

AXIOM CAPITAL ADVISORS INC.

FORM 2A LISTING STATEMENT

TABLE OF CONCORDANCE

The following table provides the corresponding section to page numbers between the Canadian Securities Exchange Form 2A Listing Statement and Axiom Capital Advisors Inc.'s Final Prospectus dated June 30, 2020 (the "**Prospectus**"), a copy of which is attached hereto as Schedule "B".

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CERTIFICATE OF THE ISSUER

Pursuant to a resolution duly passed by its Board of Directors, Axiom Capital Advisors Inc., hereby applies for the listing of the above-mentioned securities on the Exchange. The foregoing contains full, true and plain disclosure of all material information relating to Axiom Capital Advisors Inc. It contains no untrue statement of a material fact and does not omit to state a material fact that is required to be stated or that is necessary to prevent a statement that is made from being false or misleading in light of the circumstances in which it was made.

Dated at Calgary, AB

this 4th day of August 2020.

(Signed) "L. Evan Baergen"

L. Evan Baergen
Chief Financial Officer

(Signed) "Dwight Martin"

Dwight Martin
Chief Executive Officer

(Signed) "Ryan Hoult"

Ryan Hoult
Director

(Signed) "Doug McCartney"

Doug McCartney
Director

(Signed) "L. Evan Baergen"

L. Evan Baergen
Promoter

(Signed) "Dwight Martin"

Dwight Martin
Promoter

SCHEDULE A
14. Capitalization

Issued Capital	Number of Securities (non-diluted)	Number of Securities (fully-diluted)	% of Issued (non-diluted)	% of Issued (fully diluted)
Public Float				
Total outstanding (A)	6,472,100	6,472,100	100.0%	100.0%
Held by Related Persons or employees of the Issuer or Related Person of the Issuer, or by persons or companies who beneficially own or control, directly or indirectly, more than a 5% voting position in the Issuer (or who would beneficially own or control, directly or indirectly, more than a 5% voting position in the Issuer upon exercise or conversion of other securities held) (B)	5,604,100	5,604,100	86.6%	86.6%
Total Public Float (A-B)	868,000	868,000	13.4%	13.4%
Freely-Tradeable Float				
Number of outstanding securities subject to resale restrictions, including restrictions imposed by pooling or other arrangements or in a shareholder agreement and securities held by control block holders (C)	5,088,690	5,088,690	78.6%	77.9%
Total Tradeable Float (A-C)	1,383,410	1,383,410	21.4%	22.1%

Public Securityholders (Registered)

Class of Security

<u>Size of Holding</u>	<u>Number of holders</u>	<u>Total number of securities</u>
1 – 99 securities		
100 – 499 securities		
500 – 999 securities		
1,000 – 1,999 securities	101	101,000
2,000 – 2,999 securities	9	21,500
3,000 – 3,999 securities	2	6,000
4,000 – 4,999 securities		
5,000 or more securities	48	739,500
	160	868,000

Public Securityholders (Beneficial)

Class of Security

<u>Size of Holding</u>	<u>Number of holders</u>	<u>Total number of securities</u>
1 – 99 securities		
100 – 499 securities		
500 – 999 securities		
1,000 – 1,999 securities	101	101,000
2,000 – 2,999 securities	9	21,500
3,000 – 3,999 securities	2	6,000
4,000 – 4,999 securities		
5,000 or more securities	48	739,500
	160	868,000

SCHEDULE B
Prospectus

This prospectus does not constitute an offer to sell or the solicitation of an offer to buy any securities. This non-offering prospectus does not constitute a public offering of securities. No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise.

NON-OFFERING PROSPECTUS

NON-OFFERING PROSPECTUS

June 30, 2020

AXIOM CAPITAL ADVISORS INC.

1600, 333-7th Ave, SW
Calgary, AB, T2P 2Z1

This non-offering Prospectus (the "Prospectus") is being filed with the Alberta Securities Commission (the "ASC") for the purpose of allowing Axiom Advisors Inc. (the "Issuer" or "Axiom") to become a "reporting Issuer" in the Province of Alberta pursuant to applicable securities legislation.

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 Issuer.

There is no market through which these securities may be sold and purchasers may not be able to resell securities described under this Prospectus. This may affect the pricing of the 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".

The Canadian Securities Exchange (the "CSE") has conditionally approved the listing of the Common Shares (the "Listing"). Listing of the Common Shares is subject to the Corporation fulfilling all of the listing requirements of the CSE. As of the date hereof, the Issuer does not meet the CSE's public float and distribution requirements. See "Prior Sales" and "Risk Factors". Even though the Issuer has received conditional listing approval to list the Common Shares, and it will use its commercially reasonable efforts to obtain such listing, there can be no assurance that the Issuer will meet the listing requirements or that such listing application will receive final approval by the CSE.

An investment in the Common Shares of the Issuer or the Resulting Issuer (as defined herein) should be considered highly speculative and involves a high degree of risk that should be considered by potential purchasers. There is no guarantee that an investment in the Issuer or the Resulting Issuer will earn any positive return in the short or long term. An investment in the Issuer or the Resulting Issuer is appropriate only for investors who are willing to risk a loss of some or all of their investment and who can afford to lose some or all of their investment. There are certain risk factors associated with an investment in the Common Shares. The risk factors included in this Prospectus should be reviewed carefully and evaluated by prospective purchasers of Common Shares. See "Risk Factors Regarding the Issuer", "Risk Factors" and "Forward-Looking Information".

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

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ADVISORY

Prospective investors should read this entire Prospectus and consult their own professional advisors to assess the income tax, legal, risk factors and other aspects of an investment in the Common Shares. Prospective investors should rely only on the information contained in this Prospectus and should not rely on parts of the information contained in this Prospectus to the exclusion of others. The Issuer has not authorized anyone to provide additional or different information than is contained herein. If anyone provides a prospective investor with additional, different or inconsistent information, including statements in the media about the Issuer, such information should not be relied on. The information contained in this Prospectus is accurate only as of the date of this Prospectus or as of the date stated. The Issuer's business, financial condition, results of operations and prospects may have changed since the date of this Prospectus. As used in this Prospectus, the terms "we", "us", "our", "Axiom", and "Issuer" mean Axiom Capital Advisors Inc., unless otherwise indicated.

FORWARD LOOKING STATEMENTS

This Prospectus contains certain forward-looking statements within the meaning of Canadian securities laws. These statements relate to future events or future performance and reflect management's expectations regarding the Issuer's financial condition, growth, results of operations, performance, financial needs, business prospects and opportunities. The forward-looking statements are contained principally in the sections titled "Prospectus Summary", "Describe the Business", "Management's Discussion and Analysis" and "Risk Factors". Forward-looking statements reflect management's current beliefs and are based on information currently available to management. In some cases, forward-looking statements can be identified by terminology such as "may", "will", "should", "expect", "plan", "anticipate", "believe", "estimate", "predict", "potential", "continue", "target" or the negative of these terms or other comparable terminology intended to identify forward-looking statements. Forward-looking statements in this Prospectus include, but are not limited to, statements relating to:

- the intention to complete the listing of Common Shares for trading on the CSE and all transactions related thereto;
- the Issuer's anticipated future revenue contracts and its cost structure;
- the Issuer's anticipated cash needs;
- the Issuer's expected business objectives;
- the Issuer's plans with respect to dividends;

Forward-looking statements are based on certain assumptions and analyses made by the Issuer in light of the experience and perception of historical trends, current conditions and expected future developments and other factors it believes are appropriate and are subject to risks and uncertainties. In making the forward looking statements included in this Prospectus, the Issuer has made various material assumptions, including but not limited to (i) ongoing CRA policies that are favourable to the Issuer's business model; (ii) current market competition; (iii) general business and economic conditions; and, (iv) the Issuer's ability to successfully execute its plans and intentions. Although we believe that the assumptions underlying these statements are reasonable, they may prove to be incorrect, and we cannot assure that actual results will be consistent with these forward-looking statements. Given these risks, uncertainties and assumptions, readers should not place undue reliance on these forward-looking statements. Whether actual results, performance or achievements will conform to the Issuer's expectations and predictions is subject to a number of known and

unknown risks, uncertainties, assumptions and other factors, including those listed under "Risk Factors", which include:

- the Issuer's proposed business model is different from its current model and there is no assurance that the Issuer will be success in generating revenue under the new model;
- the impact of new competition entering the market could impact the revenue charged for the Issuer's services and impact the number of Subcos sold;
- there are factors which may prevent the Issuer from the realization of growth targets; and,
- the Issuer is subject to changes in CRA regulations and policies which could adversely affect the Issuer's future business and financial performance;

If any of these risks or uncertainties materialize, or if assumptions underlying the forward-looking statements prove incorrect, actual results might vary materially from those anticipated in those forward-looking statements. The assumptions referred to above and described in greater detail under "Risk Factors" should be considered carefully by readers.

