

This Offering Memorandum (as defined herein) constitutes an offering of securities only in those jurisdictions and to those persons where and to whom they may be lawfully offered for sale. This Offering Memorandum is not, and under no circumstances is to be construed as, a prospectus or advertisement or a public offering of these securities.

OFFERING MEMORANDUM

February 20, 2020

AXIOM CAPITAL ADVISORS INC.

("ACA" or the "Corporation")

4905 – 36 Avenue, Building B

Delta, BC, V4K 3N2

Attention: L. Evan Baergen

Telephone: 604-940-8826; Fax: 1-888-739-9875

E-mail: Evan@AxiomAdvisors.ca

Currently listed or quoted: No. These securities do not trade on any exchange or market.

Reporting issuer: No

SEDAR filer: No

The Offering

Securities offered: Class "A" voting common shares (referred to herein as the "Class A Shares", or the "Shares")

Price per security: \$0.10

Minimum subscription: \$100 (1,000 Shares)

Minimum offering: \$20,000 (200,000 Shares)

Maximum offering: \$125,000 (1,250,000 Shares)

Payment terms: Payment by e-Transfer or cheque of the aggregate subscription amount is to be made with the delivery of a duly executed and completed Subscription Agreement. See Item 5.2 Subscription Procedure

Proposed closing date(s): There may be more than one closing under this Offering which shall occur within a reasonable period of time upon the Corporation obtaining subscriptions from a minimum of 155 subscribers.

Income tax consequences: There are important tax consequences to these securities. See Item 6 - Income Tax Consequences and Deferred Plan Eligibility.

Resale Restrictions

You will be restricted from selling your securities for an indefinite period. See "Item 10 – Resale Restrictions".

Purchaser's Rights

You have 2 business days to cancel your agreement to purchase these securities. If there is a misrepresentation in this Offering Memorandum, you have the right to sue either for damages or to cancel the agreement. See "Item 11 – Purchasers' Rights".

No securities regulatory authority has assessed the merits of these securities or reviewed this Offering Memorandum. Any representation to the contrary is an offence. This is a risky investment. See "Item 8 – Risk Factors".

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NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Offering Memorandum contains forward-looking statements. These statements relate to future events or the Corporation's future performance. All statements other than statements of historical fact are forward-looking statements. Forward-looking statements are often, but not always, identified by the use of words such as "may", "will", "should", "expect", "plan", "anticipate", "believe", "estimate", "predict", "potential", "targeting", "intend", "could", "might", "continue", or the negative of these terms or other comparable terminology. These statements are only predictions. Undue reliance should not be placed on these forward-looking statements as there can be no assurance that the plans, intentions or expectations upon which they are based will occur. By its nature, forward-looking information involves numerous assumptions, known and unknown risks and uncertainties, both general and specific, that contribute to the possibility that the predictions, forecasts, projections and other forward-looking statements will not occur and may cause actual results or events to differ materially from those anticipated in such forward-looking statements. The forward- looking statements contained in this Offering Memorandum are expressly qualified by this cautionary statement. The Corporation is not under any duty to update any of the forward-looking statements after the date of this Offering Memorandum to conform such statements to actual results or to changes in the Corporation's expectations except as otherwise required by applicable legislation.

GLOSSARY OF TERMS

In this Offering Memorandum, unless the context otherwise requires, the following words and terms shall have the indicated meanings and grammatical variations of such words and terms shall have corresponding meanings:

"ABCA" means the Business Corporations Act (Alberta).

"Class A Shares" means the Class A voting common shares of the Corporation.

"CRA" means the Canada Revenue Agency.

"CSE" means the Canadian Securities Exchange

"Deferred Plan" means an RRSP, RRIF, RESP or TFSA.

"Maximum Offering" means 1,250,000 Class A Shares offered by the Corporation pursuant to this Offering.

"Minimum Offering" means 200,000 Class A Shares offered by the Corporation pursuant to this Offering.

"NI 45-106" means National Instrument 45-106 Prospectus and Registration Exemptions.

"Offering" means the offering of Class A voting common shares pursuant to this Offering Memorandum.

"Offering Memorandum" means this offering memorandum dated February 20, 2020 as amended or supplemented.

"Public Corporation" means a corporation that is resident in Canada at the particular time:

- (a) if at that time a class of shares of the capital stock of the corporation is listed on a designated stock exchange in Canada;
- (b) if before that time it elected in prescribed manner by filing Form T2073 to be a public corporation, and it complied with prescribed conditions relating to the number of its shareholders, the dispersal of ownership of its shares and the public trading of its shares; and
- (c) unless it ceased to be a public corporation because of an election or designation before that particular time.

"Regulations" means the Tax Act regulations.

"RESP" means Registered Education Savings Plan as defined under the Tax Act.

"RRIF" means Registered Retirement Income Fund as defined under the Tax Act.

"RRSP" means Registered Retirement Savings Plan as defined under the Tax Act.

"Shares" means the Class A Shares.

"Subscriber(s)" means parties who subscribe for Class A Shares pursuant to this Offering.

"Subscription Agreement" means the subscription agreement to purchase Class A Shares in the form attached hereto as Schedule A.

"Tax Act" means the Income Tax Act (Canada) and the regulations relating thereto.

"TFSA" means a Tax-Free Savings Account as defined under the Tax Act.

In this Offering Memorandum, references to "dollars" and \$ are to the currency of Canada.

ITEM 1 - USE OF AVAILABLE FUND

1.1 Available Funds

The following table discloses the funds available as a result of the Offering and such additional sources of funding required by the Corporation:

		Assuming Minimum Offering	Assuming Maximum Offering
A.	Amount to be raised from issuance of this Offering	\$20,000	\$125,000
B.	Selling commissions and fees	Nil	Nil
C.	Estimated Offering costs (e.g. incorporation, audit)	\$7,500	\$7,500
D.	Available funds: $D = A - (B + C)$	\$12,500	\$117,500
E.	Additional sources of funding required ⁽¹⁾	\$16,000	Nil
F.	Working Capital	Nil	Nil
G.	Total: $G = (D + E) - F$	\$28,500	\$117,500

⁽¹⁾ The existing directors and officers of the Corporation will provide additional funding, as required, to meet the shortfall in funds needed to meet the short term objectives of the Corporation.

