demand and to be settled in cash.

On June 15, 2018, the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018, the Company purchased the App including the source code, website and other intellectual property rights from Zimtu for 10,000,000 common shares valued at $0.03 per share for total consideration of $300,000. Of this amount, 4,300,000 common shares were issued to officers of the Company and 4,000,000 common shares were issued to Zimtu.

(Expressed in Canadian Dollars)

9. RELATED PARTY TRANSACTIONS (continued)

On July 1, 2018, the Company entered into a Licensing Agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu for a fee of $10,000 per month. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Pursuant to the Licensing Agreement, Zimtu has agreed to fund the Company's development and marketing costs for the App up to a maximum of $100,000.

10. COMITTMENT

The Company has entered into a financial data licensing agreement related to stock market quotes and data for the App with a termination date of January 31, 2019. Upon termination the agreement is renewable.

The data agreement fees of US$4,600 payable to the end of the contract are as follows:

	July 31, 2018	May 31, 2018
	$	$
	38,114	50,549

The fees are translated to CAD$ at the financial statements period end date closing exchange rate.

11. INCOME TAXES

A reconciliation of income taxes at statutory rates is as follows:

	July 31, 2018	May 31, 2018
	$	$
Net loss for the year before tax	(21,160)	(18,339)
Expected income tax recovery	(5,713)	(4,952)
Net adjustment for deductible and non-deductible amounts	(382)	49
Net change in valuation allowance	6,095	4,903
Total income tax recovery	-	-

The significant components of the Company's deferred income tax assets are as follows:

	July 31, 2018	May 31, 2018
	$	$
Non-capital loss carryforwards	11,070	4,860
Share issue costs	1,528	-
Deferred tax assets not recognized	(12,598)	(4,860)
Net deferred income tax assets	-	-

As at July 31, 2018, the Company has accumulated non-capital losses for Canadian income tax purposes totalling approximately $41,000 (May 31, 2018 - $18,000). The losses expire in the following periods:

	$
2038	41,000

12. FAIR VALUE MEASUREMENT

There are three levels of the fair value hierarchy that prioritize the inputs to valuation techniques used to measure fair value, with Level 1 inputs having the highest priority. The levels and the valuation techniques used to value the Company's financial assets and liabilities are described below:

Level 1 – Quoted Prices in Active Markets for Identical Assets
Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Cash equivalents and guaranteed investment certificate are valued using quoted market prices in active markets. Accordingly, these items are included in Level 1 of the fair value hierarchy.

Level 2 – Significant Other Observable Inputs
Quoted prices in markets that are not active, quoted prices for similar assets or liabilities in active markets, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Significant Unobservable Inputs
Unobservable (supported by little or no market activity) prices.

13. CAPITAL MANAGEMENT

The Company's capital currently consists of shareholders' equity and working capital. The Company's objective when managing capital is to safeguard the entity's ability to continue as a going concern, meet financial obligations, have sufficient capital to achieve and maintain profitable operations and to provide returns for shareholders and benefits for other stakeholders. As at March 31, 2018, the Company had working capital of $470,579.

The Company is exposed through its operations to the following financial risks:

- Market Risk
- Credit Risk
- Liquidity Risk

In common with all other businesses, the Company is exposed to risks that arise from its use of financial instruments. This note describes the Company's objectives, policies, and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

General Objectives, Policies, and Processes

The Board of Directors has overall responsibility for the determination of the Company's risk management objectives and policies and, while retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure the effective implementation of the objectives and policies to the Company's finance function.

The overall objective of the Board is to set policies that seek to reduce risk as far as possible without unduly affecting the Company's competitiveness and flexibility. Further details regarding these policies are set out below.

13. CAPITAL MANAGEMENT (continued)

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices are comprised of four types of risk: foreign currency risk, interest rate risk, commodity price risk and equity price risk.

Foreign currency risk

Foreign currency risk is the risk that a variation in exchange rates between the Canadian dollar and United States dollar or other foreign currencies will affect the Company's operations and financial results. The Company is exposed to currency risk to the extent that monetary assets and liabilities held by the Company are not denominated in Canadian dollars.

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Financial instruments which are potentially subject to credit risk consist primarily of cash and the GIC. Cash and the GIC are maintained with a financial institution of reputable credit and may be redeemed upon demand. The Company considers this risk to be minimal.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meets its financial obligations as they become due. The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company's objective is to ensure that it has sufficient cash on demand to meet expected operational expenses. To achieve this objective, the Company will prepare annual capital expenditure budgets which will be regularly monitored and updated as necessary.

The Company monitors its risk of shortage of funds by monitoring the maturity dates of existing trade and other accounts payable.

SCHEDULE “B”

MANAGEMENT'S DISCUSSION AND ANALYSIS OF
DIMENSION FIVE TECHNOLOGIES INC.
FOR THE PERIODS ENDED JULY 31, 2018 AND MAY 31, 2018.

Management Discussion and Analysis

For the 61 Day Period Ended July 31, 2018
Prepared as of August 30, 2018

General

The following is a discussion and analysis of the operations, results, and financial position of Dimension Five Technologies Inc. (the “Company”) for the 61 day period ended July 31, 2018, and should be read in conjunction with the audited financial statements for the 61 day period ended July 31, 2018, all of which are prepared in Canadian dollars and in accordance with International Financial Reporting Standards (“IFRS”).

Forward-Looking Statements

All statements made in this MD&A, other than statements of historical fact, are forward-looking statements. The Company’s actual results may differ significantly from those anticipated in the forward-looking statements and readers are cautioned not to place undue reliance on these forward-looking statements. Except as required by law, the Company undertakes no obligation to release the results of any revisions to forward-looking statements that may be made to reflect events or circumstances after the date of this MD&A or to reflect the occurrence of unanticipated events. Forward-looking statements include, but are not limited to, statements with respect to future price levels, success of technology development, success of marketing and product adoption, development time lines, currency fluctuations, requirements for additional capital, unanticipated expenses, trademark or patent disputes or claims, limitations on insurance coverage and the timing and possible outcome of pending litigation.

In certain cases, forward-looking statements can be identified by the use of words such as “plans”, “expects” or “does not expect”, “is expected”, “budget”, “scheduled”, “estimates”, “forecasts”, “intends”, “anticipates” or “does not anticipate”, or “believes”, or variations of such words and phrases, or state that certain actions, events or results “may”, “could”, “would”, “might” or “will be taken”, “occur” or “be achieved”. Forward-looking statements involve 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 statements. Such factors include, among others, risks related to the integration of acquisitions; future price levels; accidents, labor disputes and other risks of the technology industry; delays in obtaining approvals or financing. 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. Accordingly, readers should not place undue reliance on forward-looking statements.

History of the Company

Dimension Five Technologies Inc. (the "Company") was incorporated in the Province of British Columbia on January 10, 2018, under the Business Corporations Act of British Columbia. The Company's primary business is the development and monetization of its online and mobile Zimtu Advantage software application ("the App").

The head office and principal address are located at Suite 1450, 789 West Pender Street, Vancouver, BC, Canada V6C 1H2 and the registered and records office of the Company is located at 885 West Georgia Street, Suite 900, Vancouver, BC, Canada V6C 3H1.

Year-to-date Highlights

On June 15, 2018 the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018 the Company completed the purchase of the Zimtu Advantage software application (the "App") from Zimtu Capital Corp. ("Zimtu"). The purchase includes 100% interest in the app including the source code, website and other intellectual property rights. The Company issued 10,000,000 common shares at $0.03 per share as consideration of payment for the purchase of the App for a total value of $300,000.

On July 1, 2018, the Company entered into a licensing agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Zimtu will pay the Company $10,000 per month in consideration for the license.

On July 6, 2018 the Company completed a non-brokered financing totalling $368,850 whereby it issued a total of 7,377,000 common shares at $0.05 per share. In association with this transaction, the Company paid $7,073 in finder's fees. The finder's fees were accounted for as a share issuance cost.

On July 27, 2018 the Company completed a non-brokered financing totalling $105,050 whereby it issued a total of 2,101,000 common shares at $0.05 per share.

Business of the Company

The Company's primary business is the development and monetization of its online and mobile software application the App. The App provides investors with detailed quotes of stocks listed on Canadian and German stock exchanges on a 15 minute delay along with other features. The App is a discovery tool and an opportunity finder which:

- Tracks over 1700+ cross-listed stocks trading in Canada and Germany
- Provides an overview of the whole market on multiple exchanges in Canada and Germany
- Has a built in algorithm that helps investors discover trending stock opportunities
- Allows users to analyze key metrics, such as; news, volume, and price change on Canadian and German exchanges parallel to each other and by category
- Gives live news feed for all cross-listed stocks in Canada and Germany helps users stay on top of market activity
- With more features currently in the development planning stages.

Overall Performance

Fiscal 2018 was the Company's first year of operations.

For the 142 day period ended May 31, 2018 (fiscal 2018) the Company had no revenues and $18,339 of expenses resulting in a net loss of $18,339. The expenses were primarily related to legal expenses related to the incorporation of the company.

For the 61 day period ended July 31st, the first 61 days of the 2019 fiscal year the Company reported $10,000 of licensing revenues and $31,160 in expenses resulting in a net loss of $21,160. Refer to the selected period information section for details.

Selected Period Information

The following is a summary of the financial data of the Company for the last two periods ending May 31st and July 31st 2018, and are derived from the audited financial statements of the Company:

	For the 61 day period ended July 31, 2018 $	**For the 142 day period ended May 31, 2018 $**
Revenue	10,000	-
Expenses	31,160	18,339
Net loss for the period	21,160	18,339
Loss per share – basic and diluted	(0.00)	(18,339.00)
Weighted average number of common shares outstanding	11,172,246	1
Total assets	818,024	304,562
Short term liabilities	18,695	2,600
Long term liabilities	NIL	NIL
Cash dividends declared per share	NIL	NIL

Revenues

The Company recorded app license revenue of $10,000 in the current period compared to NIL in the previous period. The revenue is related to the 18 month app licensing agreement with Zimtu.

Expenses

The primary expenses in the current period were: App maintenance expenses of $9,454 (May 31, 2018: NIL) and Professional services expenses of $20,875 (May 31, 2018: $15,498).

App maintenance expenses consist of stock exchange data fees of $9,093 and website maintenance fees of $361.

Professional services expenses consist of legal $13,875 (May 31, 2018: $15,498), accounting $4,000 (May 31, 2018: NIL), and technical writing $3,000 (May 31, 2018: NIL).

Liquidity

At July 31, 2018, the Company had a working capital of $470,579 compared to a working capital $301,962 as at May 31, 2018. Accounts payable and accrued liabilities at July 31, 2018 were $18,695 compared to $2,600 as at May 31.

The Company has financed its operations to date primarily through the issuance of common shares. The Company believes that it has sufficient working capital for its short-term corporate obligations but generation of additional capital will be required for future operations until sufficient revenue can be generated from the Company's App. As the Company cannot predict the time at which revenue will exceed expenses, the Company continues to seek capital through various means including the issuance of equity and/or debt.

In management's view, given the nature of the Company's operations, which consist of the development of the App, the most relevant financial information relates primarily to current liquidity, solvency and planned development expenditures. The Company's financial success will be dependent upon the extent to which it can complete development of its current product and the user absorption the product receives. Such development may take longer than expected and the amount of resulting revenue, if any, is difficult to determine. The value of the core product is largely dependent upon many factors beyond the Company's control.

Commitments

The Company has entered into a financial data licensing agreement related to stock market quotes and data for the App with a termination date of January 31, 2019. Upon termination the agreement is renewable.

The data agreement fees payable to the end of the contract are as follows:

	July 31, 2018 $	May 31, 2018 $
Commitments	38,114	50,549

The fees are translated to CAD at the financial statements period end date closing exchange rate.

Capital resources

At July 31, 2018 the capital resources of the Company consist mainly of cash in the bank of $473,027, GIC investment of $28,750, and GST recoverable of $15,546. The Company may need to generate additional cash from equity and/or debt raised through the Canadian public markets to meet its commitments.

Off balance sheet arrangements

At July 31, 2018 the Company had no material off-balance sheet arrangements that have, or are reasonably likely to have an effect on the results of operations or financial condition of the Company.

Related Party Transactions

During the periods ended July 31, 2018 and May 31, 2018, compensation of related parties was as follows:

Key management and related party compensation	**July 31, 2018 $**	May 31, 2018 $
Remuneration and fees	8,478	-

The remuneration and fees were allocated to professional fees and share issuance costs.

During the period ended July 31, 2018, the Company incurred professional fees of $4,000 to a company controlled by the CFO of the Company. As at July 31, 2018 the Company owed $2,000 (net of GST) to the related company. The amount due is unsecured, non-interest bearing, due on demand and to be settled in cash.

During the period ended July 31, 2018, the Company incurred finder's fees of $4,748 to Zimtu, where the President of the Company is the CEO. As at July 31, 2018 the Company owed $4,748 (net of GST) to the related company. The amount due is unsecured, non-interest bearing, due on demand and to be settled in cash.

On June 15, 2018 the Company issued 3,600,000 common shares at a price of $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018, the Company purchased the App including the source code, website and other intellectual property rights from Zimtu for 10,000,000 common shares valued at $0.03 per share for total consideration of $300,000. Of this amount, 4,300,000 common shares were issued to officers of the Company and 4,000,000 common shares were issued to Zimtu.

On July 1, 2018, the Company entered into a Licensing Agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu for a fee of $10,000 per month. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Pursuant to the Licensing Agreement, Zimtu has agreed to fund the Company's development and marketing costs for the App up to a maximum of $100,000.

Other MD&A Requirements

Disclosure of Outstanding Share Capital

The Company has an authorized share capital of:

i. Unlimited common shares without par value
ii. Unlimited preferred shares without par value

As of July 31, 2018, the issued and outstanding common shares of the company consisted of 23,078,001 common shares and NIL preferred shares.

For additional details of outstanding share capital, refer to the audited financial statements for the period ended July 31, 2018.

Risk Factors

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

Limited Operating History and No Assurance of Profitability: The Company is a start-up business with a limited operating history and no established brand recognition. The Company will be subject to all the business risks and uncertainties associated with any new business enterprise, including the risks that it will not establish a market for its services, achieve its growth objectives or become profitable. The Company anticipates that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be demand for the Company's services or that the Company will become profitable.