The Issuer's forward-looking statements are based on the reasonable beliefs, expectations and opinions of management on the date of this Prospectus (or as of the date they are otherwise stated to be made). Although the Issuer has attempted to identify important factors that could cause actual results to differ materially from those contained in forward-looking statements, there may be other factors that cause results not to be as anticipated, estimated or intended. There is no assurance that such 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. We do not undertake to update or revise any forward-looking statements, except as, and to the extent required by, applicable securities laws in Canada.

GENERAL DISCLOSURE INFORMATION

The Issuer is not offering to sell securities under this Prospectus. An investor should rely only on the information contained in this Prospectus. No person has been authorized by the Issuer to give any information or make any representations in connection with the transactions herein described other than those contained in this Prospectus and, if given or made, any such information or representation must not be relied upon as having been authorized by the Issuer. The information contained in this Prospectus is accurate only as of the date of this Prospectus or the date indicated, regardless of the time of delivery of this Prospectus.

Definitions and Selected Abbreviations

Various terms used in this Prospectus, including the cover pages, are defined under "Glossary".

Certain information

Unless otherwise indicated or the context otherwise requires, all dollar amounts contained in this Prospectus are in Canadian dollars. Aggregated figures in graphs, charts and tables contained in this Prospectus may not add due to rounding. Historical statistical data and/or historical returns are not necessarily indicative of future performance. Unless otherwise indicated, the market and industry data contained in this Prospectus is based upon information from industry and other publications and the knowledge of management and experience of the Issuer in the markets in which the Issuer operates. While management of the Issuer believes that this data is reliable, market and industry data is subject

to variations and cannot be verified with complete certainty due to limits on the availability and reliability of raw data, the voluntary nature of the data gathering process and other limitations and uncertainties inherent in any statistical survey. The Issuer has not independently verified any of the data from third-party sources referred to in this Prospectus or ascertained the underlying assumptions relied upon by such sources.

Words importing the singular number include the plural and vice versa, and words importing any gender or the neuter include both genders and the neuter.

GLOSSARY OF TERMS

"**Auditor**" means Kenway Mack Slusarchuk Stewart LLP, Chartered Professional Accountants.

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

"**ASC**" means the Alberta Securities Commission.

"**Board**" means the board of directors of the Issuer.

"**CEO**" means chief executive officer.

"**CFO**" means chief financial officer.

"**Common Shares**", "**Shares**", and "**Securities**" each means the Class A voting common shares without par value in the capital of the Issuer.

"**CSE**" means the Canadian Securities Exchange.

"**Escrow Agent**" means Alliance Trust Company, located in Calgary, Alberta.

"**Escrow Agreement**" means the escrow agreement in the form required by NP 46-201 dated September 24, 2018 among the Issuer, Alliance Trust Company, as escrow agent, and the holders of the Escrowed Securities that the Issuer will enter into prior to the submission of the final prospectus.

"**Escrowed Securities**" means the 5,606,100 Common Shares held by the Principals that will be deposited in escrow pursuant to the Escrow Agreement.

"**Listing**" means the listing of the Issuer's Common Shares on the CSE following receipt for the filing of this Prospectus;

"**Listing Date**" means the date on which the Common Shares of the Issuer are listed for trading on the CSE.

"**Named Executive Officers**" means the following individuals:

- (a) the Issuer's CEO;
- (b) the Issuer's CFO;
- (c) each of the three most highly compensated executive officers, 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(5) of 51-102F6V Statement of Executive Compensation – Venture Issuers, for that financial year; and
- (d) each individual who would be a Named Executive Officer under paragraph (c) but for the fact that the individual was not an executive officer of the Issuer, and not 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 as published by the Canadian Securities Administrators.

"**PPP Contract**" means, the administrative contract dated February 1st, 2020 between Pacific Pier Projects Inc. and AAI, and assigned to the Issuer on February 2, 2020 in exchange for 5,000,000 Shares. This contract pays \$5,000 per month for 36 months and is attached to this Prospectus as a Material Contract.

"**Principals**" means, with respect to the Issuer:

- (a) the directors and senior officers of the Issuer;
- (b) promoters of the Issuer during the two years preceding the date the Issuer becoming a reporting Issuer;
- (c) those who own or control more than 10% of the Issuer's voting securities immediately before and immediately after the date the Issuer becoming a reporting Issuer if they also have elected or appointed or have the right to elect or appoint a director or senior officer of the Issuer;
- (d) those who own or control more than 20% of the Issuer's voting securities immediately before and immediately after the Issuer becoming a reporting Issuer; and
- (e) associates and affiliates of any of the above.

"**Prospectus**" means this prospectus and any appendices, schedules or attachments hereto.

"**Purchaser**" means an arms-length company or persons that purchases, in aggregate, 40% of a Subco.

"**Registered Account**" means an investment account that is given tax-deferred or tax-sheltered status by the CRA, such as a registered retirement savings plan account (RRSP) or tax free savings account (TFSA).

"**Resulting Issuer**" means the Issuer, as specifically referred to in this Prospectus, following completion of the Listing on the CSE.

"**Subco**" means a subsidiary of the Issuer, formed the purpose of selling a 40% interest to a third-party Purchaser, which will allow the Purchaser to receive investment funds from investors with Registered Accounts.

"**Transfer Agent**" means Alliance Trust Company, located in Calgary, Alberta.

PROSPECTUS SUMMARY

The following is a summary of some of the information contained in this Prospectus and should be read together with the more detailed information and financial data and statements contained elsewhere in this Prospectus. Unless otherwise defined in this Prospectus, all capitalized terms used herein shall have the meaning ascribed thereto under the heading "Glossary".

The Issuer

The Issuer was incorporated pursuant to the ABCA on January 28, 2020. Axiom's head office and registered office is located at 1600, 333 - 7 AVENUE S.W., Calgary, AB, T2P 2Z1. The Issuer's Shares do not currently trade on any stock exchange. As of the date of this Prospectus, the Issuer has 6,472,100 Shares issued and outstanding. See "Corporate Structure".

Business of the Issuer

The Issuer forms and sells minority ownership stakes of its subsidiaries to small businesses, allowing the Subco to receive investment capital from Registered Accounts. This service offered by the Issuer is called Rent-a-Subco. The Issuer will also offer administrative services to companies raising capital, which will involve the management of the fund-raising process, processing of securities documents and payments to the investors. See "Description of the Business".

Proceeds Raised Recently

This Prospectus is a non-offering Prospectus and no proceeds will be raised pursuant to this Prospectus. The Company closed private placements on April 3, 2020 and May 8, 2020 pursuant to which it issued 572,000 Shares for \$0.10 per share for aggregate gross proceeds of \$57,200. These funds will be used to cover the cost of this Listing, legal, accounting, business development, wages and director costs. The remainder will be used for general working capital. See "Use of Available Funds". See "Use of Proceeds".