1.2 Use of Available Funds

The following table provides a detailed breakdown of how the Corporation will use the available funds from this Offering in the 12 months ensuing from the date of this Offering Memorandum:

Description of intended use of available funds listed in order of priority	Assuming Minimum Offering	Assuming Maximum Offering
Cost of CSE application (fees, legal costs)	\$28,500	\$28,500
Working capital	-	\$89,000
Total	\$28,500	\$117,500

1.3 Reallocation

The Corporation intends to use the available funds as stated. The Corporation will reallocate funds only for sound business reasons.

ITEM 2 - BUSINESS OF THE CORPORATION

2.1 Business Structure

The Corporation was incorporated pursuant to ABCA on January 28, 2020. The Corporation's head and registered office is located at 4905-36 Avenue, Building B, Delta, BC, V4K 3N2.

If the Corporation is successful in raising at least \$20,000 from at least 155 individual Subscribers pursuant to this Offering Memorandum, the Corporation intends to seek a listing on the CSE and become a Public Corporation, as explained below.

2.2 Our Business

The Corporation is in a start-up phase of development and has not carried out business prior to this Offering and has no development history. Since the date of incorporation, the Corporation has been engaged in the preparation for this Offering Memorandum, which has included, among other things, issuance of shares in exchange for revenue producing contracts and to key persons, putting in place a management team, a board of directors, and retaining legal counsel.

Concurrent with the closing of this Offering, the Corporation will also seek two independent (non-management) directors. The compensation offered to the additional directors will include a one-time stock purchase of up to 300,000 shares (each) at discounted rates plus quarterly director fees.

After the closing of this Offering, the management team intends to file a non-offering prospectus and the required forms with the CSE and seek a public listing. If successful, the Corporation will become a Public Corporation, the Class A Shares will be eligible to be held in Deferred Plans (see Item 6 – Income Tax Consequences and Deferred Plan Eligibility), and management will seek to develop a profitable business and pay dividends to the Class A shareholders.

Revenue producing contracts in Axiom Advisors, a company owned by the existing directors, have been transferred into the Corporation in exchange for shares of the Corporation. This will provide the Corporation immediate cash flow while it develops its business.

2.3 Development of Business

The Corporation intends to close on the Minimum Offering amount and thereafter proceed to file a non-offering prospectus and the required forms with the CSE, in order to become a Public Corporation. Management intends to develop a business that will allow other companies to accept investment from Deferred Plans. The detailed plans, once finalized, will be included in the prospectus and are subject to approval by the relevant security commission and the CSE. See Item 8 – Risk Factors. The goal of the Corporation is to develop a profitable business with sufficient profits to pay dividends to the Class A shareholders.

2.4 Long Term Objectives

The Corporation's long-term objectives will consist of obtaining a listing on the CSE, development of the Corporation's business, making a profit therein, and paying dividends to its Class A shareholders.

2.5 Short Term Objectives and How the Corporation Intends to Achieve Them

The Corporation's short-term objectives are to raise up to \$125,000 from this Offering and file an application with the CSE to become a publicly listed company.

The following outlines the Corporation's short-term objectives and the methods and costs associated with the achievement of these objectives

What we must do and how we will do it	Target completion number of months to complete	Our cost to complete
Raise up to \$125,000 from this Offering	2 months	\$7,500
File application with CSE	2 months	\$28,500

2.6 Insufficient Funds and Cash Reserves

The funds available as a result of the Offering may not be sufficient to accomplish all of the Corporation's proposed objectives and there is no assurance that alternative financing will be available.

2.7 Material Agreements

As of the date this Offering Memorandum, the Corporation has been assigned the following contract that will produce cash flow. There are no other agreements that could be considered to be material to the Corporation or a prospective purchaser of the Shares being offered pursuant to this Offering.

Pacific Pier Projects Inc. Administrative Agreement

Summary of agreement: Pacific Pier Projects Inc. ("Pacific Pier") is a company raising capital to fund the development of a real estate project and has engaged Axiom Advisors to provide financial, and administrative services to ensure that the transactions of the company are properly recorded and that the funds raised comply with the securities commissions rules and guidelines.

The agreement is for a term of 36 months, effective February 1, 2020, and pays \$5,000 per month. During the term of the agreement, Axiom Advisors has the right to appoint up to two directors and officers.

ITEM 3 - DIRECTORS, MANAGEMENT, PROMOTERS AND PRINCIPAL SHAREHOLDERS

3.1 Compensation and Securities Held

The following table provides specified information about each director, officer and promoter of the Corporation and each person who directly or indirectly beneficially owns or controls 10% or more of any class of voting securities of the Corporation (a "Principal Holder"). Where the Principal Holder is not an individual, the following table provides the name of any person that directly or indirectly, beneficially owns or controls more than 50% of the voting rights of the Principal Holder. The Corporation has not completed its first financial year and no compensation has been paid since its inception:

Name and municipality of principal residence	Position held	Compensation paid by the Corporation since inception and the compensation anticipated to be paid in current financial year	Number, type and percentage of securities of the Corporation held after completion of the Minimum Offering	Number, type and percentage of securities of the Corporation held after completion of the Maximum Offering
L. Evan Baergen ⁽¹⁾	Chief Executive Officer, Director	Nil / \$75,000	2,500,050 Class A Shares, 41%	2,500,050 Class A Shares, 35%
Dwight Martin ⁽¹⁾	President, Chief Financial Officer, Director	Nil / \$75,000	2,500,050 Class A Shares, 41%	2,500,050 Class A Shares, 35%
Ryan Holt	Director	Nil / \$20,000	300,000 Class A Shares, 4.9%	300,000 Class A Shares, 4.2%
Doug McCartney	Director	Nil / \$20,000	300,000 Class A Shares, 4.9%	300,000 Class A Shares, 4.2%

⁽¹⁾ Axiom Advisors, a company owned equally by L. Evan Baergen and Dwight Martin, owns 5,000,000 shares of the Corporation. In addition, L. Evan Baergen and Dwight Martin directly own 50 shares each.