Need for funds: In the short term, the continued operation of the Company will be dependent upon its ability to procure additional financing. The Company must obtain such financing through equity financing and there can be no assurance that the Company can raise the required capital it needs to build and expand the Company's business. Without this additional financing, the Company may be unable to advance the Company's business model, and the Company will likely fail. There can be no certainty that the Company can obtain these funds, in which case any investment in the Company may be lost. The raising of equity funding will also result in dilution of the equity position held by the Company's shareholders.

Risk Factors (continued)

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

Operational Risks: The Company will be affected by several operational risks against which it may not be adequately insured or for which insurance is not available, including: catastrophic accidents; fires; changes in the regulatory environment; impact of non-compliance with laws and regulations; labor disputes; natural phenomena such as inclement weather conditions, floods, earthquakes and ground movements. There is no assurance that the foregoing risks and hazards will not result in damage to, or destruction of, the Company's premises, personal injury or death, environmental damage, resulting in adverse impacts on the Company's operations, costs, monetary losses, potential legal liability and future cash flows, earnings and financial condition. Also, the Company may be subject to or affected by liability or sustain loss for certain risks and hazards against which it cannot insure or which it may elect not to insure because of the cost. This lack of insurance coverage could have an adverse impact on the Company's future cash flows, earnings, results of operations and financial condition.

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

Unforeseen Competition: There can be no assurance that significant competition will not enter the market and offer any number of similar services to those provided by the Company. Such competition could have a significant adverse effect on the growth potential of the Company's business by effectively dividing the existing market for such products and services.

Trends: The Company's success depends on the continuation of stock trading and the ability of products to add new users, sell licensing and generate revenue. Future revenues will be largely dependent on the company's ability to generate revenue from third parties advertising within the Company's products. Changes in media trends which affect user adoption and marketing habits may significantly affect the Company's ability to collect revenue in the future. If third party marketers decide that the Company's products are experimental or unproven, or if third party policies limit our ability to deliver or target advertising on mobile devices and desktop, or if adverse legal developments arise relating to advertising, including legislative and regulatory developments and developments in litigation, or if our products are unable to sustain or increase the value of our ads or marketers' ability to analyze and measure the value of our ads, or if trends for advertising on mobile devices or on personal computers changes, our advertising revenue could be adversely affected.

Dependence on Personnel: The Company's future success depends substantially on the continued services of its executive officers and its key development personnel. If one or more of its executive officers or key development personnel were unable to unwilling to continue in their present positions, the Company might not be able to replace them easily or at all. In addition, if any of its executive officers or key employees joins a competitor or forms a competing company, the Company may lose know-how, key professionals and staff members.

Management of Growth: The Company may experience a period of significant growth that will place a strain upon its management systems and resources. Its future will depend in part on the ability of its officers and other key employees to implement and improve financial and management controls, reporting systems and procedures on a timely basis and to expand, train motivate and manage the workforce. The Company's current and planned personnel, systems, procedures and controls may be inadequate to support its future operations.

Risk Factors (continued)

Data Security Risks: The Company will utilize servers with significant amounts of data stored thereon at the company's physical office and stored on the cloud, on the internet through third party companies. Should the

Company be responsible for the loss of any or all the data stored by it, the liability could materially undermine the financial stability of the Company. Also, much of the data stored at the Company's premises or within the servers will be confidential. Anyone who can circumvent the Company's security measures could misappropriate proprietary information or cause interruptions in its operations.

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

Dividends: The Company has not paid dividends to shareholders in the past and does not anticipate paying dividends in the foreseeable future. The Company expects to retain its earnings to finance growth.

Officer and Director Conflicts: Because directors and officers of the Company and/or the Company are or may become directors or officers of other reporting companies or have significant shareholdings in other technology companies, the directors and officers of the Company may have a conflict of interest in conducting their duties. There can be no assurance such conflicts of interests will be resolved to the benefit of the Company.

Our future growth depends in large part on the success of our partner relationships: In addition to our sales force, we rely on partners to increase our sales and distribution of our software and services. We are dependent on partner relationships to contribute to our growth and to create leverage in our business model. Our future growth will be increasingly dependent on the success of our partner relationships, and if those partnerships do not provide such benefits, our ability to grow our business will be harmed. If we are unable to scale our partner relationships effectively, or if our partners are unable to serve our customers effectively, we may need to expand our services organization, which could adversely affect our results of operations.

We may not be able to respond to rapid technological changes with new offerings: The markets for our software are characterized by constant technological changes, changing open-source software platform technologies and standards, changing customer needs and frequent new software product introductions and improvements. The introduction of third-party solutions embodying new technologies and the emergence of new industry standards, including any open-source projects that have become widely adopted, could make our existing and future software offerings obsolete and unmarketable.

Incorrect or improper implementation or use of our software could result in customer dissatisfaction: Our platform must integrate with a variety of operating systems, software applications and hardware developed by others. If we or our customers are unable to implement our software successfully, or are unable to do so in a timely manner, or if we are unable to devote the necessary resources to ensure that our solutions interoperate with other software, systems and hardware, customer perceptions of our company may be impaired, our reputation and brand may suffer and customers may choose not to increase their use of our software.

The reliability of our software will be critical to our success: Our reputation and ability to attract, retain and serve our customers are dependent upon the reliable performance of our software and our underlying technical and network infrastructure. We have experienced, and will in the future experience, interruptions, outages and other performance problems. In addition, we rely on third-party service providers to host and deliver certain information, and these third parties may also experience interruptions, outages and other performance problems. Such disruptions may be due to a variety of factors, including infrastructure changes, human or software errors, capacity constraints and inadequate design. A future rapid expansion of our business could increase the risk of such disruptions. In some

Risk Factors (continued)

instances, we may not be able to identify the cause or causes of these performance problems within an acceptable period of time. Any errors, defects or security vulnerabilities discovered in our offerings could result in loss of revenue or delay in revenue recognition, loss of customers and increased service and warranty cost, any of which could adversely affect our business, results of operations and financial condition.

If we are unable to protect our intellectual property rights, our competitive position could be harmed or we could be required to incur significant expenses to enforce our rights: Our ability to protect our intellectual property affects the success of our business. We rely on trade secret, patent, copyright and trademark laws and confidentiality agreements with employees and third parties, all of which offer only limited protection. The steps we have taken to protect our proprietary rights may not be adequate to preclude misappropriation of our proprietary information or infringement of our intellectual property rights, and our ability to police such misappropriation or infringement is uncertain. The intellectual property rights granted to us, if any, may not provide us with proprietary protection or competitive advantages, and, as with any technology, competitors may be able to develop similar or superior technologies to our own now or in the future. In addition, we rely on contractual and license agreements with third parties in connection with their use of our products and technology. There is no guarantee that such parties will abide by the terms of such agreements or that we will be able to adequately enforce our rights.

Claims by others that we or our customers infringe the proprietary technology of such other persons could force us to pay damages or prevent us from using certain technology in our products: Third parties could claim that our products or technology infringe their proprietary rights. Any claim of infringement by a third party, even one without merit, could cause us to incur substantial costs defending against the claim, and could distract our management from our business. Furthermore, a party making such a claim, if successful, could secure a judgment that requires us to pay substantial damages. A judgment could also include an injunction or other court order that could prevent us from offering our products. In addition, we might be required to seek a license for the use of such intellectual property, which may not be available on commercially reasonable terms or at all. Alternatively, we may be required to develop non-infringing technology, which could require significant effort and expense and may ultimately not be successful.

Changes in Accounting Policies

There have been no changes in the accounting policies.

Future Accounting Standards, Amendments, and Interpretations Not Yet Effective

For details of the Company's Future Accounting Standards, including accounting standards not yet adopted, new accounting standards adopted, and accounting standards amended but not yet effective, please refer to Note 3 of the Company's audited financial statements for the year ended May 31, 2018.

Financial Instruments and Capital Disclosures

As at July 31, 2018, the Company's financial instruments consist of cash and cash equivalents, GIC investment, accounts receivable, accounts payable and accrued liabilities. The carrying value of these financial instruments approximate their fair values. The use of financial instruments can expose the Company to several risks, including interest rate, credit, currency, and market risk. A discussion of the Company's use of financial instruments and their associated risk is provided below:

a) Fair value - The Company classifies its financial instruments using a fair value hierarchy as a framework for disclosing fair value of financial instruments based on inputs used to value the Company's investments. The hierarchy of inputs and description of inputs is described as follows:

b) Interest rate risk - The Company is not exposed to significant interest rate risk even though the Company has cash balances, and its current policy is to invest excess cash in certificates of deposit or money market funds of major Canadian chartered banks. The GIC included in investment bear interest at a fixed rate, and the Company is, therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations. The sensitivity of the

Risk Factors (continued)

Company to a variation of 1% in the interest rate would not have a significant impact. The Company's other financial assets and financial liabilities do not comprise any interest rate risk since they do not bear interest.

c) Credit risk - The Company is not exposed to significant credit risk on its cash and cash equivalents and investments due to its cash and cash equivalents are placed with major financial institutions and investments are placed with a Canadian chartered bank. Management believes that the credit risk with respect to advances and amounts receivables is remote. One customer accounted for 100% of the Company's licensing revenue.

d) Currency risk - The Company is not exposed to significant currency risk on fluctuations considering that its assets and liabilities are stated in Canadian dollars.

f) Market risk - Market risk is the risk that the fair value of or future cash flows from the Company's financial instruments will significantly fluctuate because of changes in market prices. The Company is not exposed to significant market risk as the financial instruments consists mainly of cash and a GIC held at a major Canadian chartered bank.

g) Capital management - The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to meet its daily operating expenses. The Company may raise additional capital for additional cash required. 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 identify and acquire new investment or business opportunities.

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 periods ended July 31, 2018 and May 31, 2018. The Company is not subject to externally imposed capital requirements.

Proposed Transactions and Subsequent Events

Approval

The Board of Directors of Dimension Five Technologies Inc. has approved the disclosure contained in this MD&A.

SCHEDULE "C"

UNAUDITED FINANCIAL STATEMENTS OF
DIMENSION FIVE TECHNOLOGIES INC.
FOR THE SIX MONTH PERIOD ENDED NOVEMBER 30, 2018

DIMENSION FIVE TECHNOLOGIES INC

Condensed Interim Financial Statements

Six Months Ended November 30, 2018

(Expressed in Canadian Dollars)

DeVISSER GRAY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

401-905 West Pender St
Vancouver BC V6C 1L6
t 604.687.5447
f 604.687.6737

Dimension Five Technologies Inc.
1450 – 789 West Pender St.
Vancouver, BC
V6C 1H2

Attn: The Audit Committee

Dear Sirs:

In accordance with our engagement letter dated January 7, 2019, we have performed an interim review of the condensed statement of financial position of Dimension Five Technologies Inc. as at November 30, 2018, and the condensed statements of loss and comprehensive loss, changes in equity and cash flows for the three and six month period then ended. These condensed financial statements are the responsibility of Dimension Five Technologies Inc.'s management.

We performed our interim review in accordance with Canadian generally accepted standards for a review of interim financial statements by an entity's auditor. An interim review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements. Accordingly, we do not express such an opinion. An interim review does not provide assurance that we would become aware of any or all significant matters that might be identified in an audit.

Based on our interim review, we are not aware of any material modification that needs to be made for these condensed interim financial statements to be in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

We have previously audited, in accordance with Canadian generally accepted auditing standards, the statement of financial position of Dimension Five Technologies Inc. as at May 31, 2018, and the related statements of loss and comprehensive loss, changes in equity and cash flows for the period then ended (not presented herein). In our report dated August 30, 2018, we expressed an unmodified audit opinion on those financial statements. In our opinion, the information set forth in the accompanying statement of financial position as at May 31, 2018 is fairly stated, in all material respects, in relation to the above-noted annual financial statements from which it has been derived.

This report is solely for the use of the Audit Committee of Dimension Five Technologies Inc. to assist it in discharging its regulatory obligation to review these condensed interim financial statements, and should not be used for any other purpose.

Yours truly,

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Vancouver, Canada
January 15, 2019

Dimension Five Technologies Inc.
Condensed Interim Statements of Financial Position
(Expressed in Canadian Dollars)

As at		November 30, 2018		May 31, 2018
Assets				
Current				
Cash	$	**392,291**	$	302,094
Guaranteed investment certificate (Note 4)		**28,750**		-
GST receivable		**17,327**		468
Prepaid expenses		**6,521**		2,000
		444,889		304,562
Non–current				
Intangible assets (Notes 5 and 8)		**300,000**		-
	$	**744,889**	$	304,562
Liabilities				
Current				
Accounts payable and accrued liabilities (Notes 6 and 8)	$	**30,138**	$	2,600
Equity				
Share capital (Notes 7 and 8)		**838,828**		1
Shares to be issued		-		320,300
Reserves		**15,000**		-
Deficit		**(139,077)**		(18,339)
		714,751		301,962
	$	**744,889**	$	304,562

Nature of operations and continuance of operations (Note 1)
Commitment (Note 9)
Subsequent event (Note 13)

On behalf of the Board:

"Chris Parr", Director

"David Hodge", Director

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

Dimension Five Technologies Inc.
Condensed Interim Statements of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)

		For the three months ended November 30, 2018		For the six months ended November 30, 2018
Revenue				
License fees (Notes 3 and 8)	$	30,000	$	50,000
Expenses				
App maintenance (Note 9)		35,026		56,058
General and administrative (Note 10)		75,277		114,680
		110,303		170,738
Net loss for the period	$	80,303	$	120,738
Weighted average number of common shares outstanding		23,078,001		19,109,416
Basic and diluted loss per share	$	(0.00)	$	(0.01)

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

Dimension Five Technologies Inc.
Condensed Interim Statement of Changes in Equity
For the six months ended November 30, 2018
(Expressed in Canadian Dollars)

	Share Capital					
	Number of Shares	Amount	Shares to be issued	Reserves	Deficit	Total Equity
Balance, June 1, 2018	**1**	**$ 1**	**$ 320,300**	**$ -**	**$ (18,339)**	**$ 301,962**
Shares issued for cash (Notes 7 and 8)	13,078,000	545,900	(320,300)	-	-	225,600
Shares issued as consideration for purchase of intangible assets (Notes 7 and 8)	10,000,000	300,000	-	-	-	300,000
Finder's fees (Notes 7 and 8)	-	(7,073)	-	-	-	(7,073)
Share-based compensation	-	-	-	15,000	-	15,000
Net loss for the period	-	-	-	-	(120,738)	(120,738)
Balance, November 30, 2018	**23,078,001**	**$ 838,828**	**$**	**$ 15,000**	**$ (139,077)**	**$ 714,751**

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

Dimension Five Technologies Inc.
Condensed Interim Statement of Cash Flows
(Expressed in Canadian Dollars)

		For the six months ended November 30, 2018
Operating Activities		
Net loss for the period	$	(120,738)
Items not affecting cash:		
Share-based compensation		15,000
Changes in non-cash working capital:		
GST receivable		(16,859)
Prepaid expenses		(4,521)
Accounts payable and accrued liabilities		27,538
Cash used in operating activities		(99,580)
Investing Activities		
Guaranteed investment certificate		(28,750)
Cash used in investing activities		(28,750)
Financing Activities		
Proceeds from share issuance		225,600
Share issue costs		(7,073)
Cash provided by financing activities		218,527
Change in cash during the period		90,197
Cash, beginning of period		302,094
Cash, end of period	$	392,291
Supplementary Information		
Shares issued as consideration for purchase of intangible assets	$	300,000

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

1. NATURE OF OPERATIONS AND CONTINUANCE OF OPERATIONS

Dimension Five Technologies Inc. (the "Company") was incorporated in the Province of British Columbia on January 10, 2018, under the Business Corporations Act of British Columbia. The Company's primary business is the development and monetization of its online and mobile Zimtu Advantage software application ("the App").