No Securities Distributed

No securities are being offered pursuant to this Prospectus. This Prospectus is being filed with the ASC for the purpose of allowing the Issuer to apply for listing on the CSE and to enable the Issuer to develop an organized market for its 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 Issuer.

Listing

The Issuer has applied to have its Shares listed on the CSE. The listing is subject to the Issuer fulfilling all of the requirements of the CSE.

Directors and Officers

Dwight Martin – Chief Executive Officer and Director (Chair of the Board)
L. Evan Baergen – Chief Financial Officer and Director (Corporate Secretary)
Ryan Hoult – Director (Chair of the Audit Committee)
Doug McCartney - Director

See "Directors and Executive Officers"

Risk Factors

The Issuer's business is subject to certain risks, including but not restricted to risks related to Canadian tax laws, no guaranteed listing on the CSE, limited operating history, the requirement to develop its business, existing competition in the market. See "Risk Factors".

Summary of Financial Information

The Issuer was recently incorporated and obtained its first administrative contract on February 2, 2020, so its recent operational history is limited.

As of April 30, 2020, the date of the audited financial statements, the company had assets of \$166,120 and \$10,162 liabilities, leaving equity equal to \$155,958.

CORPORATE STRUCTURE

Name, Address and Incorporation

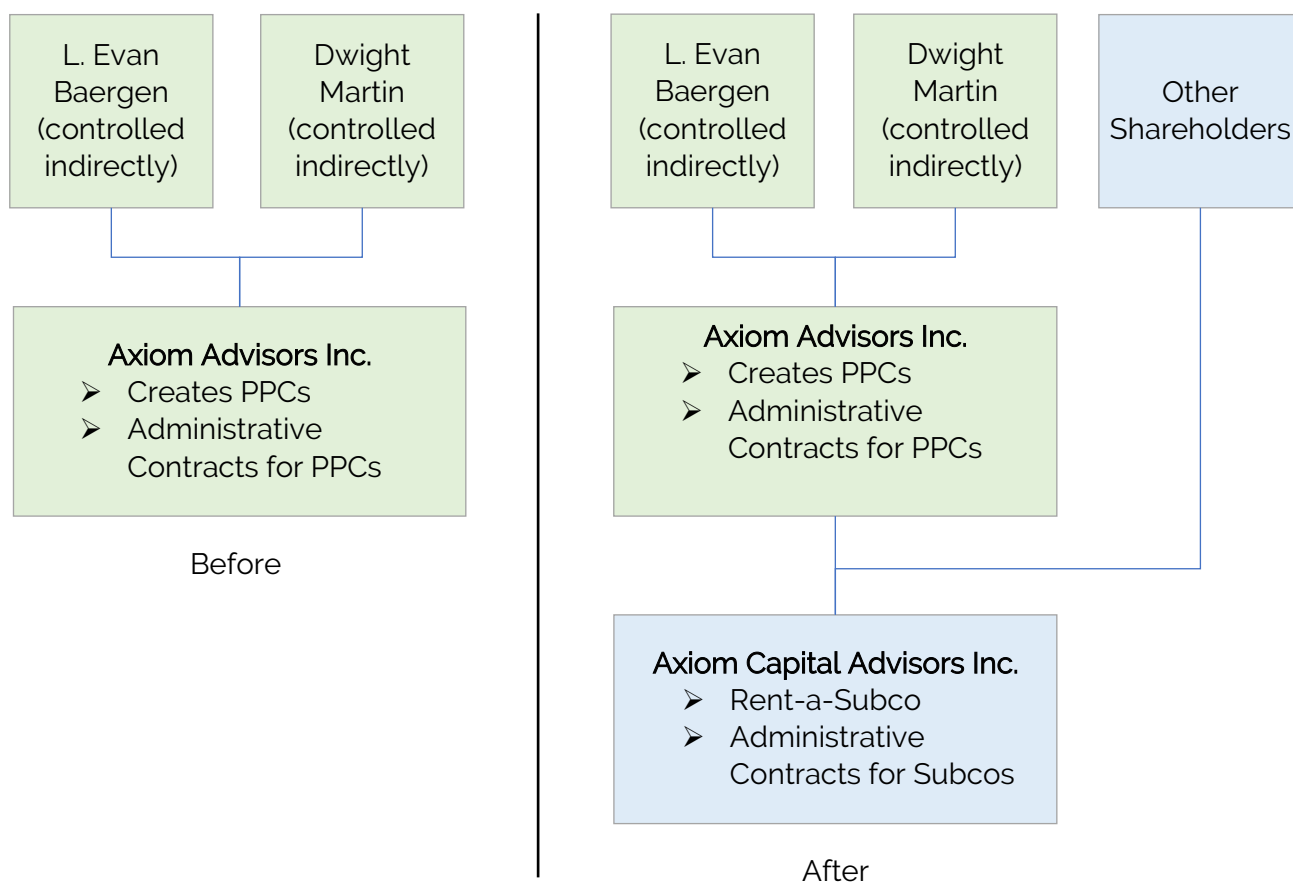
The Issuer was incorporated pursuant to the ABCA on January 28, 2020. Axiom's head office and registered office is located at 1600, 333 - 7 AVENUE S.W., Calgary, AB, T2P 2Z1. The Issuer's Shares do not currently trade on any stock exchange.

Assignment of Administrative Contract

The PPP Contract, an administrative contract held by Axiom Advisors Inc. ("AAI"), was assigned to the Issuer on February 2, 2020. The contract is valued at \$125,000 and in return for the assignment of the contract to the Issuer, AAI received 5,000,000 shares of the Issuer.

Intercorporate Relationships

The following diagram summarizes the structure of the entities before and after completion of the Listing:



DESCRIPTION OF THE BUSINESS

Describe the Business

Small businesses, defined as businesses with less than 100 employees, are the backbone of the Canadian economy and employ about 70% of all private sector employees. They represent 98.2% of all businesses in Canada and generate over half of the economic output of the entire business sector. Yet, only half of them will survive past their 5th year of operations and few will grow to become a medium sized business (100 to 500 employees). Medium-sized businesses make up only 1.6%. (Source: Innovation, Science and Economic Development Canada).

One of the main reasons for business failure and difficulty growing is the lack of capital. Banks are asset-based lenders and the "go-public" mentality that supported the technology boom twenty years ago has decreased significantly. Small businesses are increasingly turning to private capital sources, with the advent of the Exempt Market Dealers ("EMD") and with the existence of groups like the Private Capital Markets Association of Canada. However, raising capital through an EMD or on your own is still an onerous task. Even with assistance of good legal counsel or an EMD, raising capital for a small business is still very limited in the private markets.

One of the common investment strategies when investing is to use funds held within a Registered Account like an RRSP or TFSA so that any profit made on the investment is tax free or tax deferred. However, CRA places restrictions on the use of Registered Accounts, only allowing investments into publicly traded businesses, which are typically large businesses, or into very small businesses that are qualified small business corporations ("QSBC"), which have further restrictions and risks. The result is that most small businesses are unable to receive investment capital from Registered Accounts. This is a significant disadvantage for small businesses, but there is a solution available, and management of the Issuer has found that when a small business can receive funds from Registered Accounts, around 75% of the investment capital received by the small business is from Registered Accounts. This means that a small business that can receive capital from a Registered Accounts is significantly more likely to be successful in its capital raise if it can receive funds from a Registered Account.