3.2 Management Experience

The following table discloses the principal occupations of the officers and directors of the Corporation over the past 5 years:

Name and municipality of principal residence	Management Experience
L. Evan Baergen Delta, BC	Evan has been active in a broad spectrum of enterprises encompassing various business sectors, including manufacturing, technology, consulting and service industries. Evan has educational degrees in Electronic Engineering Technology (Northern Alberta Institute of Alberta), Bachelor of Business Administration (Simon Fraser University), and is a Chartered Professional Accountant, having articulated with Price Waterhouse. He has been active in a wide range of senior management roles, such as the CEO of a Canadian public company, CEO and CFO of various US public companies, private and public company turn-arounds, implementation of leading-edge technology projects, and various advisory engagement roles. Mr. Baergen also has been active in mergers and acquisitions, as well as several start-ups. He has served, or currently serves, as an officer or director of numerous public and private companies.
Dwight Martin Lindell Beach, BC	Dwight has more than 25 years of financial management experience involving the implementation of strategic business plans and raising capital for private and public entities. He has founded two public and several private companies in various industries. Mr. Martin has been a partner of a boutique brokerage and financial services group involved in advising small and mid-sized companies on corporate finance, M&A, buyouts, private equity and wealth management. Dwight owned his own accounting practice for 15 years and as a practicing Chartered Accountant provided financial and taxation services for a wide range of businesses. He is a graduate from the University of Alberta with a Bachelor of Commerce degree, with distinction.

<p>Ryan Holt, Calgary, AB</p>	<p>Ryan Hault is the Managing Partner of Rice & Company LLP, a CPA firm operating in Alberta and BC. He is a Canadian CPA, CA, and also a CPA in the US and Hong Kong, SAR. Ryan also brings IT skills to the Board, as a Certified Information System Auditor, with a BSc in Computer Science from Memorial University of Newfoundland. Ryan holds his ICD.D designation and is currently the Vice-Chair of the Theatre Calgary Endowment Foundation, and Chair of its Governance Committee. Ryan has also served in senior management roles in several companies, including Target Capital Inc., where he served as CFO and Director, from 2009 to 2014.</p>
<p>Doug McCartney, Calgary, AB</p>	<p>Doug McCartney is the co-Managing Partner of Burstall LLP. He advises national and international clients in a broad range of areas including mergers and acquisitions, corporate finance, and corporate restructuring. He and his firm have been internationally recognized in the areas of corporate finance and mergers and acquisitions. Doug is a private equity expert and has been involved in raising over \$2 billion in debt and equity for his clients across a variety of industries. In 2016 Doug and his firm were recognized with an award for the Corporate and Strategic deal of the year at the M&A Advisor Awards. Doug has served, or currently serves, as an officer or director of numerous public and private companies and private equity funds. Doug received his Juris Doctor from the University of Saskatchewan (1998) and his Bachelor of Arts from the University of Calgary (1995).</p>

3.3 Penalties, Sanctions and Bankruptcy

There are no penalties or sanctions by any securities commission, stock exchange or governmental regulatory agency that have been in effect during the last ten (10) years against an executive officer, director or control person of the Corporation or against a Corporation of which any of the foregoing was an executive officer, director or control person. No declaration of bankruptcy, voluntary assignment in bankruptcy, proposal under any bankruptcy or insolvency legislation, proceedings, arrangement or compromise with creditors or appointment of a receiver, receiver manager or trustee to hold assets, has been in effect during the last ten (10) years with regard to those individuals or any companies of which any of those individuals was an executive officer, director or control person at that time.

ITEM 4 - CAPITAL STRUCTURE

4.1 Share Capital

Description of security	Price per security	Number authorized to be issued	Number outstanding as at February 20, 2020	Number outstanding assuming completion of Minimum Offering	Number outstanding assuming completion of Maximum Offering
Class A Common Shares	N/A	Unlimited	5,900,100	6,100,100	7,150,100
Class A Preferred Shares	No par value	Unlimited	-	-	-
Class B Preferred Shares	No par value	Unlimited	-	-	-
Class C Preferred Shares	No par value	Unlimited	-	-	-

Corporation Securities

- (1) The Corporation is authorized to issue an unlimited number of Class A Common Shares. The rights, privileges and restrictions of the Class A Common Shares are as follows:

The rights of the holders of Class A Common Shares are equal in all respects and include the following:

(a) **Voting Rights:**

The holders of Class A Common Shares shall be entitled to one (1) vote per Class A Common Share at all meetings of shareholders of the Corporation, except meetings at which only holders of a specified class of shares are entitled to vote.

(b) **Dividend Rights:**

Subject to the ABCA, and subject to the rights, privileges, restrictions and conditions attaching to any other class of shares of the Corporation, the holders of Class A Common Shares shall be entitled to receive, as and when declared by the directors of the Corporation, dividends at such rate as may be determined from time to time by the directors of the Corporation.

(c) **Dissolution:**

The holders of Class A Common Shares shall be entitled to share pro rata in the remaining property of the Corporation upon dissolution.

- (2) The Corporation is authorized to issue an unlimited number of three classes of preferred shares, issuable in series and designated as "Class A Preferred Shares", "Class B Preferred Shares" and "Class C Preferred Shares". The rights, privileges, restrictions and conditions attached to each class of shares is provided below:

Class A Preferred Shares

The Class A Preferred Shares shall have attached thereto the following rights, privileges, restrictions and conditions:

- (a) the Class A Preferred Shares may at any time and from time to time be issued in one or more series, each series to consist of such number of shares as may, before the issue thereof, be determined by resolution of the directors of the Corporation; and

- (b) subject to the provisions of the ABCA, the directors of the Corporation may by resolution fix from time to time before the issue thereof the designation, rights, privileges, restrictions and conditions attaching to each series of the Class A Preferred Shares.

Class B Preferred Shares

The Class B Preferred Shares shall have attached thereto the following rights, privileges, restrictions and conditions:

- (a) the Class B Preferred Shares may at any time and from time to time be issued in one or more series, each series to consist of such number of shares as may, before the issue thereof, be determined by resolution of the directors of the Corporation; and
- (b) subject to the provisions of the ABCA, the directors of the Corporation may by resolution fix from time to time before the issue thereof the designation, rights, privileges, restrictions and conditions attaching to each series of the Class B Preferred Shares.

Class C Preferred Shares

The Class C Preferred Shares shall have attached thereto the following rights, privileges, restrictions and conditions:

- (a) the Class C Preferred Shares may at any time and from time to time be issued in one or more series, each series to consist of such number of shares as may, before the issue thereof, be determined by resolution of the directors of the Corporation; and
- (b) subject to the provisions of the ABCA, the directors of the Corporation may by resolution fix from time to time before the issue thereof the designation, rights, privileges, restrictions and conditions attaching to each series of the Class C Preferred Shares.

4.2 Long Term Debt

The Corporation presently has no long-term debt.