The head office and principal address are located at Suite 1450, 789 West Pender Street, Vancouver, BC, Canada V6C 1H2 and the registered and records office of the Company is located at 885 West Georgia Street, Suite 900, Vancouver, BC, Canada V6C 3H1.

These financial statements have been prepared on a going concern basis, assuming that the Company will be able to realize its assets and discharge its liabilities in the normal course of operations. The Company has a deficit of $139,077 since inception and negative operating cash flows. The continuing operations of the Company are dependent upon generating profitable operations and obtaining funding, as required, to meet the Company's operating commitments as they come due. These conditions indicate the existence of material uncertainty which casts significant doubt about the Company's ability to continue as a going concern.

These condensed interim financial statements were authorized for issue by the Audit Committee and Board of Directors on January 11, 2019.

2. BASIS OF PREPARATION

a) Statement of Compliance

These condensed interim financial statements have been prepared in accordance with IAS 34, Interim Financial Statements, issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC"). Accordingly, these condensed interim financial statements do not include all of the information and footnotes required by International Financial Reporting Standards ("IFRS") for complete financial statements for year-end reporting purposes. These condensed interim financial statements should be read in conjunction with the Company's annual financial statements for the period ended May 31, 2018, which include the Company's significant accounting policies, and have been prepared in accordance with the same methods of application.

b) Basis of Measurement

These condensed interim financial statements have been prepared on a historical costs basis except for financial instruments classified at fair value (see Note 3). In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

3. SIGNIFICANT ACCOUNTING POLICIES

Significant accounting judgments and estimates

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and related disclosure during the reporting period. Judgement is used mainly in determining how a balance or transaction should be recognized in the financial statements. Estimates and assumptions are used mainly in determining the measurement of recognized transactions and balances. Actual results may differ from these estimates. Revisions to accounting estimates are recognized in the period in which the estimate is revised and future periods if the revision affects both current and future periods.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Significant areas requiring the use of management estimates and assumptions include:

- The determination of the fair value of common shares issued as consideration for the purchase of the App.
- The determination that the Company will continue as a going concern for the next year.

Intangible assets

Intangible assets consist of the App's mobile application front end, back end, website, and platform developed in-house or acquired externally. See Note 5.

Intangible assets acquired separately are initially recognized at cost.

The amount initially recognized for internally-generated intangible assets is the sum of the expenditures incurred from the date that the Company can demonstrate all of the following: i) the technical feasibility of completing the intangible assets so that it will be available for use or sale; ii) its intention to complete the intangible asset and use or sell it; iii) its ability to use or sell the intangible asset; iv) how the intangible asset will generate probable future economic benefits; v) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and vi) its ability to measure reliably the expenditure attributable to the intangible asset during its development. Until these criteria are met, expenditures are expensed as incurred.

Intangible assets are measured at cost less accumulated amortization and accumulated impairment losses if any.

The accounting for an intangible asset is based on its useful life. Intangible assets with a finite useful life are amortized over their estimated useful life. Intangible assets with an indefinite useful life are not amortized. Intangible assets under development which are not ready for use are not amortized. The amortization method, estimated useful life, carrying value and residual value are reviewed each financial year-end or more frequently if required, and are adjusted as appropriate.

The App was assessed as having an indefinite useful life based on management's consideration of the following factors:

- With further development and marketing management expects the App to generate revenues from advertising, marketing small capitalization public companies, licensing fees and, potentially, user subscription fees;
- Comparison of the App to other popular online sites;
- Continuous maintenance and development of the App by incorporating new technologies;
- The stability of, and continued investment in companies in, the App's target niche;
- Expected competitive advantage over other existing and potential larger competitors;
- The level of expenditures expected to be required to generate revenues from the App; and
- The Company owns and controls the App.

Foreign currency transactions

The functional currency is the currency of the primary economic environment in which the entity operates. The functional currency for the Company is the Canadian dollar.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Transactions in currencies other than the Canadian dollar are recorded at exchange rates prevailing on the dates of the transactions. At the end of each reporting period, the monetary assets and liabilities of the Company that are denominated in foreign currencies are translated at the rate of exchange at the statement of financial position date while non-monetary assets and liabilities that are measured at historical costs are translated at historical rates. Revenues and expenses are translated at the exchange rates approximating those in effect on the date of the transactions. Exchange gains and losses arising on translation are included in the statements of loss and comprehensive loss.

Financial instruments

Financial Assets

IFRS 9 *Financial Instruments* ("IFRS 9") requires financial assets to be classified into three measurement categories on initial recognition: those measured at fair value through profit and loss, those measured at fair value through other comprehensive income and those measured at amortized cost. Investments in equity instruments are required to be measured by default at fair value through profit or loss. However, there is an irrevocable option for each equity instrument to present fair value changes in other comprehensive income. Measurement and classification of financial assets is dependent on the entity's business model for managing the financial assets and the contractual cash flow characteristics of the financial asset.

IFRS 9 provides a three-stage expected credit loss model for calculating impairment for financial assets. Expected credit losses are required to be recognized when financial instruments are initially recognized and the amount of expected credit losses recognized are required to be updated at each reporting date to reflect changes in the credit risk of the financial instruments.

Financial Liabilities

On initial recognition, IFRS 9 requires financial liabilities to be classified as subsequently measured at amortized cost except for when one of the specified exceptions applies. In cases where the fair value option is taken for financial liabilities, the part of a fair value change relating to an entity's own credit risk is recorded in other comprehensive income rather than the statement of loss, unless this creates an accounting mismatch.

The Company recognizes financial assets and liabilities on the statement of financial position when it becomes a party to the contractual provisions of the instrument.

Cash and cash equivalents / Guaranteed investment certificate

Cash and cash equivalents include cash on hand and demand deposits and investments with maturities from the date of acquisition of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant changes in value. Cash is classified as subsequently measured at amortized cost. Cash equivalents are classified as subsequently measured at amortized cost, except for money market investments, which are classified as subsequently measured at fair value through profit or loss. Guaranteed investment certificate is measured at amortized cost.

Trade receivables

Trade receivables relate to amounts received from sales under licensing agreements for use of the App. These receivables are non-interest bearing and are recognized at face amount, except when fair value is materially different, and are subsequently measured at amortized cost. Trade receivables recorded are net of lifetime expected credit losses.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Trade payables

Trade payables are non-interest bearing if paid when due and are recognized at face amount, except when fair value is materially different. Trade payables are subsequently measured at amortized cost.

Expected credit losses

For trade receivables, the Company applies the simplified approach to determining expected credit losses, which requires expected lifetime losses to be recognised upon initial recognition of the receivables.

Revenue recognition

IFRS 15 *Revenue from Contracts with Customers* provides a five-step model for the recognition of revenue when control of goods is transferred to, or a service is performed for, the customer. The five steps are to identify the contract(s) with the customer, identify the performance obligations in the contract, determine the transaction price, allocate the transaction price to each performance obligation and recognize revenue as each performance obligation is satisfied.

The Company's revenue consists of licensing fees earned from the use of its App. The licensee obtains control over the use of the App when access to the App is granted. License fees are payable monthly in advance on the first day of each month and revenue is recognized at month end.

Share-based payment transactions

The Company grants stock options to buy common shares of the Company to directors, officers and employees. The board of directors grants such options for periods of up to ten years, which vest immediately and are priced at the previous day's closing price.

The fair value of the options is measured at grant date, using the Black-Scholes option pricing model, and is recognized over the vesting period of the options. The fair value is recognized as an expense with a corresponding increase in equity. The amount recognized as expense is adjusted to reflect the number of share options expected to vest.

Where the terms of a stock option is modified, the minimum expense recognized is the expense as if the terms had not been modified. An additional expense is recognized for any modification which increases the total fair value of the share-based compensation arrangement, or is otherwise beneficial to the employee as measured at the date of modification over the remaining vesting period.

Share-based payments to non-employees are measured at the fair value of the goods or services received or the fair value of the equity instruments issued, if it is determined the fair value of the goods or services cannot be reliably measured, and are recorded at the date the goods or services are received.

Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects. Common shares issued for consideration other than cash, are valued based on their market value at the date the common shares are issued.

3. SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes

Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

Deferred tax is recorded using the statement of financial position liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities that is not a business combination and that affects neither accounting nor taxable profit or loss; and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities on an undiscounted basis, using tax rates enacted or substantively enacted at the statement of financial position date.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Earnings/Loss per share

Basic earnings/loss per share is computed by dividing the net income or loss attributable to the owners of the Company by the weighted average number of common shares outstanding for the relevant period.

Diluted earnings/loss per share is determined by adjusting the earnings or loss attributable to the owners of the Company and the weighted average number of common shares outstanding for the effects of dilutive instruments, which includes stock options and common share purchase warrants, as if their dilutive effect was at the beginning of the period. The calculation of the diluted number of common shares assumes that proceeds received from the exercise of "in-the-money" stock options and common share purchase warrants are used to purchase common shares of the Company at their average market price for the period. In periods that the Company reports a net loss, per share amounts are not presented on a diluted basis as the result would be anti-dilutive.

Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control. Related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Future Accounting Pronouncements

There are currently no amendments and/or revisions to existing IFRS standards or new standards effective for periods beginning after January 1, 2018 that are expected to be applicable to the Company.

(Expressed in Canadian Dollars)

4. GUARANTEED INVESTMENT CERTIFICATE

The Company has received corporate credit cards with credit limits totalling $25,000. The guaranteed investment certificate ("GIC") will be held as security for the credit cards by the bank. The GIC matures on August 23, 2019 and has an interest rate of prime minus 2.6%. The GIC has been classified as a current asset as the Company has the option to cancel the credit cards and redeem the GIC on August 23, 2019.

5. INTANGIBLE ASSETS

On July 1, 2018, the Company purchased the Zimtu Advantage software application (the "App") including the source code, website and other intellectual property rights from Zimtu Capital Corp. ("Zimtu") by issuing 10,000,000 common shares valued at $0.03 per share for total consideration of $300,000. Pursuant to the App Purchase Agreement, in the event that the Company chooses to sell the App, Zimtu will have a right of first offer to negotiate mutually acceptable terms for the purchase of the App.

	Total $
May 31, 2018	-
Additions	300,000
November 30, 2018	300,000

The App was assessed as having an indefinite useful life. See Notes 3, 7 and 8.

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consists of the following:

	November 30, 2018 $	May 31, 2018 $
Accounts payable	9,227	-
Accrued liabilities	18,811	2,600
Amounts due to related parties	2,100	-
	30,138	2,600

7. SHARE CAPITAL

Shares:

Authorized:
i. Unlimited common shares without par value
ii. Unlimited preferred shares without par value

Issued and outstanding:

As of November 30, 2018, the issued and outstanding common shares of the company consisted of 23,078,001 common shares and NIL preferred shares (May 31, 2018: 1 common share and NIL preferred shares).

Changes in share capital during the period:

(Expressed in Canadian Dollars)

On June 15, 2018, the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

7. **SHARE CAPITAL** (continued)

On July 1, 2018, the Company issued 10,000,000 common shares at $0.03 per share as consideration of payment for the purchase of the App as described in note 5. See Note 8.

On July 6, 2018, the Company completed a non-brokered financing totalling $368,850 whereby it issued a total of 7,377,000 common shares at $0.05 per share. In association with this transaction, the Company paid $7,073 in finder's fees. The finder's fees were accounted for as a share issuance cost.

On July 27, 2018, the Company completed a non-brokered financing totalling $105,050 whereby it issued a total of 2,101,000 common shares at $0.05 per share.

Stock Options:

On September 6, 2018, the Company adopted an Incentive Stock Option Plan under which it is authorized to grant options to directors, officers, consultants or employees of the Company. The terms of the granted stock options as well as the vesting conditions are at the sole discretion of the directors.

During the six month period ended November 30, 2018, the Company granted stock options as follows:

On September 6, 2018, the Company entered into stock option agreements with two directors. Pursuant to the agreements:

- Each director was granted 200,000 share purchase options, at an exercise price of $0.05 per option, with an expiry date of September 6, 2023; and
- Share purchase options vest immediately upon issuance.

A continuity schedule of the incentive stock options is as follows:

	Number of options	**Weighted average exercise price $**
May 31, 2018	-	-
Granted	400,000	0.05
Exercised	-	-
Cancelled	-	-
November 30, 2018	400,000	0.05
Weighted average life (years)	4.77	

As at November 30, 2018, the Company had the following stock options outstanding and exercisable:

Expiry Date	Exercise Price	Number of options
September 6, 2023	$0.05	400,000

(Expressed in Canadian Dollars)

7. SHARE CAPITAL (continued)

The fair value of options granted during the period was estimated on the date of grant using the Black-Scholes option pricing model assuming no expected dividends and the following assumptions:

Expected stock price volatility	100%
Annual risk free interest rate	1.94%
Expected life of options	5 years
Expected forfeiture	0%

The weighted average fair value of options granted was $0.038 per option. During the six months ended November 30, 2018, the Company recognized share-based payments of $15,000 for options granted to directors in connection with their duties.