There are two ways that a small business can access investment capital from a Registered Account. The first way is to create an entity called a "public-private-corporation" ("PPC"), that has 150 shareholders, each having invested at least \$500, and then electing with the CRA using form T20173 to become "public" for tax purposes. While this process is procedurally straightforward, it is difficult, costly, and very time intensive. If successful, the small business is "public" from CRA's perspective so it can receive investment capital from Registered Accounts, but it is still "private" in that it is not listed on a securities exchange. This method is used by AAI, a company controlled by the Issuer's management.

The second method is to create a subsidiary of a publicly listed company and sell a minority interest of the subsidiary to the small business seeking to raise capital – this is the method that will be used by the Issuer. Although the newly created subsidiary isn't "public" like the publicly listed parent company, it does qualify to receive investment capital from a Registered Account as outlined in tax regulation 4900(1)(i)(ii)(A). Essentially, the small business raising funds "rents" the opportunity to be public, so this option is referred to as a "Rent-A-Subco".

While each of the two methods have pros and cons, in most cases the PPC method is better suited for companies raising capital in excess of \$3 million and the Rent-A-Subco method is better for companies raising less than \$3 million.

The main advantage of the Rent-a-Subco alternative is that the costs are significantly less than forming a PPC and consequently, it can be sold at a lower price making it a cost-effective option to companies raising even a small amount of capital.

The Issuer is only aware of two other companies in Canada that have been offering this alternative process. However, there is little marketing activity currently conducted by these competitors and consequentially, many small businesses and their advisors are not aware of this option. After the Issuer receives its Listing on the CSE, it will focus on implementing a Canada-wide marketing plan reaching out to lawyers, EMDs and other small business advisors about the Rent-A-Subco option.

The Issuer will have two revenue streams:

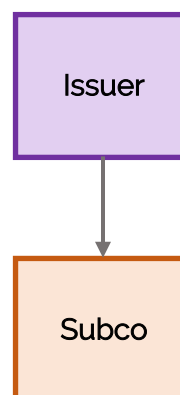
A. Subco Sales (Rent-A-Subco)

In summary, the Issuer will sell a 40% interest of a subsidiary to an arms-length Purchaser under a purchase agreement. Since the Issuer will maintain legal control (more than 50% of the voting shares) of Subco, the subsidiary will be eligible under CRA regulations 4900(1)(i)(ii)(A) to receive capital investments from Registered Accounts.

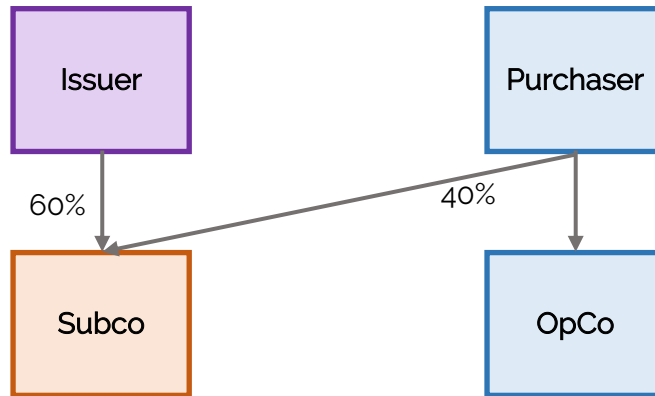
Although the Issuer will own 60% of Subco, the Subco Agreement will stipulate that the Issuer does not have day-to-day control over Subco and will not receive any future economic benefit from its shareholdings in Subco. As a result, the 60% ownership of Subco does not meet the requirements of definition of control under the IFRS 10 criteria and consequently the Issuer is not required to consolidate the financial statements of the Subco.

Once the Issuer obtains its Listing on the CSE, the detailed steps of the Rent-A-Subco process will be:

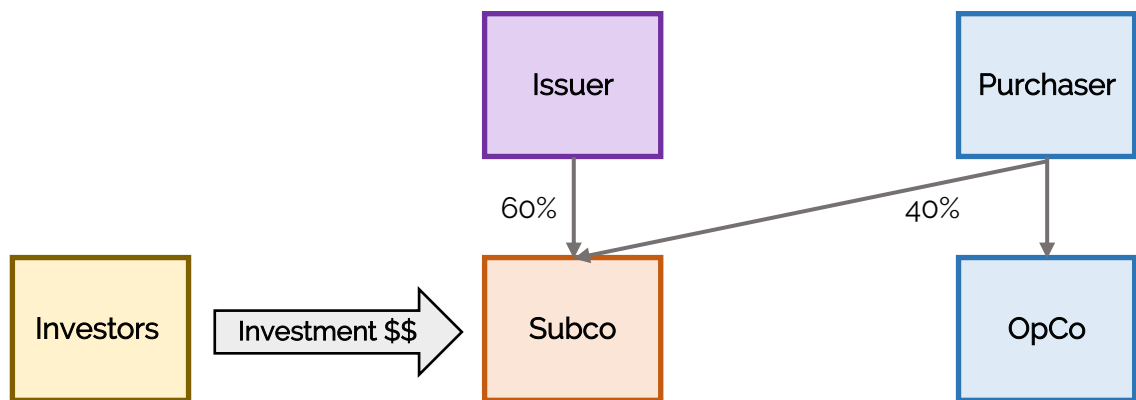
1. The Issuer incorporates a subsidiary (Subco).



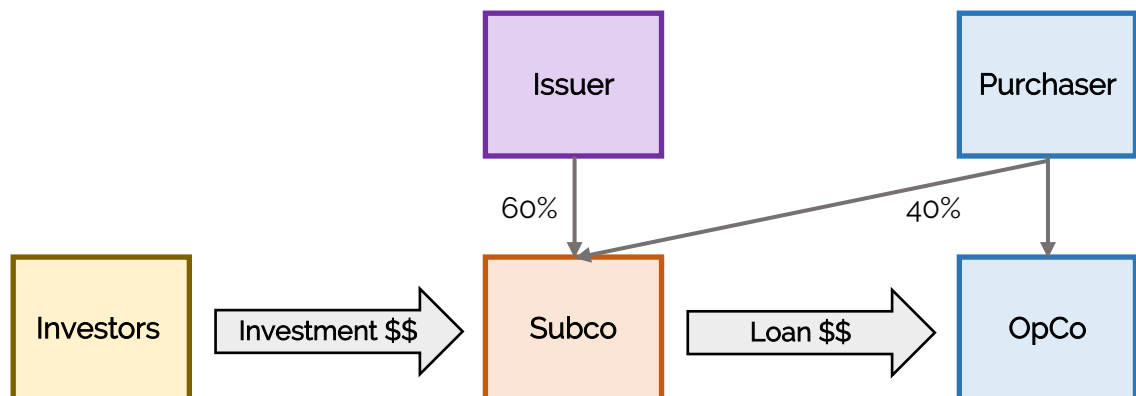
2. The Issuer sells a minority ownership position (40%) of Subco to a third-party purchaser ("Purchaser") for a nominal amount. The Issuer will also receive an upfront fee and will charge a renewal fee every twelve months. The parties will enter into a purchase agreement, governing the relationship between the parties. One of the important terms in the agreement will establish that while the Issuer maintains legal (and tax) control over Subco, the Issuer does not have day-to-day (accounting or business) control over the operations of Subco. The agreement will also impose long-term restrictions on the Issuer's ability to obtain future economic benefits through its shareholding. As a result, the Issuer's ownership of Subco does not meet the requirements or definition of control under IFRS 10 and Subco will not have to be consolidated by the Issuer.