4.3 Prior Sales

Date of Issuance	Type of Security Issued	Number of Securities Issued	Price Per Security	Total Funds Received
January 28, 2020 (Incorporation)	Class A Common Shares	100	\$1.00	\$100
February 7, 2020	Class A Common Shares	600,000	\$0.005	\$3,000
February 7, 2020	Class A Common Shares	300,000	\$0.015	\$4,500
February 7, 2020	Class A Common Shares	5,000,000	\$0.025	\$125,000 ⁽¹⁾

⁽¹⁾ An administration agreement between a third party customer and Axiom Advisors was transferred to the Corporation in exchange for 5,000,000 shares. The present value of \$125,000 was determined to be the fair market value of the agreement.

ITEM 5 - SECURITIES OFFERED

5.1 Terms of Securities

The Corporation is offering Class A Shares for \$0.10 each. Subscribers must each subscribe for at least 1,000 Shares for a subscription amount of \$100.

There are special rights and restrictions attached to the Shares of the Corporation. A summary of certain of these rights and restrictions can be found in Item 4.1 Share Capital.

5.2 Subscription Procedure

(1) Subscription Documents

Subscribers will be required to enter into a Subscription Agreement with the Corporation which will contain, among other things, representations, warranties and covenants by the Subscriber that it is duly authorized to purchase the Shares, that it is purchasing the Shares as principal and for investment and not with a view to resale and as to its corporate or other status to purchase the Shares and that the Corporation is relying on an exemption from the requirements to provide the Subscriber with a prospectus and, as a consequence of acquiring the securities pursuant to this exemption, certain protections, rights and remedies provided by applicable securities laws, including statutory rights of rescission or damages, will not be available to the Subscriber.

Reference is made to the Subscription Agreement attached as Schedule A to this Offering Memorandum for the terms of these representations, warranties and covenants.

In order to subscribe for the Class A Shares, a Subscriber must complete and execute (if received in electronic format), or complete, execute and deliver (if received in paper format) the following documentation to the Corporation at 2332 Whatcom Road, #16067, Abbotsford, BC, V3G 0C6:

- (a) One (1) completed and signed copy of the Subscription Agreement for Shares (including any schedules attached thereto); and
- (b) e-Transfer or cheque in an amount equal to the dollar amount subscribed to (as set forth in the Subscription Agreement), payable to "AXIOM CAPITAL ADVISORS INC.";
- (c) Two (2) completed and executed copies of the Risk Acknowledgment Form (Form 45-106F4) attached to the Subscription Agreement.

Subject to applicable securities laws and the Subscriber's two-day cancellation right, a subscription for Shares, evidenced by a duly completed Subscription Agreement delivered to the Corporation shall be irrevocable by the Subscriber. See Item 11 Purchasers' Rights.

Subscriptions for Shares will be received, subject to rejection and allotment, in whole or in part, and subject to the right of the Corporation to close the subscription books at any time, without

notice. If a Subscription Agreement for Shares is not accepted, all subscription proceeds will be promptly returned to the Subscriber without interest.

The subscription funds will be held in trust until midnight of the second business day subsequent to the date that each Subscription Agreement is signed by a Subscriber.

It is expected that certificates representing the Shares will be available for delivery within a reasonable period of time after the relevant closing date(s).

(2) Distribution

This Offering is subject to the exemptions from the prospectus requirements afforded by Section 2.9 of NI 45-106.

The exemption pursuant to Section 2.9 of NI 45-106 is available for distributions to investors purchasing as principals, who receive this Offering Memorandum prior to signing the Subscription Agreement and who sign Risk Acknowledgment Forms attached to the Subscription Agreement as Exhibit A and Exhibit B.

The foregoing exemptions relieve the Corporation from the provisions of the applicable securities laws of each of the Provinces and Territories of Canada, which otherwise would require the Corporation to file and obtain a receipt for a prospectus. Accordingly, prospective investors for Class A Shares will not receive the benefits associated with a subscription for securities issued pursuant to a filed prospectus, including the review of material by securities regulatory authorities.

The exemptions from the registration requirements contained in the applicable securities laws of each of Provinces and Territories allow the Corporation to offer the Shares for sale directly to Subscribers.

ITEM 6 - INCOME TAX CONSEQUENCES AND DEFERRED PLAN ELIGIBILITY

You should consult your own professional advisers to obtain advice on the income tax consequences that apply to you.

The following discussion of the income tax considerations of an investment in Shares is of a general nature only and is not intended to constitute an exhaustive analysis of such income tax considerations and should not be interpreted as legal or tax advice to any particular Subscriber. Each prospective Subscriber should obtain independent tax advice as to both the federal and provincial income tax consequences of a subscription for Class A Shares.

Upon the Corporation successfully obtaining a listing on the CSE, the Class A Shares will become eligible to be held in Deferred Plans pursuant to the Tax Act and Regulations. Until that point, the Class A Shares cannot be held in a Deferred Plan.

This summary is based upon the current understanding of the provisions of the Tax Act and outlines the Canadian federal income tax consequences of investing in Shares and is based on the following assumptions:

- (a) the Subscriber is an individual resident in Canada;
- (b) the Subscriber acquires Shares pursuant to the Offering Memorandum and holds the Shares as capital property for the purpose of earning a return on the investment; and
- (c) the Subscriber deals at arm's length with the Corporation for purposes of the Tax Act.

ITEM 7 - COMPENSATION PAID TO SELLERS AND FINDERS

No person has or will receive any compensation (e.g., commission, corporate finance fee or finder's fee) in connection with the Offering.

ITEM 8 - RISK FACTORS

Purchase of Shares pursuant to this Offering should only be made after consulting with independent and qualified sources of investment and tax advice. An investment in the Shares is highly speculative due to the stage of the Corporation's development and requirement to raise financing to carry out any long-term business plan of the Corporation.

An investment in Shares is appropriate only for investors who are prepared to invest money for a long period of time and who have the capacity to absorb a loss of some or all of their investment.

Subscribers must rely on the ability, expertise, judgement, discretion, integrity and good faith of the management of the Corporation. This Offering is suitable for investors who are willing to rely solely upon the management of the Corporation and who could afford a total loss of their investment.

In addition to the risks of purchasing the Shares in the Corporation found elsewhere within this Offering Memorandum are the following:

Investment Risk

- (1) Subscribers under this Offering will not have the benefit of a review of this Offering Memorandum by any regulatory authorities.
- (2) The Corporation's long-term objectives may not be achieved by the management team; specifically, the Corporation might not become a Public Corporation and the Shares will not trade on a stock exchange.