8. RELATED PARTY TRANSACTIONS

During the six months ended November 30, 2018 compensation of related parties was as follows:

Key management and related party compensation*	**November 30, 2018 $**
Remuneration and fees	16,748
Salaries and benefits	12,070
Share-based payments	15,000
	43,818

* The remuneration and fees were allocated to professional fees of $12,000 and share issuance costs of $4,748.

During the six months ended November 30, 2018, the Company incurred professional fees of $12,000 (May 31, 2018: $nil) to a company controlled by the CFO of the Company. As at November 30, 2018, the Company owed $2,000 (May 31, 2018: $nil) (net of GST) to the related company. The amount due is unsecured, non-interest bearing, due on demand and to be settled in cash.

Salaries and benefits consist of wages paid to the Company's CEO.

During the six months ended November 30, 2018, the Company incurred finder's fees of $4,748 to Zimtu, where a Director of the Company is the CEO. In addition Zimtu paid certain App maintenance fees totalling $2,839 (May 31, 2018: $nil) on behalf of the Company.

During the six months ended November 30, 2018, the Company incurred share-based compensation of $15,000 to directors of the Company.

On June 15, 2018, the Company issued 3,600,000 common shares at $0.02 per share to certain directors and officers of the Company for proceeds of $72,000.

On July 1, 2018, the Company purchased the App including the source code, website and other intellectual property rights from Zimtu for 10,000,000 common shares valued at $0.03 per share for total consideration of $300,000. Of this amount, 4,300,000 common shares were issued to officers of the Company and 4,000,000 common shares were issued to Zimtu.

(Expressed in Canadian Dollars)

8. RELATED PARTY TRANSACTIONS (continued)

On July 1, 2018, the Company entered into a License Agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu for a fee of $10,000 per month. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Pursuant to the License Agreement, Zimtu has agreed to fund the Company's development and marketing costs for the App up to a maximum of $100,000. On November 1, 2018 Zimtu agreed that the minimum term of the license will be to October 31, 2019 and that 30 days' notice of termination would not be provided prior to October 1, 2019.

On September 11, 2018, the Company entered into an App Further Development Agreement (the "AFDA") with Zimtu whereby Zimtu has agreed to pay the Company a fee of $100,000, in accordance with a to be agreed upon payment schedule, to improve and further develop the App for its use. Pursuant to the AFDA:

- The development services include improving functionality and data accuracy, rebranding the website and its landing page, providing marketing services and a program including email marketing, search engine marketing and optimization, online advertising and trade shows, and providing documentation for the improvements (collectively, the "deliverables");
- The Company remains the sole and exclusive owner of the deliverables;
- Upon payment of the fee, Zimtu will be granted a license to execute, perform, display and operate the App and to use and copy the documentation as required to operate the App;
- Upon acceptance of the deliverables by Zimtu, the Company will provide a limited 60-day warranty to cover any programming errors in the deliverables; and
- Expiry occurs on completion of the work which is expected to take up to one year.

Work on this project commenced in December 2018. See Note 13.

9. COMITTMENT AND CONTINGENCY

The Company entered into a financial data licensing agreement related to stock market quotes and data for the App with a termination date of January 31, 2019. On October 4, 2018, the Company entered into a subsequent financial data licensing agreement with the same party with a start date of February 1, 2019. The new agreement has a termination date of April 30, 2019 and is renewable quarterly upon its termination.

The data agreement fees of US$4,600 payable to the end of the contract are as follows:

	November 30, 2018	May 31, 2018
	$	$
	30,581	50,549

The fees are translated to CAD$ at the financial statements period end date closing exchange rate.

The Company has corporate credit cards with credit limits totalling $25,000. As at November 30, 2018, the balances owing on these credit cards totalled $4,870 (May 31, 2018: $nil). See Note 4.

(Expressed in Canadian Dollars)

10. GENERAL AND ADMINISTRATIVE EXPENSES

General and administrative expenses consist of the following:

	For the three months ended November 30, 2018 $	For the six months ended November 30, 2018 $
Advertising and promotion	404	880
Filing fees and transfer agent	6,833	6,833
Office and general	241	1,167
Professional services	40,729	78,730
Salaries and benefits	12,070	12,070
Share-based compensation (Notes 7 and 8)	15,000	15,000
	75,277	114,680

11. FAIR VALUE MEASUREMENT

There are three levels of the fair value hierarchy that prioritize the inputs to valuation techniques used to measure fair value, with Level 1 inputs having the highest priority. The levels and the valuation techniques used to value the Company's financial assets and liabilities are described below:

Level 1 – Quoted Prices in Active Markets for Identical Assets
Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Cash equivalents and guaranteed investment certificate are valued using quoted market prices in active markets. Accordingly, these items are included in Level 1 of the fair value hierarchy.

Level 2 – Significant Other Observable Inputs
Quoted prices in markets that are not active, quoted prices for similar assets or liabilities in active markets, or inputs that are observable, either directly or indirectly, for substantially the full term of the asset or liability.

Level 3 – Significant Unobservable Inputs
Unobservable (supported by little or no market activity) prices.

12. CAPITAL MANAGEMENT

The Company's capital currently consists of shareholders' equity and working capital. The Company's objective when managing capital is to safeguard the entity's ability to continue as a going concern, meet financial obligations, have sufficient capital to achieve and maintain profitable operations and to provide returns for shareholders and benefits for other stakeholders. As at November 30, 2018, the Company had working capital of $414,751.

The Company is exposed through its operations to the following financial risks:

- Market Risk

- Credit Risk
- Liquidity Risk

12. CAPITAL MANAGEMENT (continued)

In common with all other businesses, the Company is exposed to risks that arise from its use of financial instruments. This note describes the Company's objectives, policies, and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

General Objectives, Policies, and Processes

The Board of Directors has overall responsibility for the determination of the Company's risk management objectives and policies and, while retaining ultimate responsibility for them, it has delegated the authority for designing and operating processes that ensure the effective implementation of the objectives and policies to the Company's finance function.

The overall objective of the Board is to set policies that seek to reduce risk as far as possible without unduly affecting the Company's competitiveness and flexibility. Further details regarding these policies are set out below.

Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices are comprised of four types of risk: foreign currency risk, interest rate risk, commodity price risk and equity price risk.

Foreign currency risk

Foreign currency risk is the risk that a variation in exchange rates between the Canadian dollar and United States dollar or other foreign currencies will affect the Company's operations and financial results. The Company is exposed to currency risk to the extent that monetary assets and liabilities held by the Company are not denominated in Canadian dollars.

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Financial instruments which are potentially subject to credit risk consist primarily of cash and the GIC. Cash and the GIC are maintained with a financial institution of reputable credit and may be redeemed upon demand. The Company considers this risk to be minimal.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meets its financial obligations as they become due. The Company's policy is to ensure that it will always have sufficient cash to allow it to meet its liabilities when they become due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company's objective is to ensure that it has sufficient cash on demand to meet expected operational expenses. To achieve this objective, the Company will prepare annual capital expenditure budgets which will be regularly monitored and updated as necessary.

To achieve this objective, the Company will prepare annual capital expenditure budgets which will be regularly monitored and updated as necessary.

The Company monitors its risk of shortage of funds by monitoring the maturity dates of existing trade and other accounts payable.

13. SUBSEQUENT EVENT

On January 2, 2019, the Company received a payment of $50,000 from Zimtu pursuant to the AFDA. See Note 8.

SCHEDULE "D"

MANAGEMENT'S DISCUSSION AND ANALYSIS OF DIMENSION FIVE TECHNOLOGIES INC. FOR SIX MONTH PERIOD ENDED NOVEMBER 30, 2018

DIMENSION FIVE TECHNOLOGIES INC

Management Discussion and Analysis

For the Six Months Ended November 30, 2018
Prepared as of January 11, 2019

General

The following is a discussion and analysis of the operations, results, and financial position of Dimension Five Technologies Inc. (the "Company") for the six months ended November 30, 2018, and should be read in conjunction with the financial statements for the six months ended November 30, 2018, all of which are prepared in Canadian dollars and in accordance with International Financial Reporting Standards ("IFRS").

Forward-Looking Statements

All statements made in this MD&A, other than statements of historical fact, are forward-looking statements. The Company's actual results may differ significantly from those anticipated in the forward-looking statements and readers are cautioned not to place undue reliance on these forward-looking statements. Except as required by law, the Company undertakes no obligation to release the results of any revisions to forward-looking statements that may be made to reflect events or circumstances after the date of this MD&A or to reflect the occurrence of unanticipated events. Forward-looking statements include, but are not limited to, statements with respect to future price levels, success of technology development, success of marketing and product adoption, development time lines, currency fluctuations, requirements for additional capital, unanticipated expenses, trademark or patent disputes or claims, limitations on insurance coverage and the timing and possible outcome of pending litigation.

In certain cases, forward-looking statements can be identified by the use of words such as "plans", "expects" or "does not expect", "is expected", "budget", "scheduled", "estimates", "forecasts", "intends", "anticipates" or "does not anticipate", or "believes", or variations of such words and phrases, or state that certain actions, events or results "may", "could", "would", "might" or "will be taken", "occur" or "be achieved". Forward-looking statements involve 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 statements. Such factors include, among others, risks related to the integration of acquisitions; future price levels; accidents, labor disputes and other risks of the technology industry; delays in obtaining approvals or financing. 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. Accordingly, readers should not place undue reliance on forward-looking statements.

History of the Company

Dimension Five Technologies Inc. (the "Company") was incorporated in the Province of British Columbia on January 10, 2018, under the Business Corporations Act of British Columbia. The Company's primary business is the development and monetization of its online and mobile Zimtu Advantage software application ("the App").

The head office and principal address are located at Suite 1450, 789 West Pender Street, Vancouver, BC, Canada V6C 1H2 and the registered and records office of the Company is located at 885 West Georgia Street, Suite 900, Vancouver, BC, Canada V6C 3H1.

Year-to-date Highlights

On June 15, 2018 the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018 the Company completed the purchase of the Zimtu Advantage software application (the "App") from Zimtu Capital Corp. ("Zimtu"). The purchase includes 100% interest in the app including the source code, website and other intellectual property rights. The Company issued 10,000,000 common shares at $0.03 per share as consideration of payment for the purchase of the App for a total value of $300,000.

On July 1, 2018, the Company entered into a License Agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu for a fee of $10,000 per month. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Pursuant to the License Agreement, Zimtu has agreed to fund the Company's development and marketing costs for the App up to a maximum of $100,000. On November 1, 2018 Zimtu agreed that the minimum term of the license will be to October 31, 2019 and that 30 days' notice of termination would not be provided prior to October 1, 2019.

On July 6, 2018 the Company completed a non-brokered financing totalling $368,850 whereby it issued a total of 7,377,000 common shares at $0.05 per share. In association with this transaction, the Company paid $7,073 in finder's fees. The finder's fees were accounted for as a share issuance cost.

On July 27, 2018 the Company completed a non-brokered financing totalling $105,050 whereby it issued a total of 2,101,000 common shares at $0.05 per share.

On September 11, 2018, the Company entered into an App Further Development Agreement (the "AFDA") with Zimtu whereby Zimtu has agreed to pay the Company a fee of $100,000, in accordance with a to be agreed upon payment schedule, to improve and further develop the App for its use. Pursuant to the AFDA:

- The development services include improving functionality and data accuracy, rebranding the website and its landing page, providing marketing services and a program including email marketing, search engine marketing and optimization, online advertising and trade shows, and providing documentation for the improvements (collectively, the "deliverables");
- The Company remains the sole and exclusive owner of the deliverables;
- Upon payment of the fee, Zimtu will be granted a license to execute, perform, display and operate the App and to use and copy the documentation as required to operate the App;
- Upon acceptance of the deliverables by Zimtu, the Company will provide a limited 60-day warranty to cover any programming errors in the deliverables; and
- Expiry occurs on completion of the work which is expected to take up to one year.

Business of the Company

The Company's primary business is the development and monetization of its online and mobile software application the App. The App provides investors with detailed quotes of stocks listed on Canadian and German stock exchanges on a 15 minute delay along with other features. The App is a discovery tool and an opportunity finder which:

- Tracks over 1700+ cross-listed stocks trading in Canada and Germany
- Provides an overview of the whole market on multiple exchanges in Canada and Germany

- Has a built in algorithm that helps investors discover trending stock opportunities
- Allows users to analyze key metrics, such as; live news, volume, and price change on Canadian and German exchanges parallel to each other and by category
- More features are currently in the development stages.

Results of Operations for the six months ended November 30, 2018

The Company was incorporated January 10, 2018 and therefore no comparative six month period results can be provided.

Revenues

The Company recorded app license revenue of $50,000 in the period. This revenue is related to the license agreement with Zimtu.

Expenses

Expenses in the period: App maintenance expenses of $56,058 and general and administrative expenses of $114,680.

App maintenance expenses consist of stock market exchange data fees of $46,867 and website hosting fees of $9,191.

The Company incurred the following general and administrative expenses in the period:

	For the six months ended November 30, 2018 $
Advertising and promotion	880
Filing fees and transfer agent	6,833
Office expenses	1,167
Professional services	78,730
Salaries and benefits	12,070
Stock option based compensation	15,000
	114,680

Professional services expenses consist of legal $37,755, accounting $37,525, and technical writing $3,450. Salaries and benefits consist of wages and benefits paid to the Company's CEO.

Summary of Quarterly Results

The following table presents selected audited and unaudited financial information from the completed financial quarters since the incorporation of the Company:

	November 30, 2018 $	August 31, 2018 $	May 31, 2018 $	February 28, 2018 (Note 1) $
Revenue	30,000	20,000	-	-
Expenses	110,303	60,435	10,705	7,634
Net loss	80,303	40,435	10,705	7,634
Total assets	744,889	800,287	304,562	14,024
Working Capital	414,751	482,203	2,600	12,367
Total liabilities	30,138	20,233	2,600	1,658
Equity	714,751	780,054	301,962	12,366

Note 1: Results from the quarter ended February 28, 2018 relate to the 50 day period from January 10, 2018 (date of incorporation) to February 28, 2018.

The quarterly fluctuations shown above were generally caused by the Company entering into App purchase and licensing agreements, completion of financings, and the timing of certain expenses. During the quarter ended August 31, 2018 the Company completed the purchase of the Zimtu Advantage software application (the "App") from Zimtu Capital Corp. and entered into a licensing agreement with Zimtu where the Company earns $10,000 per month in license fees. Related to the App purchase, the Company began incurring operating expenses including: stock market data and website hosting expenses. Fluctuations in expenses that occurred between all quarters were primarily related to the timing of legal and accounting fees for advisory services related to the Company's aim to obtain a stock exchange listing.