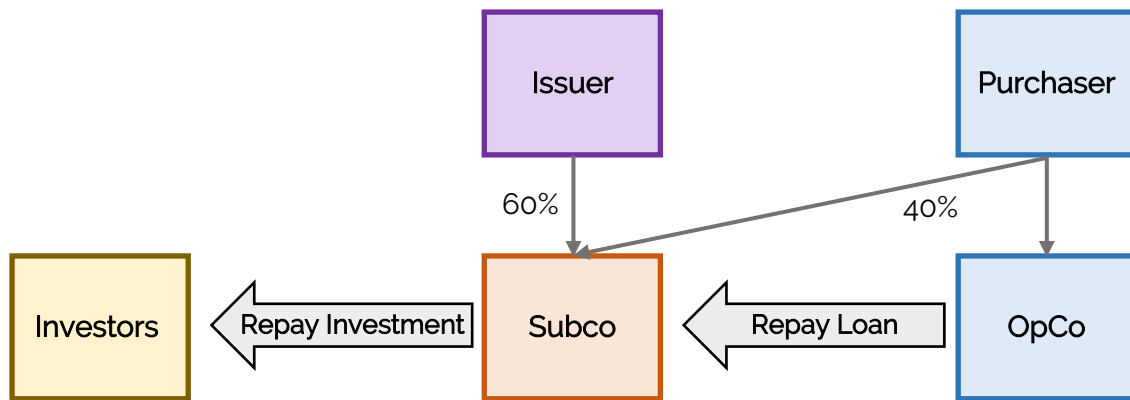
- Subco is now eligible to receive investment funds from Registered Accounts, and will prepare its own debt-based security offering. The Issuer will charge the Subco a percentage of the funds raised.



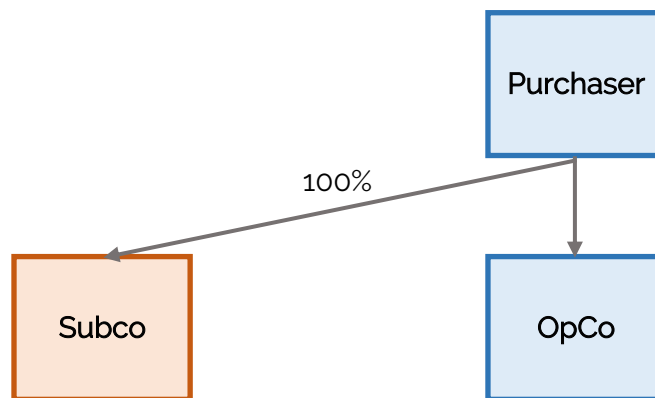
- Subco acts as a flow-through investment vehicle: the investment funds received in Subco will be lent to the Purchaser's Opco under similar terms. (Note: Subco only receives and passes through the investment to the Purchaser's Opco. All active operations remain in the Purchaser's Opco and the directors of Subco are nominees provided by the Purchaser.)



- Once the investor's debt-based investment reaches the end of the investment term, OpCo will repay Subco and then Subco will repay the investors,



6. After the investors are repaid, Subco no longer needs its "public" status, so Subco will redeem the Issuer's Subco shares for face value (nominal amount), ending the relationship between the Issuer and Subco.



Note: Items 4 and 5 are not under the supervision or control of the Issuer, although the Issuer will still be required to sign-off on any securities offering by Subco, in accordance with the purchase agreement.

This structure is a fast and cost-effective method for a small business to be able to access capital from Registered Accounts. The Issuer will target businesses seeking to raise under \$3 million of capital, including those businesses that would otherwise consider using a mutual fund trust when raising capital.

- B. Administrative Contracts** – Most companies seeking to raise private funds are not experienced in the fund-raising process and are unfamiliar with securities requirements, subscription forms, share issuance closings and do not have the administrative staff to handle the tracking, payments, and other requirements. Management of the Issuer has a proven track record administrating the capital-raising process and can handle all of the requirements in an efficient and economical manner. The Issuer does not raise capital for the Subco. The Issuer will seek administrative contracts from all the Subcos that it sells, a separate process from Rent-A-Subco, but recognizes that not all Purchasers of Subcos will enter into an administrative contract with the Issuer.

The Issuer currently has one administrative contract, the PPP Contract, and will seek additional contracts as Subco sales occur under the Rent-A-Subco model. The Issuer will not pursue contracts from future PPC companies sold by AAI. The PPP Contract, originally between Pacific Pier Projects Inc. and AAI, was assigned to the Issuer on February 2, 2020. In return, AAI received 5,000,000 shares of the Issuer. The contract is for 36 months, with an effective date of February 1, 2020. From the date of assignment of the PPP Contract until the date of this prospectus, the Issuer has received four monthly payments of \$5,000 for a total of \$20,000.

The PPP Contract provides administrative support for a second offering that Pacific Pier Projects Inc. ("Pacific Pier") is contemplating, accounting services and other administrative support. The Issuer does not raise capital as part of the administrative agreement but processes the required subscription documents and closings and performs other administrative services. The Issuer does not manage or control Pacific Pier.

Developing an effective marketing plan is going to be key for the Issuer and will target advisors of companies seeking to raise capital using a variety of methods, including telephone, electronic communication and meetings, as well as in-person meetings. Advisors for the companies will include lawyers, accountants, EMDs and others. The marketing plan will focus on the four main benefits of Rent-A-Subco:

1. Investors can use their registered funds (RRSP, TFSA, etc.), and are more likely to invest in an opportunity if they can use their registered funds. Past trends have shown that over 75% and up to 90% of private investor funds are from RRSP and TFSA accounts.
2. This structure is excellent for raising funds for real estate projects. Investors can use their RRSP and TFSA funds when investing and can still participate on the "upside" of projects by using the Rent-A-Subco and a limited partnership in the structure. Without this type of structure, registered funds can not be invested directly into a limited partnership, the preferred real estate structure.
3. Rent-A-Subcos are a better structure than a mutual fund trust (MFT). Rent-A-Subcos provide 100% certainty of meeting CRA requirements, and they do not require redemption features required by a MFT.
4. Rent-Subcos are a better structure than relying on the QSBC. They provide 100% certainty of CRA certification for RRSP and TFSA investments, while a small business corporation must qualify continuously and must be certified annually by an independent party. In addition, a single investor is limited to 10% ownership while Rent-A-Subcos have no limits to ownership.

Private Placement Financing

The Issuer closed Private Placement financings on April 3, 2020 and on May 8, 2020, pursuant to an Offering Memorandum and raised \$57,200.

USE OF PROCEEDS

Proceeds

This is a non-offering Prospectus. The Issuer is not raising any funds in conjunction with this Prospectus and, accordingly, there are no proceeds.

Funds Available

With the previous issuance of shares along with monthly income of \$5,000 from the first administrative contract, the Issuer had working capital available of \$41,375 as of April 30, 2020.

Source of Available Funds	Amount
Working capital of the Issuer as of April 30, 2020	\$41,375
Private Placement financing on May 8, 2020	\$4,500
Administration Contract ⁽¹⁾ – for the next 12 months	\$60,000
Total	\$105,875

⁽¹⁾ \$5,000 per month for 36 months, of which four payments, as of the date of the prospectus, have been received..

Use of Available Funds

It is anticipated that the available funds will be sufficient to achieve the Issuer's objectives over the next 12 months. The Issuer intends to spend the funds available to it as stated in this Prospectus. There may be circumstances, however, where for sound business reasons a reallocation of funds may be necessary. Use of funds will be subject to the discretion of management.

Use of Available Funds	Amount
CSE Listing costs	\$10,000
Legal, audit, accounting	\$15,000
Business development ⁽¹⁾	\$48,000
General and administrative costs	\$12,000
Wages and director costs ⁽²⁾	\$20,000
Total Costs	\$105,000
Unallocated Funds	\$875

⁽¹⁾ Development of the business is the highest priority and Management believes that \$48,000 will be sufficient to meet its objectives. However, it may spend more on business development, which will come from new revenue sources and/or by decreasing the amount allocated to "wages and directors costs" shown above.

⁽²⁾ The Issuer intends to pay each of its four Directors fees of up to \$25,000 per annum and each of its Named Executive Officers \$75,000 per annum, subject to profitability.