- (3) There is no assurance or guarantee that Subscribers pursuant to this Offering will earn a return on their investment.
- (4) The Corporation will have a limited amount of working capital.
- (5) There can be no assurance that any additional funding, if needed, will be available on terms attractive to the Corporation, or at all.
- (6) An investment in the Shares is an illiquid investment. There is currently no market through which the Shares may be sold. The Corporation is not a "reporting issuer" in any jurisdiction, and a prospectus has not yet qualified the issuance of the Shares. Accordingly, Subscribers will be unable to sell the Shares, subject to some limited exceptions or until the Corporation obtains a listing on a stock exchange, which may never happen. See Item 10 - Resale Restrictions.
- (7) The Shares offered pursuant to this Offering are not insured against loss through the Canadian Deposit Insurance Corporation or any other insurance company or program.
- (8) The offering price of the Shares has been determined by the Corporation. The offering price is not an indication of the value of the Shares or that any of the Shares could be sold for an amount equal to the offering price or for any amount.
- (9) Subject to the ABCA, holders of Shares will have no right to vote on any matters affecting the Corporation, other than with respect to those matters specified by the ABCA. Exclusive authority and responsibility for controlling and managing the Corporation rests with management of the Corporation and those persons, consultants and advisors retained by management on behalf of the Corporation. Accordingly, investors should understand that they will be relying on the good faith, experience, expertise and ability of the director(s) and officer(s) of the Corporation and other parties for the success of the business of the Corporation.
- (10) The Corporation's future business objectives are dependent on the success of obtaining a listing on the CSE, which is uncertain at this point in time.
- (11) The Corporation was only recently incorporated, has not commenced commercial operations and has no significant assets. It has no history of earnings.
- (12) This Offering is a "blind pool" offering in that management team of the Corporation has not yet finalized the long term business of the Corporation.

Issuer Risk

The Corporation has no operational history and no history of earnings. Accordingly, there is a limited operating history upon which to base an evaluation of the Corporation and its business and prospects. The Corporation is in the early stages of its business and therefore is subject to the risks associated with early stage companies, including start-up losses, uncertainty of revenues, markets and profitability, the possibility of needing to raise additional funding, the evolving and unpredictable nature of the Corporation's business and the ability to identify, attract and retain qualified personnel. The Corporation's business prospects must be considered in light of the risks, expenses and difficulties frequently encountered by companies in the early stage of development. There can be no assurance that the Corporation will be successful in doing what it is required to do to overcome these risks. No assurance can be given that the Corporation's business activities will be successful.

ITEM 9 - REPORTING OBLIGATIONS AND SUBSEQUENT INFORMATION

The Corporation is not a reporting issuer in any jurisdiction. It is therefore not required to disclose material changes which occur in its business and affairs, nor is it required to file with any securities regulatory authorities or provide security holders with interim financial statements.

The Corporation is required to place before the Class A shareholders of the Corporation before every annual meeting of the Corporation the audited financial statements of the Corporation and a notice on how the funds raised from this Offering were used. The Corporation shall, not less than 21 days before each annual meeting of the shareholders of the Corporation or before the signing a resolution in lieu of an annual general meeting, provide a copy of the financial statements of the Corporation to each Class A shareholder.

Financial or other information provided to you by the Corporation in the future may not by itself be sufficient to assess the performance of your investment.

ITEM 10 - RESALE RESTRICTIONS

10.1 General Statement

The Shares will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the Shares unless you comply with an exemption from the prospectus and registration requirements under securities legislation. The Corporation intends on filing a prospectus, but there is no certainty that it will be approved by the relevant securities commission. If the prospectus is not approved, then a listing on the CSE or other stock exchange will not occur, and trading of these Shares will be restricted.

10.2 Restricted Period

Unless permitted under securities legislation, you cannot trade the Shares without an exemption before the date that is 4 months and a day after the date the Corporation becomes a reporting issuer in any province or territory of Canada. There is no certainty that the Corporation will successfully become a reporting issuer.

10.3 Manitoba Resale Restrictions

For trades in Manitoba, unless permitted under securities legislation, you must not trade your Shares without the prior written consent of the regulator in Manitoba unless: (a) the Company has filed a prospectus with the regulator in Manitoba with respect to the Shares you have purchased and the regulator in Manitoba has issued a receipt for that prospectus, or (b) you have held the Shares for at least 12 months. The regulator in Manitoba will consent to your trade if the regulator is of the opinion that to do so is not prejudicial to the public interest.

ITEM 11 - PURCHASERS' RIGHTS

If you purchase these Shares you will have certain rights, some of which are described below. For information about your rights you should consult a lawyer. The following summaries of investors' legal rights are subject to the express provisions of the securities laws of the applicable province or territory in which they are resident, and reference is made thereto for the complete text of such provisions. The rights of action described below are in addition to and without derogation from any right or remedy available at law to the investor and are intended to correspond to the provisions of the relevant securities legislation and are subject to the defenses contained therein.

11.1 Two Day Cancellation Right

You can cancel your agreement to purchase Shares. To do so, you must send a notice to the Company's head office by midnight on the second business day after you sign the agreement to buy Shares.

11.2 Statutory Rights of Action in the Event of a Misrepresentation

For purposes of the following summaries, "misrepresentation" means an untrue statement of a material fact or an omission to state a material fact that is necessary in order to make a statement in this Offering Memorandum not misleading in light of the circumstances in which it was made. A "material fact" means a fact that significantly affects or would reasonably be expected to have a significant effect on, the market price or value of the Shares.

British Columbia

If you are a resident of British Columbia, and if there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

- (a) the Company to rescind your agreement to buy these Shares, or
- (b) for damages against the Company, every person who was a director or acting in a similar capacity of the Company at the date of this Offering Memorandum and every other person who signed this Offering Memorandum.

This statutory right is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the Shares. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the earlier of 180 days after you first had knowledge of the facts giving rise to the cause of action and three years after the day you purchased the Shares.

Alberta

If you are a resident of Alberta, and if there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

- (a) the Company to rescind your agreement to buy these Shares, or
- (b) for damages against the Company, every person who was a director of the Company at the date of this Offering Memorandum and every other person who signed this Offering Memorandum.

This statutory right is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the Shares. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the earlier of 180 days after you first had knowledge of the facts giving rise to the cause of action and three years after the day you purchased the Shares.

Saskatchewan

If you are a resident of Saskatchewan and if there is a misrepresentation in this Offering Memorandum, or any amendment thereto, you have a statutory right to sue:

- (a) the Company to rescind your agreement to buy these Shares, or
- (b) for damages against the Company, every promoter and director of the Company as at the date of this Offering Memorandum, every person whose consent has been filed respecting the offering but only with respect to reports, opinions and statements made by that person, every other person who signed this Offering Memorandum and every person who sells securities on behalf of the Company under this Offering Memorandum. These statutory rights are available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the Shares. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the

earlier of one year after you first had knowledge of the facts giving rise to the cause of action and six years after the day you purchased the Shares.