During the three month period ended November 30, 2018, the Company:

- Earned $30,000 in App license revenue.
- Recorded app maintenance expenses of $35,026.
- Recorded general and administrative expenses of $75,277 as detailed below.

General and administrative expenses

The Company incurred the following general and administrative expenses in the period:

	For the three months ended November 30, 2018 $
Advertising and promotion	404
Filing fees and transfer agent	6,833
Office expenses	241
Professional services	40,729
Salaries and benefits	12,070
Stock option based compensation	15,000
	75,277

Professional services expenses consisted of accounting fees of $20,025 and legal fees of $20,704. Salaries and benefits consist of wages and benefits paid to the Company's CEO. 400,000 stock options were granted to directors of the company in the period.

Liquidity and Capital Resources

At November 30, 2018, the Company had a working capital of $414,751, which included cash of $392,291 available to meet current liabilities of $30,138 and other short term business requirements. The Company's accounts payable and accrued liabilities have contractual maturities of less than 30 days and are subject to normal trade terms. The Company has no long-term debt.

During the six months ended November 30, 2018, the Company had positive cash flow from operations, investing and financing activities of $90,197, and a net loss from operations of $120,738.

On June 15, 2018 the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018 the Company completed the purchase of the Zimtu Advantage software application (the "App") from Zimtu Capital Corp. ("Zimtu"). The purchase includes 100% interest in the app including the source code, website and other intellectual property rights. The Company issued 10,000,000 common shares at $0.03 per share as consideration of payment for the purchase of the App for a total value of $300,000.

On July 1, 2018, the Company entered into a License Agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu for a fee of $10,000 per month. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Pursuant to the License Agreement, Zimtu has agreed to fund the Company's development and marketing costs for the App up to a maximum of $100,000. On November 1, 2018 Zimtu agreed that the minimum term of the license will be to October 31, 2019 and that 30 days' notice of termination would not be provided prior to October 1, 2019.

On July 6, 2018 the Company completed a non-brokered financing totalling $368,850 whereby it issued a total of 7,377,000 common shares at $0.05 per share. In association with this transaction, the Company paid $7,073 in finder's fees. The finder's fees were accounted for as a share issuance cost.

On July 27, 2018 the Company completed a non-brokered financing totalling $105,050 whereby it issued a total of 2,101,000 common shares at $0.05 per share.

The Company has financed its operations to date primarily through the issuance of common shares. The Company believes that it has sufficient working capital for its short-term corporate obligations but generation of additional capital will be required for future operations until sufficient revenue can be generated from the Company's App. As the Company cannot predict the time at which revenue will exceed expenses, the Company continues to seek capital through various means including the issuance of equity and/or debt.

In management's view, given the nature of the Company's operations, which consist of the development of the App, the most relevant financial information relates primarily to current liquidity, solvency and planned development expenditures. The Company's financial success will be dependent upon the extent to which it can complete development of its current product and the user absorption the product receives. Such development may take longer than expected and the amount of resulting revenue, if any, is difficult to determine. The value of the core product is largely dependent upon many factors beyond the Company's control.

Commitments

The Company entered into a financial data licensing agreement related to stock market quotes and data for the App with a termination date of January 31, 2019. On October 4, 2018 the Company entered into a subsequent financial license agreement with the same party with a start date of February 1, 2019. The new agreement has a termination date of April 30, 2019 and is renewable quarterly upon its termination.

The data agreement fees of US$4,600 payable to the end of the contract are as follows:

	November 30, 2018 **$**
	30,581

The fees are translated to CAD$ at the financial statements period end date closing exchange rate.

Off balance sheet arrangements

At November 30, 2018 the Company had no material off-balance sheet arrangements that have, or are reasonably likely to have an effect on the results of operations or financial condition of the Company.

Related Party Transactions

During the six months ended November 30, 2018 compensation of related parties was as follows:

Key management and related party compensation*	November 30, 2018 $
Remuneration and fees	16,748
Salaries and benefits	12,070
Share based compensation	15,000
	43,818

* The remuneration and fees were allocated to professional fees of $12,000 and share issuance costs of $4,748.

During the six months ended November 30, 2018, the Company incurred professional fees of $12,000 (May 31, 2018: $nil) to a company controlled by the CFO of the Company. As at November 30, 2018, the Company owed $2,000 (May 31, 2018: $nil) (net of GST) to the related company. The amount due is unsecured, non-interest bearing, due on demand and to be settled in cash.

Salaries and benefits consist of wages paid to the Company's CEO.

During the six months ended November 30, 2018, the Company incurred finder's fees of $4,748 (May 31, 2018: $nil) to Zimtu, where a Director of the Company is the CEO. In addition Zimtu paid certain App maintenance fees totalling $2,839 (May 31, 2018: $nil) on behalf of the Company.

During the six months ended November 30, 2018, the Company incurred stock option based compensation of $15,000 (May 31, 2018: $nil) to directors of the Company.

On June 15, 2018, the Company issued 3,600,000 common shares at $0.02 per share to certain Directors and Officers of the Company for proceeds of $72,000.

On July 1, 2018, the Company purchased the App including the source code, website and other intellectual property rights from Zimtu for 10,000,000 common shares valued at $0.03 per share for total consideration of $300,000. Of this amount, 4,300,000 common shares were issued to officers of the Company and 4,000,000 common shares were issued to Zimtu.

On July 1, 2018, the Company entered into a License Agreement with Zimtu, whereby the Company has granted a non-exclusive, non-transferable, non-sublicensable and revocable app user license to Zimtu for a fee of $10,000 per month. The current agreement is for a term of 18 months and may be renewed for an additional 18 months if mutually agreed upon. The agreement may be terminated by Zimtu by providing 30 days' notice to the Company. Pursuant to the License Agreement, Zimtu has agreed to fund the Company's development and marketing costs for the App up to a maximum of $100,000. On November 1, 2018 Zimtu agreed that the minimum term of the license will be to October 31, 2019 and that 30 days' notice of termination would not be provided prior to October 1, 2019.

On September 6, 2018, the Company adopted an Incentive Stock Option Plan under which it is authorized to grant options to directors, officers, consultants or employees of the Company. The terms of the granted stock options as well as the vesting conditions are at the sole discretion of the directors. On September 6, 2018, the Company granted 400,000 incentive stock options to directors of the Company. The stock options have an exercise price of $0.05 each, with an expiry date of September 6, 2023.

On September 11, 2018, the Company entered into a development agreement with Zimtu pursuant to which Zimtu has agreed to pay the Company $100,000 for development and marketing off the App. The development plans include improving functionality, the App's website and landing page as well as rebranding the App. The marketing plans include search engine optimization, and online and email advertising.

Other MD&A Requirements

Disclosure of Outstanding Share Capital

The Company has an authorized share capital of:

i. Unlimited common shares without par value
ii. Unlimited preferred shares without par value

The following table describes the issued and outstanding share capital of the Company:

	January 11, 2019	November 30, 2018	May 31, 2018
Common Shares	23,078,001	23,078,001	1
Preferred Shares	-	-	-
Stock Options	400,000	400,000	-
Fully Diluted Shares	23,478,001	23,478,001	1

For additional details of outstanding share capital, refer to the financial statements for the period ended November 30, 2018.

Risk Factors

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

Limited Operating History and No Assurance of Profitability: The Company is a start-up business with a limited operating history and no established brand recognition. The Company will be subject to all the business risks and uncertainties associated with any new business enterprise, including the risks that it will not establish a market for its services, achieve its growth objectives or become profitable. The Company anticipates that it may take several years to achieve positive cash flow from operations. There can be no assurance that there will be demand for the Company's services or that the Company will become profitable.

Need for funds: In the short term, the continued operation of the Company will be dependent upon its ability to procure additional financing. The Company must obtain such financing through equity financing and there can be no assurance that the Company can raise the required capital it needs to build and expand the Company's business. Without this additional financing, the Company may be unable to advance the Company's business model, and the Company will likely fail. There can be no certainty that the Company can obtain these funds, in which case any investment in the Company may be lost. The raising of equity funding will also result in dilution of the equity position held by the Company's shareholders.

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

Operational Risks: The Company will be affected by several operational risks against which it may not be adequately insured or for which insurance is not available, including: catastrophic accidents; fires; changes in the regulatory environment; impact of non-compliance with laws and regulations; labor disputes; natural phenomena such as inclement weather conditions, floods, earthquakes and ground movements. There is no assurance that the foregoing risks and hazards will not result in damage to, or destruction of, the Company's premises, personal injury or death, environmental damage, resulting in adverse impacts on the Company's operations, costs, monetary losses, potential legal liability and future cash flows, earnings and financial condition. Also, the Company may be subject to or affected by liability or sustain loss for certain risks and hazards against which it cannot insure or which it may elect not to insure because of the cost. This lack of insurance coverage could have an adverse impact on the Company's future cash flows, earnings, results of operations and financial condition.

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

Unforeseen Competition: There can be no assurance that significant competition will not enter the market and offer any number of similar services to those provided by the Company. Such competition could have a significant adverse effect on the growth potential of the Company's business by effectively dividing the existing market for such products and services.

Trends: The Company's success depends on the continuation of stock trading and the ability of products to add new users, sell licensing and generate revenue. Future revenues will be largely dependent on the company's ability to generate revenue from third parties advertising within the Company's products. Changes in media trends which affect user adoption and marketing habits may significantly affect the Company's ability to collect revenue in the future. If third party marketers decide that the Company's products are experimental or unproven, or if third party policies limit our ability to deliver or target advertising on mobile devices and desktop, or if adverse legal developments arise relating to advertising, including legislative and regulatory developments and developments in litigation, or if our products are unable to sustain or increase the value of our ads or marketers' ability to analyze and measure the value of our ads, or if trends for advertising on mobile devices or on personal computers changes, our advertising revenue could be adversely affected.

Dependence on Personnel: The Company's future success depends substantially on the continued services of its executive officers and its key development personnel. If one or more of its executive officers or key development personnel were unable to unwilling to continue in their present positions, the Company might not be able to replace them easily or at all. In addition, if any of its executive officers or key employees joins a competitor or forms a competing company, the Company may lose know-how, key professionals and staff members.

Management of Growth: The Company may experience a period of significant growth that will place a strain upon its management systems and resources. Its future will depend in part on the ability of its officers and other key employees to implement and improve financial and management controls, reporting systems and procedures on a timely basis and to expand, train motivate and manage the workforce. The Company's current and planned personnel, systems, procedures and controls may be inadequate to support its future operations.

Data Security Risks: The Company will utilize servers with significant amounts of data stored thereon at the company's physical office and stored on the cloud, on the internet through third party companies. Should the Company be responsible for the loss of any or all the data stored by it, the liability could materially undermine the financial stability of the Company. Also, much of the data stored at the Company's premises or within the servers will be confidential. Anyone who can circumvent the Company's security measures could misappropriate proprietary information or cause interruptions in its operations.

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

Dividends: The Company has not paid dividends to shareholders in the past and does not anticipate paying dividends in the foreseeable future. The Company expects to retain its earnings to finance growth.

Officer and Director Conflicts: Because directors and officers of the Company and/or the Company are or may become directors or officers of other reporting companies or have significant shareholdings in other technology companies, the directors and officers of the Company may have a conflict of interest in conducting their duties. There can be no assurance such conflicts of interests will be resolved to the benefit of the Company.

Our future growth depends in large part on the success of our partner relationships: In addition to our sales force, we rely on partners to increase our sales and distribution of our software and services. We are dependent on partner relationships to contribute to our growth and to create leverage in our business model. Our future growth will be increasingly dependent on the success of our partner relationships, and if those partnerships do not provide such benefits, our ability to grow our business will be harmed. If we are unable to scale our partner relationships effectively, or if our partners are unable to serve our customers effectively, we may need to expand our services organization, which could adversely affect our results of operations.

We may not be able to respond to rapid technological changes with new offerings: The markets for our software are characterized by constant technological changes, changing open-source software platform technologies and standards, changing customer needs and frequent new software product introductions and improvements. The introduction of third-party solutions embodying new technologies and the emergence of new industry standards, including any open-source projects that have become widely adopted, could make our existing and future software offerings obsolete and unmarketable.

Incorrect or improper implementation or use of our software could result in customer dissatisfaction: Our platform must integrate with a variety of operating systems, software applications and hardware developed by others. If we or our customers are unable to implement our software successfully, or are unable to do so in a timely manner, or if we are unable to devote the necessary resources to ensure that our solutions interoperate with other software, systems and hardware, customer perceptions of our company may be impaired, our reputation and brand may suffer and customers may choose not to increase their use of our software.

The reliability of our software will be critical to our success: Our reputation and ability to attract, retain and serve our customers are dependent upon the reliable performance of our software and our underlying technical and network infrastructure. We have experienced, and will in the future experience, interruptions, outages and other performance problems. In addition, we rely on third-party service providers to host and deliver certain information, and these third parties may also experience interruptions, outages and other performance problems. Such disruptions may be due to a variety of factors, including infrastructure changes, human or software errors, capacity constraints and inadequate design. A future rapid expansion of our business could increase the risk of such disruptions. In some instances, we may not be able to identify the cause or causes of these performance problems within an acceptable period of time. Any errors, defects or security vulnerabilities discovered in our offerings could result in loss of revenue or delay in revenue recognition, loss of customers and increased service and warranty cost, any of which could adversely affect our business, results of operations and financial condition.

If we are unable to protect our intellectual property rights, our competitive position could be harmed or we could be required to incur significant expenses to enforce our rights: Our ability to protect our intellectual property affects the success of our business. We rely on trade secret, patent, copyright and trademark laws and confidentiality agreements with employees and third parties, all of which offer only limited protection. The steps we have taken to protect our proprietary rights may not be adequate to preclude misappropriation of our proprietary information or infringement of our intellectual property rights, and our ability to police such misappropriation or infringement is uncertain. The intellectual property rights granted to us, if any, may not provide us with proprietary protection or competitive advantages, and, as with any technology, competitors may be able to develop similar or superior technologies to our own now or in the future. In addition, we rely on contractual and license agreements with third parties in connection with their use of our products and technology. There is no guarantee that such parties will abide by the terms of such agreements or that we will be able to adequately enforce our rights.