Other Funds Available

There are no other funds available to the Issuer.

Business Objectives

The primary business objectives of the Issuer over the next 12 months are:

- Develop and implement a marketing plan to reach decision makers and influencers of companies that are seeking to raise private capital;
- Develop the necessary forms and contracts needed to sell a minority interest in subsidiaries to companies seeking to raise private capital from investors with registered accounts; and,
- Hire additional part-time staff, as required, to manage new administration contracts received by the Issuer.

DIVIDENDS

The Issuer has not declared any dividends or made any distributions since incorporation. It is the Board's plan, subject to future financial growth and profitability, to pay annual dividends. The amount will be determined annually by the Board.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following management's discussion and analysis ("MD&A") should be read in conjunction with the Issuer's financial statements and notes thereto for the period from January 28, 2020 (date of incorporation) to April 30, 2020.

This MD&A was prepared by management of the Issuer and has been approved by the Board of Directors. All amounts are in Canadian dollars unless otherwise stated.

Forward-Looking Statements

Certain statements contained in this document constitute "forward-looking statements". When used in this document, the words "may", "would", "could", "will", "intend", "plan", "propose", "anticipate", "believe", used by any of the Issuer's management, are intended to identify forward-looking statements. Such statements reflect the Issuer's forecasts, estimates and expectations, as they relate to the Issuer's current views based on their experience and expertise with respect to future events and are subject to certain risks, uncertainties and assumptions. Many factors could cause the Issuer's actual results, performance or achievements to be materially different from any future results, performance or achievements that may be expressed or implied by such forward-looking statements. Given these risks and uncertainties, readers are cautioned not to place undue reliance on such forward-looking statements. The Issuer does not intend, and does not assume any obligation to, update any such factors or to publicly announce the result of any revisions to any of the forward-looking statements contained herein to reflect future results, events or developments unless required by applicable securities law.

Description of the Business

Axiom Capital Advisors Inc. (the "Issuer") was incorporated on January 28, 2020 pursuant to the provisions of the Business Issuers Act (Alberta), with its head office and registered office located at Suite 1600, 333 – 7th Avenue SW, Calgary Alberta, T2P 2Z1. The Issuer's first fiscal year end will be June 30, 2020.

The Issuer has been largely inactive between the date of incorporation and the date of the statement of financial position, other than issuance of share capital for cash and for the "PPP Contract". The Issuer is seeking a listing on the CSE, which is key to its business model. Once public, the Issuer will form subsidiaries and sell a minority interest to companies looking to raise funds from investors that want to use their registered funds. Section 4900 (1)(i)(ii)(A) of the Tax Act makes the subsidiary eligible to receive registered funds. The Issuer will receive an upfront fee as well as a percentage of the funds raised by the subsidiary and an annual renewal fee. In addition, the Issuer will offer to manage the administration portion of the capital raise by the subsidiary under a separate administration agreement.

Selected Financial Information

The following selected financial data is derived from the financial statements dated April 30, 2020 of the Issuer prepared in accordance with International Financial Reporting Standards.

As at April 30, 2020 - (unaudited)	
Net working capital	\$41,375
Total current assets	\$51,537
Total assets	\$166,120
Total current liabilities	\$10,162
Total shareholders' equity	\$155,958

Period from January 28, 2020 (date of incorporation) to April 30, 2020	
Revenue	\$15,000
Expenses	\$44,342
Net and comprehensive loss	\$(29,342)
Income per share basic and diluted	\$(0.005)

No prior period comparison activity has been provided as the Issuer was not in existence during the reported period in the prior year.

Share Capital

Authorized: Unlimited number of voting Class A Common Shares

Date of Issuance	Description	Number of Securities Issued	Price Per Security	Total Funds Received
January 28, 2020 (Incorporation)	Incorporation	100	\$1.00	\$100
February 7, 2020	Private Placement ⁽¹⁾	600,000	\$0.005	\$3,000
February 7, 2020	Private Placement ⁽²⁾	300,000	\$0.015	\$4,500
February 7, 2020	Assignment of Contract ⁽³⁾	5,000,000	\$0.025	\$125,000
April 3, 2020	Private Placement ⁽⁴⁾	527,000	\$0.10	\$52,700
Balance, April 30, 2020		6,427,100		\$185,300
May 8, 2020	Private Placement ⁽⁵⁾	45,000	\$0.10	\$4,500
Balance, June 3, 2020		6,472,100		\$189,800

⁽¹⁾ A Private Placement of 300,000 shares was issued to the two outside directors of the Issuer.

⁽²⁾ A Private Placement of 100,000 shares was issued to each of three individuals.

⁽³⁾ An administration agreement between a third-party customer and AAI was transferred to the Issuer in exchange for 5,000,000 shares. The present value of \$125,000 was determined to be the fair market value of the agreement.

⁽⁴⁾ A Private Placement of 527,000 was closed on April 3, 2020. The shares were issued under an Offering Memorandum dated February 20, 2020.

⁽⁵⁾ A Private Placement of 45,000 was closed on May 8, 2020. The shares were issued under an Offering Memorandum dated February 20, 2020.

Liquidity, Capital Resources, and Outlook

The Issuer has working capital of \$41,375 as of April 30, 2020. With \$4,500 from the Private Placement on May 8, 2020 along with the monthly revenue of \$5,000 from the PPP Contract, management believes that it has sufficient cash to meet its ongoing obligations and initiate its marketing program to achieve Subco sales and additional administrative contracts.

Off-Balance Sheet Arrangements

There are no off-balance sheet arrangements as of April 30, 2020 or as the date of the Listing.

Critical Accounting Estimates and Policies

The Issuer's significant accounting policies and the adoption of new accounting policies are disclosed, as applicable, in the audited financial statements for the period ended April 30, 2020.

Financial Instruments and Other Instruments

As of the date of the Issuer's financial statements, the Issuer's financial instruments consist of exclusively of cash. It is management's opinion that the Issuer is not exposed to significant interest, currency or credit risks arising from these financial instruments and that the fair value of these financial instruments approximates their carrying values, as applicable.

Disclosure of Outstanding Share Data

As at the date of this MD&A, the Issuer has issued 6,472,100 Class A, voting, Common Shares.

Risk and Uncertainties

The Issuer has a limited history of existence. There can be no assurance that the limited amount of cash raised from the previous Private Placements will be sufficient to successfully maintain a marketing program that will lead to enough revenue to produce positive income. There can be no assurance that the Issuer will be able to obtain adequate financing to continue. The securities of the Issuer should be considered a highly speculative investment. The following risk factors should be given special consideration when evaluating an investment in any of the Issuer's securities:

- (a) until a Listing is achieved, the Issuer cannot launch its Rent-A-Subco program and produce additional revenue;
- (b) the only revenue that the Issuer has is from the PPP Contract and no other sources of revenue is anticipated until the Listing is achieved;
- (c) the Issuer does not have a history of earnings, nor has it paid any dividends and will not pay dividends until at least after it achieves its Listing and increases its revenue;
- (d) the Issuer has only limited funds with which to launch and maintain its marketing program in an effort to produce revenue;
- (e) the current economic environment and pandemic situation introduces additional uncertainty.

Related Party Transactions

Transactions with related parties are incurred in the normal course of business and are measured at the exchange amount, which is the amount of consideration established and approved by the related parties. The transfer of the PPP Contract from AAI to the Issuer in exchange for 5,000,000 shares is considered a related party transaction. AAI is controlled by the two Named Executive Officers of the Issuer.

Other Matters

Legal Proceedings

There are no ongoing legal proceedings of any kind initiated by the Issuer or by third parties against the Issuer.

Contingent Liabilities

At the date of this Prospectus, management was unaware of any outstanding contingent liability relating to the Issuer's activities.