Manitoba

If you are a resident of Manitoba, and if there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

- (a) the Company to rescind your agreement to buy these Shares; or
- (b) for damages against the Company, every person director of the Company at the date of this Offering Memorandum and every other person who signed this Offering Memorandum.

These statutory rights are available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the Shares. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the earlier of 180 days after you first had knowledge of the facts giving rise to the cause of action or 2 years after the day you purchased the Shares.

Ontario

If you are a resident of Ontario and if there is a misrepresentation in this Offering Memorandum, and you purchased the Shares offered by this Offering Memorandum during the period of distribution, you have, without regard to whether the purchaser relied on the misrepresentation, the following rights:

- (a) of action for damages against the Company, or
- (b) where you purchased the Shares from the Company, you may elect to exercise a right of rescission against the Company, in which case you have no right of action for damages against the Company.

The Company will not be held liable under this paragraph if you purchased the Shares with the knowledge of the misrepresentation. In an action for damages, the Company will not be liable for all or any portion of such damages that it proves do not represent the depreciation in value of the Shares as a result of the misrepresentation relied upon and in no case will the amount recoverable under this paragraph exceed the price at which the Shares were sold to you.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after the

date that you purchased the Shares. You must commence your action for damages within the earlier of 180 days after you first had knowledge of the facts giving rise to the cause of action and three years after the day you purchased the Shares.

Quebec

In addition to any other right or remedy available to you at law, if this Offering Memorandum is delivered to you as a resident of Quebec and contains a misrepresentation, you will have: (1) statutory rights under Quebec legislation; or (2) contractual rights in circumstances where the Quebec legislation does not provide such rights, as follows:

- (a) a right of action for damages against the Company, every director or officer of the Company, any expert whose opinion, containing a misrepresentation, appeared, with his consent, in this Offering Memorandum, the dealer (if any) under contract to the Company and any person who is required to sign the certificate of attestation in this Offering Memorandum, or
- (b) a right of action against the Company for rescission of the purchase contract or revision of the price at which Shares were sold to you.

However, there are various defences available to the persons or companies that you have a right to sue. Among other defences, no person or Company will be liable if it proves that:

- (a) you purchased the Shares with knowledge of the misrepresentation, or
- (b) in an action for damages, that they acted prudently and diligently (except in an action brought against the Company).

No action may be commenced to enforce such a right of action:

- (a) for rescission or revision of price more than three years after the date of the purchase, or
- (b) for damages later than three years after you first had knowledge of the facts giving rise to the cause of action, except on proof of tardy knowledge imputable to your negligence.

Nova Scotia

If you are a resident of Nova Scotia and if there is a misrepresentation in this Offering Memorandum, or any amendment thereto, you have a statutory right to sue:

- (a) the Company to rescind your agreement to buy these Shares, or
- (b) for damages against the Company, every person who was a director of the Company at the date of this Offering Memorandum and every other person who signed this Offering Memorandum.

These statutory rights to sue are available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the Shares. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the earlier of 180 days after you first had knowledge of the facts giving rise to the cause of action and three years after the day you purchased the Shares.

New Brunswick

If you are a resident of New Brunswick and if there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

- (a) the Company or the seller to rescind your agreement to buy these Shares, or
- (b) for damages against the Company, every person who was a director of the Company at the date of this Offering Memorandum, every person who signed this Offering Memorandum.

The Company will not be held liable under this paragraph if you purchased the Shares with the knowledge of the misrepresentation. In an action for damages, the Company will not be liable for all or any portion of such damages that they prove do not represent the depreciation in value of the Shares as a result of the misrepresentation relied upon and in no case will the amount recoverable under this paragraph exceed the price at which the Shares were sold to you. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the earlier of one year after you first had knowledge of the facts giving rise to the cause of action and six years after the day you purchased the Shares.

Prince Edward Island, Newfoundland and Labrador, Northwest Territories, Yukon or Nunavut

If you are a resident of Prince Edward Island, Newfoundland and Labrador, Northwest Territories, Yukon or Nunavut and if there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue:

- (a) the Company to rescind your agreement to buy these Shares, or
- (b) for damages against the Company, every person who was a director at the date of this Offering Memorandum and every other person who signed this Offering Memorandum.

These statutory rights are available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the Shares. Additionally, if you elect to exercise a right of rescission against the Company, you will have no right of action against the persons described in (b) above.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to rescind the agreement within 180 days after the date that you purchased the Shares. You must commence your action for damages within the earlier of 180 days after you first had knowledge of the facts giving rise to the cause of action or 3 years after the day you purchased the Shares.

ITEM 12 - AUDITED FINANCIAL STATEMENTS

Axiom Capital Advisors Inc.
Financial Statements
February 7, 2020

Independent Auditors' Report

To: The Directors of **Axiom Capital Advisors Inc.**

Opinion

We have audited the financial statements of Axiom Capital Advisors Inc. (the "Company"), which comprise the statement of financial position as at February 7, 2020 and the statements of comprehensive income, changes in equity and cash flows for the period from incorporation on January 28, 2020 to February 7, 2020, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at February 7, 2020, and its financial performance and its cash flows from incorporation on January 28, 2020 to February 7, 2020 in accordance with International Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 to the financial statements which indicates that at February 7, 2020 the Company does not yet have active operations. This condition, along with other matters as set forth in Note 1, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern. Our opinion is not qualified in respect of this matter.

Responsibilities of Management and Those Charged With Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

Independent Auditors' Report (continued)

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kennedy Mack Shusarchuk Stewart LLP

Chartered Professional Accountants

February 20, 2020
Calgary, Alberta

Axiom Capital Advisors Inc.
Statement of Financial Position

As at February 7,	Notes	2020
Assets		
Current asset		
Cash	6.2	\$ <u>7,600</u>
Intangible asset	8	<u>125,000</u>
Total assets		\$ <u><u>132,600</u></u>
Liabilities & Shareholders' Equity		
Share capital		\$ <u>132,600</u>
Total liabilities and shareholders' (deficiency) equity		\$ <u><u>132,600</u></u>

See accompanying notes to the financial statements.

These financial statements were approved by the Directors of the Corporation on February 20, 2020.