Claims by others that we or our customers infringe the proprietary technology of such other persons could force us to pay damages or prevent us from using certain technology in our products: Third parties could claim that our products or technology infringe their proprietary rights. Any claim of infringement by a third party, even one without merit, could cause us to incur substantial costs defending against the claim, and could distract our management from our business. Furthermore, a party making such a claim, if successful, could secure a judgment that requires us to pay substantial damages. A judgment could also include an injunction or other court order that could prevent us from offering our products. In addition, we might be required to seek a license for the use of such intellectual property, which may not be available on commercially reasonable terms or at all. Alternatively, we may be required to develop non-infringing technology, which could require significant effort and expense and may ultimately not be successful.

Changes in Accounting Policies

There have been no changes in the accounting policies.

Future Accounting Standards, Amendments, and Interpretations Not Yet Effective

For details of the Company's Future Accounting Standards, including accounting standards not yet adopted, new accounting standards adopted, and accounting standards amended but not yet effective, please refer to Note 3 of the Company's financial statements for the three and six months ended November 30, 2018.

Financial Instruments and Capital Disclosures

As at November 30, 2018, the Company's financial instruments consist of cash and cash equivalents, GIC investment, accounts receivable, accounts payable and accrued liabilities. The carrying value of these financial instruments approximate their fair values. The use of financial instruments can expose the Company to several risks, including interest rate, credit, currency, and market risk. A discussion of the Company's use of financial instruments and their associated risk is provided below:

a) Fair value - The Company classifies its financial instruments using a fair value hierarchy as a framework for disclosing fair value of financial instruments based on inputs used to value the Company's investments. The hierarchy of inputs and description of inputs is described as follows:

b) Interest rate risk - The Company is not exposed to significant interest rate risk even though the Company has cash balances, and its current policy is to invest excess cash in certificates of deposit or money market funds of major Canadian chartered banks. The GIC included in investment bear interest at a fixed rate, and the Company is, therefore, exposed to the risk of changes in fair value resulting from interest rate fluctuations. The sensitivity of the Company to a variation of 1% in the interest rate would not have a significant impact. The Company's other financial assets and financial liabilities do not comprise any interest rate risk since they do not bear interest.

c) Credit risk - The Company is not exposed to significant credit risk on its cash and cash equivalents and investments due to its cash and cash equivalents are placed with major financial institutions and investments are placed with a Canadian chartered bank. Management believes that the credit risk with respect to advances and amounts receivables is remote. One customer accounted for 100% of the Company's licensing revenue.

d) Currency risk - The Company is not exposed to significant currency risk on fluctuations considering that its assets and liabilities are stated in Canadian dollars.

f) Market risk - Market risk is the risk that the fair value of or future cash flows from the Company's financial instruments will significantly fluctuate because of changes in market prices. The Company is not exposed to significant market risk as the financial instruments consists mainly of cash and a GIC held at a major Canadian chartered bank.

g) Capital management - The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to meet its daily operating expenses. The Company may raise additional capital for additional cash required. 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 identify and acquire new investment or business opportunities.

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 periods ended November 30, 2018 and May 31, 2018. The Company is not subject to externally imposed capital requirements.

Proposed Transactions and Subsequent Events

On January 2, 2019, the Company received a payment of $50,000 from Zimtu pursuant to the AFDA. See Note 8.

Approval

The Board of Directors of Dimension Five Technologies Inc. has approved the disclosure contained in this MD&A.

SCHEDULE "E"

AUDITED CARVE-OUT FINANCIAL STATEMENTS OF ZIMTU CAPITAL CORP. FOR THE YEAR ENDED NOVEMBER 30, 2017

zimtu CAPITAL CORP.

Carve-Out Financial Statements

November 30, 2017

(Expressed in Canadian Dollars)

MNP LLP

INDEPENDENT AUDITORS' REPORT

To the Shareholders of Zimtu Capital Corp.:

We have audited the accompanying carve-out financial statements of Zimtu Capital Corp. (the "Company"), which comprise the carve-out statement of financial position as at November 30, 2017, and the carve-out statements of loss and comprehensive loss, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for Financial Statements

Management is responsible for the preparation and fair presentation of these carve-out financial statements in accordance with International Financial Reporting Standards and a financial reporting framework specified in subsection 3.11(6) of National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards for carve-out financial statements, and for such internal control as management determines is necessary to enable the preparation of carve-out 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 carve-out financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the carve-out financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the carve-out financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the carve-out 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 carve-out financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the carve-out financial statements.

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

Opinion

In our opinion, the carve-out financial statements present fairly, in all material respects, the carve-out financial position of the Zimtu Capital Corp. as at November 30, 2017 and the results of its operations and its cash flows for the year then ended in accordance with International Financial Reporting Standards and a financial reporting framework specified in subsection 3.11(6) of National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards for carve-out financial statements.

Other Matter

The carve-out financial statements of Zimtu Capital Corp. as at November 30, 2016 and for the year then ended were not audited. No opinion is expressed on those statements.

Vancouver, Canada
November 30, 2018

MNP LLP
Chartered Professional Accountants

Praxity MEMBER GLOBAL ALLIANCE OF INDEPENDENT FIRMS
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Zimtu Capital Corp.
Carve-Out Statements of Financial Position
As at November 30,
(Expressed in Canadian Dollars)

		2017		2016
				(Unaudited)
Assets				
Deferred development costs (Note 5)	$	**164,679**	$	133,205
Liabilities				
Due to related party (Note 6)	$	**411,014**	$	243,346
Equity				
Deficit		**(246,335)**		(110,141)
Total liabilities and equity	$	**164,679**	$	133,205

On behalf of the Board:

"David Hodge" Director *"Sean Charland"* Director

Nature of operations (Note 1)
Events after the reporting period (Note 8)

The accompanying notes are an integral part of these carve-out financial statements.

Zimtu Capital Corp.
Carve-Out Statements of Loss and Comprehensive Loss
For the years ended November 30,
(Expressed in Canadian Dollars)

		2017		2016 (Unaudited)
Expenses				
App maintenance expenses	$	**136,194**	$	84,815
Net and comprehensive loss for the year	$	**136,194**	$	84,815

The accompanying notes are an integral part of these carve-out financial statements.

Zimtu Capital Corp.
Carve-Out Statements of Changes in Equity
As at November 30, 2017 and 2016
(Expressed in Canadian Dollars)

	Deficit	Total Equity
Balance, November 30, 2015 (Unaudited)	**$ (25,326)**	**$ (25,326)**
Net loss for the year	(84,815)	(84,815)
Balance, November 30, 2016 (Unaudited)	**(110,141)**	**(110,141)**
Net loss for the year	(136,194)	(136,194)
Balance, November 30, 2017	**$ (246,335)**	**$ (246,335)**

The accompanying notes are an integral part of these carve-out financial statements.

Zimtu Capital Corp.
Carve-Out Statements of Cash Flows
For the years ended November 30,
(Expressed in Canadian Dollars)

		2017		2016
				(Unaudited)
Operating Activities				
Net loss for the year	$	**(136,194)**	$	(84,815)
Changes in non-cash working capital:				
Due to Zimtu		**167,668**		133,782
Cash provided by operating activities		**31,474**		48,967
Investing Activities				
Deferred development costs	$	**(31,474)**	$	(48,967)
Cash used in investing activities		**(31,474)**		(48,967)
Cash, beginning and end of year	$	**-**	$	-

The accompanying notes are an integral part of these carve-out financial statements.

1. NATURE OF OPERATIONS AND CONTINUANCE OF OPERATIONS

Zimtu Capital Corp. (the "Company") was incorporated in the Province of British Columbia on July 4, 2006, under the Business Corporations Act of British Columbia. The Company is traded on the TSX Venture Exchange ("TSX-V") under the symbol 'ZC'. The Company also trades on the Frankfurt Stock Exchange under the symbol 'ZCT1'.

These carve-out financial statements reflect the financial position, results of operations, and cash flows for the Zimtu App (the "Zimtu App" or the "App"), a software application developed by the Company. On July 1, 2018, the Company entered into an agreement with Dimension Five Technologies Inc. ("Dimension Five"), a private company, to sell the Zimtu App. Please also refer to Note 8.

The head office and principal address are located at Suite 1450, 789 West Pender Street, Vancouver, BC, Canada V6C 1H2 and the registered and records office of the Company is located at Suite 800, 885 West Georgia Street, Vancouver, BC, Canada V6C 3H1.

These carve-out financial statements were authorized for issue by the Audit Committee and Board of Directors on November 30, 2018.

2. BASIS OF PREPARATION

a) Statement of Compliance

The carve-out financial statements are prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and the International Financial Reporting Interpretations Committee ("IFRIC") and in accordance with a financial reporting framework specified in subsection 3.11(6) of National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards for carve-out financial statements.

b) Basis of Measurement

These carve-out financial statements have been prepared on a historical costs basis except for financial instruments classified as financial instruments at fair value through profit or loss, which are stated at their fair value. In addition, these carve-out financial statement has been prepared using the accrual basis of accounting.

c) Foreign Currency Transactions

The Company's functional currency and reporting currency is the Canadian dollars and transactions denominated in foreign currencies are translated into Canadian dollars at the exchange rates prevailing at the transaction dates or at the average exchange rate for the month in which the transaction occurs or the revenue is recognized.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of carve-out financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and related disclosure.

Judgement is used mainly in determining how a balance or transaction should be recognized in the cave-out financial statements. Estimates and assumptions are used mainly in determining the measurement of recognized transactions and balances. Actual results may differ from these estimates.

Significant areas where management's judgement has been applied include:

- The recoverability of the carrying value of the Zimtu App is dependent on successful development of the software.

4. SIGNIFICANT ACCOUNTING POLICIES

Deferred Development Costs

The Company carries on various development and operating activities to develop the App. Operating costs are expensed in the periods in which they are incurred. Development costs are recognized as assets and recorded in deferred development costs until the Zimtu App is sold to Dimension Five. During the period of development, the asset is reviewed for any indication of impairment at each financial reporting date. If any such indication is identified, an impairment loss is recognized for any amount by which the asset's carrying value exceeds its recoverable amount.

Financial instruments

Financial Assets

Financial assets are classified into one of the following categories: fair value through profit or loss, loans and receivables, available-for-sale, or held-to-maturity investments. The classification depends on the purpose for which the asset was acquired. All transactions related to financial instruments are recorded on a trade date basis. Management determines the classification of its financial asset at initial recognition.

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

(i) Financial assets at fair value through profit or loss
Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term and are classified as current assets. Financial assets at FVTPL are initially recognized at fair value with changes in fair value recorded through income. The Company does not have any assets classified as FVTPL.

(ii) Loans and Receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, do not qualify as "trading" assets, have not been designated at fair value through profit or loss or as available-for-sale and for which the holder may recover substantially all of its initial investment, other than because of credit deterioration. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognized in the profit or loss when the loans and receivable are derecognized or impaired, as well as through the amortization process. The Company does not have any assets classified as loans and receivables.

(iii) Available-For-Sale Investments
Non-derivative financial assets not included in the above categories are classified as available-for-sale and comprise principally of the Company's strategic investments in entities not qualifying as subsidiaries or associates. Available-for-sale investments are carried at fair value with changes in fair value recognized in accumulated other comprehensive loss/income. Purchase and sales of available-for-sale financial assets are recognized on a trade date basis. On sale or impairment, the cumulative amount recognized in other comprehensive loss/income is reclassified from accumulated other comprehensive loss/income to profit or loss. If there is no quoted market price in an active market and fair value cannot be readily determined, available-for-sale investments are carried at cost. Investments in equity instruments not classified as at fair value through profit or loss are classified as available-for-sale and are carried at fair market value, with the unrealized gains and losses, net of tax, included in the determination of comprehensive income and reported in equity. The fair value of substantially all investments is determined by quoted market prices, except for those investments that do not have a quoted market price in an active market, which are measured at cost. The Company does not have any assets classified as available-for-sale investments.

4. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial Assets (continued)

(iv) Held-to-maturity investments
The 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.

Impairment on Financial Assets
Financial assets, other than those at FVTPL, are assessed for indicators of impairment at each period end. 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 asset, the estimated future cash flows of the investment have been impacted.

Objective evidence of impairment could include the following:

•Significant financial difficulty of the issuer or counterparty;
•Default or delinquency in interest or principal payments; or
•It has become probable that the borrower will enter bankruptcy or financial reorganization.

For financial assets carried at amortized cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the financial asset's original effective interest rate. The carrying amount of all financial assets is directly reduced by the impairment loss.

With the exception of AFS equity instruments, if, in a subsequent period, the amount of the impairment loss decreases and the decrease relates to an event occurring after the impairment was recognized; the previously recognized impairment loss is reversed through profit or loss. On the date of impairment reversal, the carrying amount of the financial asset cannot exceed its amortized cost had impairment not been recognized.

Financial Liabilities

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

Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control, related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Income taxes

Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

(Expressed in Canadian Dollars)

4. SIGNIFICANT ACCOUNTING POLICIES (continued)

Income taxes (continued)

Deferred tax is recorded using the statement of financial position liability method, providing for temporary differences, between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities that is not a business combination and that affects neither accounting nor taxable profit or loss; and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities on an undiscounted basis, using tax rates enacted or substantively enacted at the statement of financial position date.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

5. DEFERRED DEVELOPMENT COSTS

The Company's deferred development costs consist of payments made for development costs for a software program, which meets the capitalization criteria.

	2017 $	2016 $ (Unaudited)
Opening balance	133,205	84,238
Software development costs addition	31,474	48,967
Ending balance	164,679	133,205

6. RELATED PARTY TRANSACTIONS

Amounts due to related parties	2017 $	2016 $ (Unaudited)
Zimtu Capital Corp.	411,014	243,346

The amounts due to related parties are unsecured, non-interest bearing, and have no specific terms of repayments.

7. INCOME TAXES

The following table reconciles the expected income tax expense (recovery) at the Canadian statutory income tax rates to the amounts recognized in the statements of loss and comprehensive loss for the years ended November 30, 2017 and 2016.

(Expressed in Canadian Dollars)

7. INCOME TAXES (continued)

	2017	**2016**
	$	**$**
		(Unaudited)
Net (loss) before tax	(136,194)	(84,815)
Statutory tax rate	27%	26%
Expected income tax expense (recovery)	(36,772)	(22,052)
Change in deferred tax asset not recognized	36,772	22,052
Income tax expense (recovery)	-	-

The non-capital losses carryforward disclosed in the notes related to the loss generated from the App in Zimtu Capital Corp. as of November 30, 2017.