Subsequent Events

There are no subsequent Events from the date of financial statements (April 30, 2020) to the date of the prospectus, other than the Private Placement of \$4,500 that was closed on May 8, 2020.

Corporate Information

Contact

Head Office

Suite 1600, 333 – 7th Avenue SW, Calgary Alberta, T2P 2Z1

Tel: 604-940-8826

E-Mail: evan@axiomadvisors.ca

Auditors

Kenway Mack Slusarchuk Stewart LLP, Chartered Professional Accountants

Transfer Agent

Alliance Trust Company, Calgary, AB

Directors

- L. Evan Baergen (Corporate Secretary)
- Ryan Hoult (Chair of the Audit Committee)
- Dwight Martin (Chair of the Board)
- Doug McCartney

DESCRIPTION OF SECURITIES DISTRIBUTED

Shares

The authorized capital of the Issuer consists of an unlimited number of Class A Common Voting Shares without par value, of which 6,472,100 shares are issued and outstanding as at the date of this Prospectus, an unlimited number of Class A Preferred Shares, an unlimited number of Class B Preferred Shares and an unlimited number of Class C Preferred Shares. As of the date hereof the Corporation has no preferred shares outstanding.

All of the Common Shares of the Issuer rank equally as to voting rights, participation in a distribution of the assets of the Issuer on the liquidation, dissolution or winding-up of the Issuer and the entitlement to dividends. The holders of the Common Shares are entitled to receive notice of all meetings of shareholders and to attend and vote such shares at the meetings. Each Common Share carries with it the right to one vote. The Common Shares do not have pre-emptive rights and are not subject to redemption. Holders of the Common Shares are entitled to receive such dividends as may be declared by the Board of Directors out of funds legally available. In the event of dissolution or winding up of the affairs of the Company, holders of the Common Shares are entitled to share rateably in all assets of the Company remaining after payment of all amounts due to creditors.

CONSOLIDATED CAPITALIZATION

The following table sets forth the share and loan capital of the Issuer as at the dates below. This table should be read in conjunction with the Financial Statements included in this Prospectus.

Description	Amount Authorized or to be Authorized	Authorized as at the date of this Prospectus	Outstanding as at April 30, 2020 (Audited)	Outstanding as at the date of this Prospectus (Unaudited)
Common Shares	Unlimited	Unlimited	6,427,100	6,472,100

OPTIONS TO PURCHASE SECURITIES

No options have been issued and the Issuer does not have a stock option plan.

PRIOR SALES

Date of Issuance	Description	Number of Securities Issued	Price Per Security	Total Funds Received
January 28, 2020 (Incorporation)	Incorporation	100	\$1.00	\$100
February 7, 2020	Private Placement	600,000	\$0.005	\$3,000
February 7, 2020	Private Placement	300,000	\$0.015	\$4,500
February 7, 2020	Assignment of Contract ⁽¹⁾	5,000,000	\$0.025	\$125,000
April 3, 2020	Private Placement	527,000	\$0.10	\$52,700
May 8, 2020	Private Placement	45,000	\$0.10	\$4,500

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

Axiom issued Common Shares on February 7, 2020, April 3, 2020, and May 8, 2020. In accordance with Section 2.7 and Section 2.5(2) of Multilateral Instrument 45-102- *Resale of Securities* each of these Common Shares become freely trading four months after their respective dates of issuance.

Pursuant to Section 1.2.1 of the CSE Policy 2- *Qualification for Listing*, in order to be eligible for listing, an issuer of equity securities must have a public float of at least 500,000 freely tradeable shares and consisting of at least 150 public holders holding at least a board lot each of the security and the public float must constitute at least 10% of the total issued and outstanding of that security (the "Public Float and Distribution Requirements").

The CSE has conditionally approved the Listing. Listing of the Common Shares is subject to the Corporation fulfilling all of the listing requirements of the CSE. As of the date hereof, the Issuer does not meet the CSE's Public Float and Distribution Requirements. Even though the Issuer has received conditional listing approval to list the Common Shares, and it will use its commercially reasonable

efforts to obtain such listing, there can be no assurance that the Issuer will meet the listing requirements or that such listing application will receive final approval by the CSE.

ESCROWED SECURITIES AND SECURITIES SUBJECT TO CONTRACTUAL RESTRICTION ON TRANSFER

Escrow Under NP 46-201

In accordance with National Policy 46-201 Escrow for Initial Public Offerings ("NP 46-201"), all Common Shares of the Issuer held by a principal of the Issuer as of the date of the final prospectus are subject to escrow restrictions. A principal who holds securities carrying less than 1% of the voting rights attached to the Issuer's outstanding securities is not subject to the escrow requirements under NP 46-201. Under the NP 46-201, a "principal" is defined as:

- (a) a person or Issuer who acted as a promoter of the Issuer within two years before the Prospectus;
- (b) a director or senior officer of the Issuer or any of its material operating subsidiaries at the time of the Prospectus;
- (c) a 20% holder – a person or Issuer that holds securities carrying more than 20% of the voting rights attached to the Issuer's outstanding securities immediately before and immediately after the Issuer's IPO; or
- (d) a 10% holder – a person or Issuer that (i) holds securities carrying more than 10% of the voting rights attached to the Issuer's outstanding securities immediately before and immediately after the Issuer's IPO and (ii) has elected or appointed, or has the right to elect or appoint, one or more directors or senior officers of the Issuer or any of its material operating subsidiaries.

A principal's spouse and their relatives that live at the same address as the principal will also be treated as principals and any securities of the Issuer they hold will be subject to escrow requirements.

Pursuant to the Escrow Agreement (as defined by NP 46-201) which the Issuer will enter into prior to submission of the final prospectus, among the Issuer, the Escrow Agent, the principals of the Issuer, and assuming there are no changes to the escrow securities initially deposited and no additional escrow securities are deposited, the escrowed shares will be released in accordance with the following release schedule, as on listing, the Issuer anticipates being an "Emerging Issuer":

Time or Event for Release of Escrowed Securities	Percentage of Securities to be Released	Number of Securities to be Released
On Listing Date	10%	560,410
6 months after Listing Date	15%	840,615
12 months after Listing Date	15%	840,615
18 months after Listing Date	15%	840,615
24 months after Listing Date	15%	840,615
30 months after Listing Date	15%	840,615
36 months after Listing Date	15%	840,615

All escrowed shares are subject to the direction and determination of the NP 46-201 and may not be sold, assigned, hypothecated, transferred within escrow or otherwise dealt with other than in accordance with the terms of the Escrow Agreement.

The following table sets forth the shares that will be subject to escrow under the Escrow Agreement as of the date of the Listing.

Name of Securityholder	Designation of Securities	Number of Securities to be held in escrow ⁽¹⁾	Percentage of class on a non-diluted basis	Percentage of class on a fully diluted basis
L. Evan Baergen ⁽²⁾	Common Shares	2,501,050	38.6%	38.6%
Dwight Martin ⁽²⁾	Common Shares	2,501,050	38.6%	38.6%
Ryan Hoult ⁽³⁾	Common Shares	301,000	4.7%	4.7%
Doug McCartney ⁽³⁾	Common Shares	301,000	4.7%	4.7%
Total		5,604,100	86.6%	86.6%

⁽¹⁾ Note: Concurrently with the Listing, the Issuer will enter into an Escrow Agreement with Alliance Trust Company to hold the shares in the table above in escrow.

⁽²⁾ Axiom Advisors, a company equally controlled by L. Evan Baergen and Dwight Martin, owns 5,000,000 shares of the Corporation. In addition, L. Evan Baergen and Dwight Martin each own 50 shares directly and 1,000 shares indirectly (owned by related persons).

⁽³⁾ Includes 1,000 shares owned by related persons.