(Signed)L. Evan Baergen , Director

(Signed)Dwight Martin , Director

Axiom Capital Advisors Inc.
Statement of Comprehensive Income
For the Period from Incorporation on January 28, 2020 to February 7, 2020

	Note	2020
Total comprehensive income for the period	7	\$ <u><u> -</u></u>

See accompanying notes to the financial statements.

Axiom Capital Advisors Inc.

Statement of Changes in Equity

For the Period from Incorporation on January 28, 2020 to February 7, 2020

	Number of Shares ¹	Share Capital Stated Value	Retained Earnings	Total
Common Shares Issued	5,900,100	\$ 132,600	\$ -	132,600
Income for the period	-	-	-	-
Balance at February 7, 2020	5,900,100	\$ 132,600	\$ -	132,600

- 1** The Company has an unlimited number of Class A voting common shares, and an unlimited number of Class A, Class B and Class C preferred shares authorized for issue

See accompanying notes to the financial statements.

Axiom Capital Advisors Inc.

Statement of Cash Flows

For the Period from Incorporation on January 28, 2020 to February 7, 2020

2020

Cash provided by:

Cash flows from financing activities

Proceeds on issue of capital

\$ 7,600

Net cash provided by financing activities

7,600

Net change in cash

7,600

Cash at the beginning of the period

-

Cash, end of period

\$ 7,600

See accompanying notes to the financial statements.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

1. General business description and going concern

Axiom Capital Advisors Inc. (the "Company") is a corporation incorporated under the Business Corporations Act (Alberta) on January 28, 2020. The registered and head office address of the Company is Suite 1600, 333 - 7 Avenue SW, Calgary, Alberta, T2P 2Z1. The Company is a subsidiary of Axiom Advisers Inc.

The Company is in the start-up phase of development and does not yet have active operations. Since the date of incorporation, the Company has prepared an Offering Memorandum for its Class A shares (the "Offering"), which has included, among other things, putting in place a management team, a board of directors, retaining legal counsel and searching for investors.

Concurrent with the closing of the Offering, the Company intends to seek a listing on the Canadian Stock Exchange and become a "Public Corporation".

The Company's ability to continue as a going concern depends upon it securing future equity or debt financing for its working capital and development activities.

2. Basis of presentation

2.1 Statement of compliance

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

The financial statements were authorized for issue by the Directors of the Company on February 20, 2020.

2.2 Basis of measurement

These financial statements have been prepared on the historical cost basis except for items where an alternative basis is required by IFRS. Details on these items are included below in Note 3, Significant Accounting Policies.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

2.3 Functional and presentation currency

These financial statements are presented in Canadian dollars, which is the Company's functional currency.

2.4 Use of estimates and judgments

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. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in Note 4, Critical accounting estimates and assumptions.

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates will, by definition, seldom equal the actual results. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future years affected.

Information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is valuation of financial instruments (note 5).

3. Significant accounting policies

As a new entity, the Company has adopted all IFRS issued and effective as of February 7, 2020. The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Cash

Cash comprises of cash on hand, deposits held at banks and short-term, low-risk investments which can be quickly liquidated into known amounts of cash.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

3.2 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

3.2.1 *Financial assets*

Classification

The Company classifies its financial assets in the following three categories:

- Assets carried at amortized cost (“Amortized Cost”)
- Assets carried at fair value through other comprehensive income (“FVOCI”)
- Assets carried at fair value through profit and loss (“FVTPL”)

The classification depends on both the Company's business model for managing the financial instrument and the contractual terms of the instrument itself.

A financial asset is classified as Amortized Cost if the objective of the business model is to hold the financial asset for the collection of the cash flows; and all contractual cash flows represent only principal and interest on that principal.

A financial asset is classified as FVOCI if the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All financial assets that do not meet the criteria to be classified as Amortized Cost or FVOCI are classified as FVTPL, this includes all derivative financial assets. The Company may make an irrevocable election to designate a financial asset that would otherwise be classified in another category as FVTPL. If the election is made it is irrevocable, meaning that asset must remain categorized as FVTPL until that asset is derecognized.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

Recognition and derecognition

Purchases and sale of financial assets are recognized on the settlement date, which is the date in which the asset is delivered to or by the Company. Financial assets are derecognized when the rights to receive cash flows have expired or are transferred and the Company has transferred substantially all risks and rewards of ownership.

Measurement

Financial assets carried at Amortized Cost or FVOCI are initially measured at their fair value plus transactions costs. Financial assets carried at FVTPL are initially measured at their value, with any associated transaction costs being immediately expensed through profit or loss.

Subsequent measurement of financial assets depends on the category the asset has been assigned to.

Gains or losses on assets carried at Amortized Cost are recorded in profit or loss upon derecognition, or earlier if the asset is impaired.

Gains or losses on assets carried at FVOCI are recorded in other comprehensive income, except for impairment, interest, dividend and foreign exchange related gains and losses, which are recorded in profit or loss. Upon derecognition of an asset categorized as FVOCI, the net gains or losses related to the asset previously recorded in other comprehensive income are reclassified to profit or loss.

Gains or losses on assets carried at FVTPL are recorded in profit or loss in the period in which they occur.

Impairment

The Company addresses at each reporting date whether there is objective evidence that a financial asset, other than those carried at FVTPL, or a group of financial assets, is impaired. When impairment has occurred, the carrying amount of the financial asset is reduced by the impairment loss directly and the loss is recognized in profit and loss.

Individually significant financial assets are tested for impairment on an individual basis. The remaining financial assets are assessed collectively in groups that share similar credit risk characteristics.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

For financial assets carried at Amortized Cost, the amount of impairment loss recognized is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted at the financial assets' original effective interest rate. An impairment loss on financial assets carried at Amortized Cost can be reversed if the reversal can be related objectively to an event occurring after the impairment was recognized. In such cases, the previously recognized impairment loss is reversed through profit or loss to the extent the carrying amount of the financial asset at the date the impairment is reversed does not exceed what the amortized cost would have been had the impairment not been recognized.

When an asset carried at FVOCI is considered to be impaired, cumulative gains or losses previously recognized in other comprehensive loss are reclassified to the profit or loss in the period. Any increase in fair value subsequent to an impairment loss is recognized in other comprehensive income.

3.2.2 *Financial liabilities*

Financial liabilities are initially measured at fair value and subsequently measured at amortized cost for liabilities that are not hedged, and fair value for liabilities that are hedged. Non-performance risk, including the Company's own credit risk for financial liabilities, is considered when determining the fair value of financial liabilities.