8. EVENTS AFTER THE REPORTING PERIOD

On July 1, 2018, the Company entered into an App Purchase Agreement with Dimension Five Technologies Inc. ("Dimension Five"), a private company, to sell the Zimtu App in exchange for 10,000,000 common shares of Dimension Five, valued at $0.03 per common share for total consideration of $300,000. Of the total shares received, 6,000,000 common shares were sold to private individuals at $0.03 per common share and promissory notes were issued by the purchasers which will come due in five years.

Pursuant to the App Purchase Agreement, in the event that Dimension Five is no longer using and wishes to sell the App, the Company will have a right of first offer to negotiate mutually acceptable terms for the purchase of the App. In addition, on July 1, 2018, the Company entered into a licensing agreement with Dimension Five for access to the Zimtu App for $10,000 per month for 18 months.

SCHEDULE “F”

MANAGEMENT'S DISCUSSION AND ANALYSIS OF ZIMTU CAPITAL CORP. FOR YEAR ENDED NOVEMBER 30, 2017

Zimtu MD&A for the year ended November 30, 2017

The following is a discussion and analysis of the operations, results, and financial position of the Zimtu App (the "App") for the year ended November 30, 2017 and should be read in conjunction with the Zimtu Capital Corp. ("Zimtu") annual audited carve-out financial statements for the year ended November 30, 2017.

Description and overview of the App:

The App was created by Zimtu, a TSX Venture Exchange listed company in 2014 and a beta version launched in May 2015. It was developed as adjunct to its ZimtuAdvantage program, where Zimtu provides services including administration, marketing, news dissemination and international stock listing assistance to program participants. The idea was to have a website which would compare bid and ask prices as well as volume for the same issuer listed on more than one stock exchange; in particular the Canadian and the German stock exchanges. By watching the price and volume trends on a stock exchange that closes before the next day's trading begins on the other exchange, an investor might get a better indication of price direction and volume for the upcoming trading day on the other exchange.

The App was originally a web application built using the Microsoft.NET framework and integrated with Interactive Data's stock market data. The original beta version of the App was further developed in January 2017 to be accessible on mobile phones and tablets and included additional features, such as; category search and analytics. As time passed Zimtu came to the conclusion that with additional features, marketing, and maintenance the App could become a valuable tool for investors and a business unto itself. Zimtu also concluded that it did not have the time or human resources required to develop the App into a stand-alone business and decided to consider its options including a potential sale the App. On July 1, 2018 Dimension Five Technologies Inc. ("Dimension Five") and Zimtu entered into a software purchase agreement where Dimension Five purchased the App from Zimtu.

Selected Annual Information

The following is a summary of the financial data of the App for the last two fiscal years ending November 30, and is derived from the carve-out financial statements of Zimtu:

	November 30, 2017 $	**November 30, 2016 $**
Revenue	-	-
Expenses	136,194	84,815
Net loss	136,194	84,815
Total assets (Note 1)	164,679	133,205
Deficit	246,335	110,141

Note 1: Total assets consists of deferred development costs. During the year ended November 30, 2017 Zimtu paid $31,474 of deferred development costs. Deferred development costs consist of computer programming fees paid to unrelated parties to develop the App.

CW13123979.1

Results of Operations for the years ended November 30, 2017 and 2016

Revenue:

The App is in the development stage and does not generate any revenues.

Expenses:

Expenses consist of app maintenance expenses which increased by $51,379 in 2017 compared to 2016 due to higher web content services and web hosting costs with slightly lower stock market exchange data fees. The app maintenance expenses consist of web content services of $91,269 (2016: $54,435), stock market exchange data fees of $26,853 (2016: $30,380) and web hosting fees of $18,072 (2016: $nil). Web content services expenses relate to fees paid to providers for stock quotes, news and charts used by the App. Stock market data expenses are fees paid to the Canadian and German stock exchanges for data used by the web content service providers. Web hosting expenses are fees paid to host the App's website.

Summary of Quarterly Results

	Total Revenues	Total Expenses	Net Loss	Total Assets
	$	$	$	$
November 30, 2017	-	32,237	32,237	164,679
August 31, 2017	-	35,203	35,203	164,679
May 31, 2017	-	24,121	24,121	155,033
February 28, 2017	-	44,633	44,633	148,255
November 30, 2016	-	42,964	42,964	133,205
August 31, 2016	-	17,400	17,400	129,335
May 31, 2016	-	8,322	8,322	126,860
February 28, 2016	-	16,129	16,129	107,285

Zimtu was developing the App throughout the quarters listed above. Expenses consist of web content services, stock market exchange data fees and website hosting fees. Total assets relate to deferred development costs which are computer programming fees paid to develop the App.

Liquidity

The App does not generate any revenue and therefore all related development and operations costs have been financed by Zimtu's other sources of cash generating activities.

Off-Balance Sheet Arrangements

There were no off-balance sheet arrangements related to the App.

Transactions with Related Parties

During the period Zimtu reported an amount due from related parties in the amount of $411,014 (2016: $243,346). This amount is related to the App deferred development and operating costs incurred to date.

CW13123979.1

Significant Accounting Policies

All significant accounting policies adopted by Zimtu related to the App have been described in the notes to the annual audited carve out financial statements for the year ended November 30, 2017.

Proposed Transactions and Subsequent Events

On July 1, 2018, Zimtu entered into an App Purchase Agreement with Dimension Five, a private company, to sell the Zimtu App in exchange for 10,000,000 common shares of Dimension Five, valued at $0.03 per common share for total consideration of $300,000. Of the total shares received, 6,000,000 common shares were sold to private individuals at $0.03 per common share and promissory notes were issued by the purchasers which will come due in five years.

Pursuant to the App Purchase Agreement, in the event that Dimension Five is no longer using and wishes to sell the App, Zimtu will have a right of first offer to negotiate mutually acceptable terms for the purchase of the App. In addition, on July 1, 2018, Zimtu entered into a licensing agreement with Dimension Five for access to the Zimtu App for $10,000 per month for 18 months.

SCHEDULE "G"

UNAUDITED CARVE-OUT FINANCIAL STATEMENTS OF ZIMTU CAPITAL CORP. FOR THE SIX MONTHS ENDED MAY 31, 2018

zimtu

CAPITAL CORP.

Carve-Out Financial Statements

For the Six Months Ended May 31, 2018
(Unaudited)

(Expressed in Canadian Dollars)

Zimtu Capital Corp.
Carve-Out Statements of Financial Position
(Expressed in Canadian Dollars)
(Unaudited)

		May 31, 2018		November 30, 2017
Assets				
Deferred development costs (Note 5)	$	**164,679**	$	164,679
Liabilities				
Due to related party (Note 6)	$	**475,169**	$	411,014
Equity				
Deficit		**(310,490)**		(246,335)
Total liabilities and equity	$	**164,679**	$	164,679

On behalf of the Board:

"David Hodge"	Director	*"Sean Charland"*	Director

Nature of operations (Note 1)
Events after the reporting period (Note 8)

The accompanying notes are an integral part of these carve-out financial statements.

Zimtu Capital Corp.
Carve-Out Statements of Loss and Comprehensive Loss
For the three and six months ended May 31,
(Expressed in Canadian Dollars)
(Unaudited)

	Three months ended May 31,		Six months ended May 31,	
	2018	**2017**	**2018**	**2017**
Expenses				
App maintenance expenses	**$ 30,880**	$ 24,121	**$ 64,155**	$ 68,754
Net and comprehensive loss for the period	**$ 30,880**	$ 24,121	**$ 64,155**	$ 68,754

The accompanying notes are an integral part of these carve-out financial statements.

Zimtu Capital Corp.
Carve-Out Statements of Changes in Equity
For the six months ended May 31, 2018 and 2017
(Expressed in Canadian Dollars)
(Unaudited)

	Deficit	Total Equity
Balance, November 30, 2016	**$ (110,141)**	**$ (110,141)**
Net loss for the period	(68,754)	(68,754)
Balance, May 31, 2017	**(178,895)**	**(178,895)**

	Deficit	Total Equity
Balance, November 30, 2017	**$ (246,335)**	**$ (246,335)**
Net loss for the period	(64,155)	(64,155)
Balance, May 31, 2018	**$ (310,490)**	**$ (310,490)**

The accompanying notes are an integral part of these carve-out financial statements.

Zimtu Capital Corp.
Carve-Out Statements of Cash Flows
For the six months ended May 31,
(Expressed in Canadian Dollars)
(Unaudited)

		2018		2017
Operating Activities				
Net loss for the period	$	**(64,155)**	$	(68,754)
Changes in non-cash working capital:				
Due to related parties		**64,155**		88,329
Cash provided by operating activities		-		19,575
Investing Activities				
Deferred development costs	$	-	$	(19,575)
Cash used in investing activities		-		(19,575)
Cash, beginning and end of period	$	-	$	-

The accompanying notes are an integral part of these carve-out financial statements.

1. NATURE OF OPERATIONS AND CONTINUANCE OF OPERATIONS

Zimtu Capital Corp. (the "Company") was incorporated in the Province of British Columbia on July 4, 2006, under the Business Corporations Act of British Columbia. The Company is traded on the TSX Venture Exchange ("TSX-V") under the symbol 'ZC'. The Company also trades on the Frankfurt Stock Exchange under the symbol 'ZCT1'.

These carve-out financial statements reflect the financial position, results of operations, and cash flows for the Zimtu App (the "Zimtu App" or the "App"), a software application developed by the Company. On July 1, 2018, the Company entered into an agreement with Dimension Five Technologies Inc. ("Dimension Five"), a private company, to sell the Zimtu App. Please also refer to Note 7.

The head office and principal address are located at Suite 1450, 789 West Pender Street, Vancouver, BC, Canada V6C 1H2 and the registered and records office of the Company is located at Suite 800, 885 West Georgia Street, Vancouver, BC, Canada V6C 3H1.

These carve-out financial statements were authorized for issue by the Audit Committee and Board of Directors on November 30, 2018.

2. BASIS OF PREPARATION

a) Statement of Compliance

These interim carve-out financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC"), applicable to the presentation of interim financial statements, including IAS 34, Interim Financial Reporting. These interim carve-out financial statements follow the same accounting policies and methods of application as the Company's most recent annual financial statements and audited carve-out financial statements for the year ended November 30, 2017 but do not contain all of the information required for full annual financial statements. Accordingly, these interim carve-out financial statements should be read in conjunction with the Company's most recent annual financial statements and the carve-out financial statements for the years ended November 30, 2017 and 2016, which were prepared in accordance with IFRS as issued by the IASB.

b) Basis of Measurement

These Carve-out financial statements have been prepared on a historical costs basis except for financial instruments classified as financial instruments at fair value through profit or loss, which are stated at their fair value. In addition, this financial statement has been prepared using the accrual basis of accounting.

c) Foreign Currency Transactions

The Company's functional currency and reporting currency is the Canadian dollars and transactions denominated in foreign currencies are translated into Canadian dollars at the exchange rates prevailing at the transaction dates or at the average exchange rate for the month in which the transaction occurs or the revenue is recognized.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and related disclosure.

3. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS (continued)

Judgement is used mainly in determining how a balance or transaction should be recognized in the financial statements. Estimates and assumptions are used mainly in determining the measurement of recognized transactions and balances. Actual results may differ from these estimates.

Significant areas where management's judgement has been applied include:

- The recoverability of the carrying value of the Zimtu App is dependent on successful development of the software.

4. SIGNIFICANT ACCOUNTING POLICIES

Deferred Development Costs

The Company carries on various development and operating activities to develop the App. Operating costs are expensed in the periods in which they are incurred. Development costs are recognized as assets and recorded in deferred development costs until the Zimtu App is sold to Dimension Five. During the period of development, the asset is reviewed for any indication of impairment at each financial reporting date. If any such indication is identified, an impairment loss is recognized for any amount by which the asset's carrying value exceeds its recoverable amount.

Financial instruments

Financial Assets

Financial assets are classified into one of the following categories: fair value through profit or loss, loans and receivables, available-for-sale, or held-to-maturity investments. The classification depends on the purpose for which the asset was acquired. All transactions related to financial instruments are recorded on a trade date basis. Management determines the classification of its financial asset at initial recognition.

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

(i) Financial assets at fair value through profit or loss
Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term and are classified as current assets. Financial assets at FVTPL are initially recognized at fair value with changes in fair value recorded through income. The Company does not have any assets classified as FVTPL.

(ii) Loans and Receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, do not qualify as "trading" assets, have not been designated at fair value through profit or loss or as available-for-sale and for which the holder may recover substantially all of its initial investment, other than because of credit deterioration. They are initially recognized at fair value plus transaction costs that are directly attributable to their acquisition or issue and subsequently carried at amortized cost, using the effective interest rate method, less any impairment losses. Amortized cost is calculated taking into account any discount or premium on acquisition and includes fees that are an integral part of the effective interest rate and transaction costs. Gains and losses are recognized in the profit or loss when the loans and receivable are derecognized or impaired, as well as through the amortization process. The Company does not have any assets classified as loans and receivables.

4. SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments (continued)

Financial Assets (continued)

(iii) Available-For-Sale Investments
Non-derivative financial assets not included in the above categories are classified as available-for-sale and comprise principally of the Company's strategic investments in entities not qualifying as subsidiaries or associates. Available-for-sale investments are carried at fair value with changes in fair value recognized in accumulated other comprehensive loss/income. Purchase and sales of available-for-sale financial assets are recognized on a trade date basis. On sale or impairment, the cumulative amount recognized in other comprehensive loss/income is reclassified from accumulated other comprehensive loss/income to profit or loss. If there is no quoted market price in an active market and fair value cannot be readily determined, available-for-sale investments are carried at cost. Investments in equity instruments not classified as at fair value through profit or loss are classified as available-for-sale and are carried at fair market value, with the unrealized gains and losses, net of tax, included in the determination of comprehensive income and reported in equity. The fair value of substantially all investments is determined by quoted market prices, except for those investments that do not have a quoted market price in an active market, which are measured at cost. The Company does not have any assets classified as available-for-sale investments.

(iv) Held-to-maturity investments
The 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.

Impairment on Financial Assets
Financial assets, other than those at FVTPL, are assessed for indicators of impairment at each period end. 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 asset, the estimated future cash flows of the investment have been impacted.