Financial liabilities are removed from the statement of financial position when it is extinguished; for example, when the obligation specified in the contract is discharged or cancelled or expired or when the terms of an existing financial liability are substantially modified. The difference between the carrying amount of a financial liability extinguished or transferred to another party and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognized in profit or loss.

3.3 Related party transactions

All related party transactions and balances must be disclosed in the financial statements. This includes descriptions and amounts of the transactions, the amount of any outstanding balances and associated terms, provisions for doubtful debts related to outstanding balances and the expense recognized during the period in respect of bad or doubtful debts from related parties.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

3.4 Revenue recognition

The Company has not recognized any revenue.

When the Company enters into sales contracts in the future it shall recognize revenue in accordance with IFRS 15 by applying the following 5 steps:

- Identify the contracts with the customers
- Identify the separate performance obligations
- Determine the transaction price of the contract
- Allocate the transaction price to each of the separate performance obligations, and
- Recognize the revenue as each performance obligation is satisfied.

4. Critical accounting estimates and assumptions

The Company makes estimates and assumptions concerning the future. The estimates and assumptions are continuously assessed, considering historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The resulting accounting estimates will, by definition, seldom equal the related actual results. However, given the Company's current operations as of February 7, 2020, no critical estimates have been made.

5. Determination of fair values

Certain of the Company's accounting policies and disclosures require the determination of fair value for assets and liabilities. Fair values have been determined for measurement and/or disclosure purposes based on the following methods. When applicable, further information about the assumptions made in determining fair values is disclosed in the notes specific to that asset or liability.

The significance of inputs used in making fair value measurements for assets and liabilities measured at fair value are examined and classified according to a fair value hierarchy:

Level 1

Items that are classified at level 1 have their fair values determined by reference to quoted prices in active markets for identical assets and liabilities.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

Level 2

Items that are classified at level 2 have their fair values determined using inputs other than quoted prices, for which all significant outputs are observable, either directly or indirectly, and are based on valuation models and techniques where the inputs are derived from quoted indices.

Level 3

Items that are classified at level 3 have their fair values determined using inputs that are unobservable and significant to the overall fair value measurement.

The designation of the Company's assets and liabilities which require the assessment of fair value are as follows:

- Cash, Level 1
- Intangible asset, Level 3

6. Financial risk management

6.1 Overview

The Company's planned operations will expose it to a variety of financial risks that arise as a result of its operating and financing activities:

- credit risk;
- liquidity risk; and,
- market risk.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risks, and the Company's management of capital.

The Company employs risk management strategies and policies to ensure that any exposure to risk is in compliance with the Company's business objectives and risk tolerance levels. While the Company have the overall responsibility for the establishment and oversight of the Company's risk management framework, management has the responsibility to administer and monitor these risks.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

6.2 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.

The maximum exposure to credit risk at February 7, 2020 is as follows:

Carrying value at February 7,	2020	
Cash	\$	7,600
Total	\$	7,600

Cash consists of cash bank balances. The Company manages the credit exposure related to cash by selecting financial institutions with high credit ratings. Given these credit ratings, management does not expect any counterparty to fail to meet its obligations.

6.3 Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they are due. The Company's approach to managing liquidity is to ensure it will have sufficient liquidity to meet its liabilities when due. The Company's ongoing liquidity will be impacted by various external events and conditions.

The Company did not have any financial liabilities at February 7, 2020.

6.4 Market risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the Company's net income or the value of financial instruments. The objective of the Company is to manage and mitigate market risk exposures within acceptable limits, while maximizing returns.

6.5 Interest rate risk

Interest rate risk is the risk that future cash flows will fluctuate as a result of changes in market interest rates. As the Company does not currently have any interest bearing debt, the Company is not exposed to interest rate risk.

The Company had no interest rate swaps or financial contracts in place as at or during the period ended February 7, 2020.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

6.6 Capital management

The Company's capital management policy is to maintain a strong capital base that optimizes the Company's ability to grow, maintain investor and creditor confidence and to provide a platform to create value for its unitholders. The Company intends to maintain a flexible capital structure to maximize its ability to pursue additional investment opportunities, which considers the Company's early stage of development and the requirement to sustain future development of the business.

The Company will manage its capital structure and make changes to it in light of changes to economic conditions and the risk characteristics of the nature of the business. The Company considers its capital structure to include shareholders' equity and working capital. In order to maintain or adjust the capital structure, the Company may from time to time issue shares, seek debt financing and adjust its capital spending to manage its current and projected capital structure.

The Company currently has no debt outstanding and it monitors capital based on its current working capital, projected cash flow from operations and anticipated capital expenditures.

The Company is not subject to externally imposed capital requirements.

7. Comprehensive income

No revenue, personnel or general and administrative expenses were incurred during the period ended February 7, 2020.

8. Intangible asset

The Company has acquired, from a corporation controlled by officers and directors of the Company, an administration agreement valued at \$125,000. The Company issued 5,000,000 Class A shares at a price of \$0.025 per share as consideration. The administration agreement is for the provision of specified services to a third party and provides monthly revenue of \$5,000 and is for a 36 month term.

The intangible asset is carried at cost less any accumulated amortization and any accumulated impairment loss, and is amortized on a straight-line basis over the estimated useful life of 36 months.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to February 7, 2020

9. Subsequent event

Offering memorandum

The Company has prepared an offering memorandum (the "offering"), for the offer of Class "A" voting common shares ("Class A Shares" or "shares"), with an aggregate minimum of 200,000 shares at a price of \$0.10 per share for total gross proceeds of \$20,000 and a maximum of 1,250,000 shares at a price of \$0.10 per share for total gross proceeds of \$125,000.

Subscribers must each subscribe for a minimum of 1,000 Shares for a subscription amount of \$100. Subscribers may subscribe for additional Shares.

The Shares, as a class, have the following rights, privileges, restrictions and conditions:

- (a) Right to vote at meetings of the shareholders of the Company;
- (b) The right to receive dividends as fixed by the board of directors; and
- (c) The right, upon the liquidation or winding-up of the Company, to repayment of the amount paid for such Shares (plus any declared and unpaid dividends).

ITEM 13 - DATE AND CERTIFICATE

Dated: February 20, 2020

This Offering Memorandum does not contain a misrepresentation



L. Evan Baergen

ON BEHALF OF THE BOARD OF DIRECTORS OF AXIOM CAPITAL ADVISORS INC.



L. Evan Baergen



Dwight Martin