Objective evidence of impairment could include the following:

- Significant financial difficulty of the issuer or counterparty;
- Default or delinquency in interest or principal payments; or
- It has become probable that the borrower will enter bankruptcy or financial reorganization.

For financial assets carried at amortized cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the financial asset's original effective interest rate. The carrying amount of all financial assets is directly reduced by the impairment loss.

With the exception of AFS equity instruments, if, in a subsequent period, the amount of the impairment loss decreases and the decrease relates to an event occurring after the impairment was recognized; the previously recognized impairment loss is reversed through profit or loss. On the date of impairment reversal, the carrying amount of the financial asset cannot exceed its amortized cost had impairment not been recognized.

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

(Expressed in Canadian Dollars)

4. SIGNIFICANT ACCOUNTING POLICIES (continued)

Related party transactions

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control, related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

Income taxes

Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

Deferred tax is recorded using the statement of financial position liability method, providing for temporary differences, between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities that is not a business combination and that affects neither accounting nor taxable profit or loss; and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities on an undiscounted basis, using tax rates enacted or substantively enacted at the statement of financial position date.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

5. DEFERRED DEVELOPMENT COSTS

The Company's deferred development costs consist of payments made for development costs for a software program, which meets the capitalization criteria.

	May 31, 2018 $	November 30, 2017 $
Opening balance	164,679	133,205
Software development costs addition	-	31,474
Ending balance	164,679	164,679

6. RELATED PARTY TRANSACTIONS

Amounts due to related parties	May 31, 2018 $	November 30, 2017 $
Zimtu Capital Corp.	475,169	411,014

The amounts due to related parties are unsecured, non-interest bearing, and have no specific terms of repayments.

7. EVENTS AFTER THE REPORTING PERIOD

On July 1, 2018, the Company entered into an App Purchase Agreement with Dimension Five Technologies Inc. ("Dimension Five"), a private company, to sell the Zimtu App in exchange for 10,000,000 common shares of Dimension Five, valued at $0.03 per common share for total consideration of $300,000. Of the total shares received, 6,000,000 common shares were sold to private individuals at $0.03 per common share and promissory notes were issued by the purchasers which will come due in five years.

Pursuant to the App Purchase Agreement, in the event that Dimension Five is no longer using and wishes to sell the App, the Company will have a right of first offer to negotiate mutually acceptable terms for the purchase of the App. In addition, on July 1, 2018, the Company entered into a licensing agreement with Dimension Five for access to the Zimtu App for $10,000 per month for 18 months.

SCHEDULE “H”

**MANAGEMENT'S DISCUSSION AND ANALYSIS OF
ZIMTU CAPITAL CORP. FOR SIX MONTH PERIOD ENDED MAY 31, 2018**

Zimtu MD&A for the six months ended May 31, 2018

The following is a discussion and analysis of the operations, results, and financial position of the Zimtu App (the "App") for the six months ended May 31, 2018 and should be read in conjunction with the Zimtu carve-out financial statements for the six months ended May 31, 2018.

Description and overview of the App:

The App was created by Zimtu, a TSX Venture Exchange listed company in 2014 and a beta version launched in May 2015. It was developed as adjunct to its ZimtuAdvantage program, where Zimtu provides services including administration, marketing, news dissemination and international stock listing assistance to program participants. The idea was to have a website which would compare bid and ask prices as well as volume for the same issuer listed on more than one stock exchange; in particular the Canadian and the German stock exchanges. By watching the price and volume trends on a stock exchange that closes before the next day's trading begins on the other exchange, an investor might get a better indication of price direction and volume for the upcoming trading day on the other exchange.

The App was originally a web application built using the Microsoft.NET framework and integrated with Interactive Data's stock market data. The original beta version of the App was further developed in January 2017 to be accessible on mobile phones and tablets and included additional features, such as; category search and analytics. As time passed Zimtu came to the conclusion that with additional features, marketing, and maintenance the App could become a valuable tool for investors and a business unto itself. Zimtu also concluded that it did not have the time or human resources required to develop the App into a stand-alone business and decided to consider its options including a potential sale the App. On July 1, 2018 Dimension Five and Zimtu entered into a software purchase agreement where Dimension Five purchased the App from Zimtu.

Results of Operations for the six months ended May 31, 2018 and 2017

Revenue:

The App is in the development stage and does not generate any revenues.

Expenses:

Expenses consist of app maintenance expenses which decreased by $4,599 in 2018 compared to 2017 due to lower web content services but slightly higher stock market data fees and web hosting costs. In 2017 web content expenses were higher as the Company was transitioning between two different web content services providers and paid fees concurrently to both companies for a period of time. The app maintenance expenses consist of web content services of $36,673 (2017: $55,286), stock market exchange data of $16,116 (2017: $9,077) and web hosting of $11,366 (2017: $4,391). Web content services relate to fees paid to providers for stock quotes, news and charts used by the App. Stock market data expenses are fees paid to the Canadian and German stock exchanges for data used by the web content service providers. Web hosting expense are fees paid to host the App's website. These expenses resulted in a net loss of $64,155 (2017: $68,754).

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Summary of Quarterly Results

	Total Revenues $	Total Expenses $	Net Loss $	Total Assets $
May 31, 2018	-	30,880	30,880	164,679
February 28, 2018	-	33,275	33,275	164,679
November 30, 2017	-	32,237	32,237	164,679
August 31, 2017	-	35,203	35,203	164,679
May 31, 2017	-	24,121	24,121	155,033
February 28, 2017	-	44,633	44,633	148,255
November 30, 2016	-	42,964	42,964	133,205
August 31, 2016	-	17,400	17,400	129,335

Zimtu was developing the App throughout the quarters listed above. Expenses consist of stock market data and website hosting fees. Total assets relates to deferred development costs which are computer programming fees paid to develop the App.

Three months ended May 31, 2018 and 2017

During the period Zimtu paid total expenses of $30,880 (2017: $24,121) consisting of web content services of $18,560 (2017: $18,230), stock market exchange data $7,824 (2017: $1,500) and web hosting fees $4,496 (2017: 4,391). Incurring these expense resulted in a loss of the same amount of $30,880 (2017: $24,121). Also during the period Zimtu paid $nil (2017: $6,778) in deferred development costs related to computer programming costs.

Liquidity

The App does not generate any revenue and therefore all related development and operations costs have been financed by Zimtu's other sources of cash generating activities.

Transactions with Related Parties

During the period Zimtu reported an amount due from related parties in the amount of $475,169 (November 30, 2017: $411,014). This amount is related to the App deferred development and operating costs incurred to date.

Proposed Transactions and Subsequent Events

On July 1, 2018, Zimtu entered into an App Purchase Agreement with Dimension Five, a private company, to sell the Zimtu App in exchange for 10,000,000 common shares of Dimension Five, valued at $0.03 per common share for total consideration of $300,000. Of the total shares received, 6,000,000 common shares were sold to private individuals at $0.03 per common share and promissory notes were issued by the purchasers which will come due in five years.

Pursuant to the App Purchase Agreement, in the event that Dimension Five is no longer using and wishes to sell the App, Zimtu will have a right of first offer to negotiate mutually acceptable terms for

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the purchase of the App. In addition, on July 1, 2018, Zimtu entered into a licensing agreement with Dimension Five for access to the Zimtu App for $10,000 per month for 18 months.

Significant Accounting Policies

All significant accounting policies adopted by Zimtu related to the App have been described in the notes to the carve out financial statements for the six months ended May 31, 2018.

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SCHEDULE “I”

AUDIT COMMITTEE CHARTER

DIMENSION FIVE TECHNOLOGIES INC.
(the “Company”)

AUDIT COMMITTEE CHARTER

1. Mandate

The audit committee will assist the board of directors (the “Board”) in fulfilling its financial oversight responsibilities. The audit committee will review and consider in consultation with the auditors the financial reporting process, the system of internal control and the audit process. In performing its duties, the committee will maintain effective working relationships with the Board, management, and the external auditors. To effectively perform his or her role, each committee member must obtain an understanding of the principal responsibilities of committee membership as well and the company’s business, operations and risks.

2. Composition

The Board will appoint from among their membership an audit committee after each annual general meeting of the shareholders of the Company. The audit committee will consist of a minimum of three directors.

2.1 Independence

A majority of the members of the audit committee must not be officers, employees or control persons of the Company. If the Company ceases to be a "venture issuer" as that term is defined in Multilateral Instrument 52-110 entitled “Audit Committees” ("MI 52-110"), then all of the members of the audit committee shall be free from any material relationship with the Company within the meaning of MI 52-110.

2.2 Financial Literacy of Committee Members

Each member of the audit committee must be financially literate or must become financially literate within a reasonable period of time after his or her appointment to the committee. A person is generally considered "financially literate" if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

3. Meetings

The audit committee shall meet at least annually with the Company’s Chief Financial Officer and external auditors in separate executive sessions.

4. Roles and Responsibilities

The audit committee shall fulfill the following roles and discharge the following responsibilities:

4.1 External Audit

The audit committee shall be directly responsible for overseeing the work of the external auditors in preparing or issuing the auditor's report, including the resolution of disagreements between management and the external auditors regarding financial reporting and audit scope or procedures. In carrying out this duty, the audit committee shall:

a) recommend to the Board the external auditor to be nominated by the shareholders for the purpose of preparing or issuing an auditor's report or performing other audit, review or attest services for the Company;

b) review (by discussion and enquiry) the external auditors' proposed audit scope and approach;

c) review the performance of the external auditors and recommend to the Board the appointment or discharge of the external auditors;

d) review and recommend to the Board the compensation to be paid to the external auditors; and

e) review and confirm the independence of the external auditors by reviewing the non-audit services provided and the external auditors' assertion of their independence in accordance with professional standards.

4.2 Internal Control

The audit committee shall consider whether adequate controls are in place over annual and interim financial reporting as well as controls over assets, transactions and the creation of obligations, commitments and liabilities of the Company. In carrying out this duty, the audit committee shall:

a) evaluate the adequacy and effectiveness of management's system of internal controls over the accounting and financial reporting system within the Company;

b) and ensure that the external auditors discuss with the audit committee any event or matter which suggests the possibility of fraud, illegal acts or deficiencies in internal controls.

4.3 Financial Reporting

The audit committee shall review the financial statements and financial information prior to its release to the public. In carrying out this duty, the audit committee shall:

General

a) review significant accounting and financial reporting issues, especially complex, unusual and related party transactions; and

b) review and ensure that the accounting principles selected by management in preparing financial statements are appropriate.

Annual Financial Statements

a) review the draft annual financial statements and provide a recommendation to the Board with respect to the approval of the financial statements;

b) meet with management and the external auditors to review the financial statements and the results of the audit, including any difficulties encountered; and

c) review management's discussion & analysis respecting the annual reporting period prior to its release to the public.

Interim Financial Statements

a) review and approve the interim financial statements prior to their release to the public; and

b) review management's discussion & analysis respecting the interim reporting period prior to its release to the public.

Release of Financial Information

a) where reasonably possible, review and approve all public disclosure, including news releases, containing financial information, prior to its release to the public.

4.4 Non-Audit Services

All non-audit services (being services other than services rendered for the audit and review of the financial statements or services that are normally provided by the external auditor in connection with statutory and regulatory filings or engagements) which are proposed to be provided by the external auditors to the Company or any subsidiary of the Company shall be subject to the prior approval of the audit committee.

Delegation of Authority

a) The audit committee may delegate to one or more independent members of the audit committee the authority to approve non-audit services, provided any non-audit services approved in this manner must be presented to the audit committee at its next scheduled meeting.

De-Minimis Non-Audit Services

a) The audit committee may satisfy the requirement for the pre-approval of nonaudit services if:

    i. the aggregate amount of all non-audit services that were not pre-approved is reasonably expected to constitute no more than five per cent of the total amount of fees paid by the Company and its subsidiaries to the external auditor during the fiscal year in which the services are provided; or

   ii. the services are brought to the attention of the audit committee and approved, prior to the completion of the audit, by the audit committee or by one or more of its members to whom authority to grant such approvals has been delegated.

Pre-Approval Policies and Procedures

a) The audit committee may also satisfy the requirement for the pre-approval of nonaudit services by adopting specific policies and procedures for the engagement of nonaudit services, if:

   i. the pre-approval policies and procedures are detailed as to the particular service;

   ii. the audit committee is informed of each non-audit service; and

   iii. the procedures do not include delegation of the audit committee's responsibilities to management.

4.5 Other Responsibilities

The audit committee shall:

a) establish procedures for the receipt, retention and treatment of complaints received by the company regarding accounting, internal accounting controls, or auditing matters;

b) establish procedures for the confidential, anonymous submission by employees of the company of concerns regarding questionable accounting or auditing matters;

c) ensure that significant findings and recommendations made by management and external auditor are received and discussed on a timely basis;

d) review the policies and procedures in effect for considering officers' expenses and perquisites;

e) perform other oversight functions as requested by the Board; and

f) review and update this Charter and receive approval of changes to this Charter from the Board.

4.6 Reporting Responsibilities

The audit committee shall regularly update the Board about committee activities and make appropriate recommendations.

CERTIFICATE OF THE COMPANY

Dated: February 4, 2019

This Prospectus constitutes full, true and plain disclosure of all material facts relating to the securities previously issued by the issuer as required by the securities legislation of the Province of British Columbia.

"Chris Parr"
CHRIS PARR
President and Chief Executive Officer

"Craig Murata"
CRAIG MURATA
Chief Financial Officer

On Behalf of the Board of Directors

"Dusan Berka"
DUSAN BERKA
Director

"Sheng-Chieh (Jack) Huang"
SHENG-CHIEH (JACK) HUANG
Director

CERTIFICATE OF THE PROMOTERS

Dated: February 4, 2019

This Prospectus constitutes full, true and plain disclosure of all material facts relating to the securities previously issued by the issuer as required by the securities legislation of the Province of British Columbia.

"Chris Parr"
CHRIS PARR

"David Hodge"
DAVID HODGE

"Crag Murata"
CRAIG MURATA

"Scott Rose"
SCOTT ROSE

"Nicholas Rodway"
NICHOLAS RODWAY

"Jared Rushton"
JARED RUSHTON

"Dusan Berka"
DUSAN BERKA

"Sheng-Chieh (Jack) Huang"
SHENG-CHIEH (JACK) HUANG

ZIMTU CAPITAL CORP.

per:

"David Hodge"
David Hodge, authorized signatory