PRINCIPAL SHAREHOLDERS

To the knowledge of the Issuer's directors and executive officers, the only persons who beneficially own or exercise, directly or indirectly, control or direction over, Common Shares carrying more than 10% of the votes attached to the Common Shares, are as follows:

Name	Type of Ownership	Number of Common Shares presently owned	Percentage of Common Shares outstanding
L. Evan Baergen ⁽¹⁾	Indirect	2,501,050	38.6%
Dwight Martin ⁽¹⁾	Indirect	2,501,050	38.6%

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

DIRECTORS AND EXECUTIVE OFFICERS

Name, Occupation and Security Holding

The following table sets out information regarding each of directors, executive officers and promoters of the Issuer including the names, municipality of residence, the position and office held and the period of time served in this position, their principal occupation for the preceding five years, and the number and percentage of voting securities beneficially owned, directly or indirectly, or over which control or direction is exercised:

Name, Position with Issuer and Province and Country of Residence	Date of Appointment of Office	Principal Occupation for Past Five Years	Common Shares Owned	Percentage of Common Shares Outstanding ⁽⁷⁾
L. Evan Baergen ⁽¹⁾⁽³⁾ BC, Canada CFO and Director	Jan 28, 2020	Director & Officer of Axiom Advisors Inc. and Paragon Partners Inc.	2,501,050 ⁽¹⁾	38.6%
Dwight Martin ⁽¹⁾⁽⁵⁾ BC, Canada CEO and Director	Jan 28, 2020	Director & Officer of Axiom Advisors Inc. and Paragon Partners Inc.	2,501,050 ⁽¹⁾	38.6%
Ryan Hoult ⁽²⁾⁽⁴⁾⁽⁶⁾ AB, Canada Director	Feb 7, 2020	CPA, Partner, Rice & Co.	301,000	4.7%
Doug McCartney ⁽³⁾⁽⁶⁾ AB, Canada Director	Feb 7, 2020	Lawyer, Co-Managing Partner, Burstall LLP	301,000	4.7%
Total			5,604,100	86.6%

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

⁽²⁾ Independent director

⁽³⁾ Member of the Audit Committee

⁽⁴⁾ Chair of the Audit Committee

⁽⁵⁾ Chair of the Board

⁽⁶⁾ Includes 1,000 shares owned by related persons.

⁽⁷⁾ No options or warrants have been issued, so these amounts also represent fully diluted amounts.

As a group, the directors and executive officers beneficially own, or control or direct, directly or indirectly, a total of 5,604,100 Common Shares, representing 86.6% of the Common Shares outstanding. The directors are elected annually and, unless re-elected, will retire from office at the end of the next annual general meeting of shareholders.

Biographies of the Directors and Executive Officers

L. Evan Baergen, CFO and Director (Corporate Secretary) - 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 Issuer, CEO and CFO of various US public companies, private and public Issuer turnarounds, 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, private and not-for-profit companies.

Dwight Martin, CEO and Director (Chair of Board) - 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 from 1993 to 2008 and practiced as a Chartered Accountant providing financial and taxation services to a wide range of businesses. He is a graduate from the University of Alberta with a Bachelor of Commerce degree, with distinction.

Ryan Hoult, Director (Chair of Audit Committee) - Ryan is the Managing Partner of Rice & Issuer 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.

Doug McCartney, Director - Doug 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).

Cease Trade Orders, Bankruptcies, Penalties or Sanctions

None of the directors, officers or other members of management of the Issuer has, within the past ten years, been a director, officer or promoter of any other Issuer that, while that person was acting in that capacity:

- (a) was the subject of a cease trade or similar order that denied the Issuer access to any statutory exemptions for a period of more than 30 consecutive days; or
- (b) was declared bankrupt or made a voluntary assignment in bankruptcy, made a proposal under any legislation relating to bankruptcy or insolvency or been 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 that person.

Penalties or Sanctions

No director or executive officer of the Issuer, except as noted below, has been subject to any penalties or sanctions imposed by a court or by a securities regulator authority relating to securities legislation or has entered into a settlement agreement with a securities regulatory authority or has been subject to any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable investor making an investment decision.

In July 2008, the Institute of Chartered Accountants of British Columbia alleged that Mr. Martin influenced his accounting clients to invest in entities in which he had an interest. As an alternative to commencement of a formal proceeding before the Institute of Chartered Accountants of British Columbia's Discipline Tribunal (for which Mr. Martin was advised he would incur very significant legal costs) and as a result of uncertainties surrounding the allegations, the Institute of Chartered Accountants of British Columbia offered a settlement arrangement.

Mr. Martin believes that the conflicts of interest arising in the matters reviewed had been fully and appropriately disclosed to his clients and they were encouraged to seek third party advice. Mr. Martin did not obtain any direct personal benefit from these client investments. Mr. Martin concluded that a settlement was the preferred alternative to a formal proceeding, so he agreed to resign and cancel his membership. There were no fines or costs levied against Mr. Martin.

In June 2010 the Institute of Chartered Accountants of Alberta decided to hold its own investigation (on the same issues investigated by the Institute of Chartered Accountants of British Columbia as described above).

Mr. Martin had already resigned from the Institute of Chartered Accountants of Alberta as part of the settlement with the Institute of Chartered Accountants of British Columbia and was informed that he would not be eligible to reapply for membership regardless of the investigation conclusions but would be required to pay for the cost of the investigation (which he was advised would be very costly). Since Mr. Martin had just incurred a very large legal bill in connection with the Institute of Chartered Accountants of British Columbia's investigation and did not believe there was anything to be gained from the Institute of Chartered Accountants of Alberta's investigation, he did not participate. As a result, Mr. Martin was charged for failure to cooperate or provide information to the Institute of Chartered Accountants of Alberta in connection with their investigation and he was fined \$5,000 and ordered to pay costs.

Personal Bankruptcies

No current or proposed director of the Issuer has, within the past ten years, been declared bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or been 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 that individual.

Conflicts of Interest

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

To the best of the Issuer's knowledge, and other than disclosed herein, there are no known existing or potential conflicts of interest between the Issuer and its directors and officers except that certain of the directors and officers may serve as directors and/or officers of other companies, and therefore it is possible that a conflict may arise between their duties to the Issuer and their duties as a director or officer of such other companies.

EXECUTIVE COMPENSATION

The Issuer has not been a reporting Issuer at any time during the period from incorporation until the obtaining the receipt for the Prospectus. As an "IPO Venture Issuer" in accordance with *Form 51-102F6V Statement of Executive Compensation – Venture Issuers*, the following is a discussion of all significant elements of compensation to be awarded to, earned by, paid to or payable to Named Executive Officers of the Issuer, once the Issuer becomes a reporting Issuer, to the extent this compensation has been determined.

In this section "Named Executive Officer" means each individual who acted as chief executive officer of the Issuer, or acted in a similar capacity, for any part of the most recently completed financial year (a "CEO"), each individual who acted as chief financial officer of the Issuer, or acted in a similar capacity, for any part of the most recently completed financial year (a "CFO") and each of the three most highly compensated executive officers, other than the CEO and CFO, at the end of the most recently completed financial year whose total compensation was, individually, more than CDN\$150,000 as well as any additional individuals for whom disclosure would have been provided except that the individual was not serving as an executive officer of the Issuer, at the end of the most recently completed financial year.

The Issuer has two Named Executive Officers:

- L. Evan Baergen, aged 57, CFO, Director (Corporate Secretary); and
- Dwight Martin, aged 65 CEO, Director (Chair of Board).

As of the date of the Prospectus, the anticipated compensation for each of the Issuer's two Named Executive Officers, for the 12-month period following the Listing is estimated to be \$75,000. However, the actual compensation will be subject to profitability of the Issuer. As of the date of the Listing, no compensation has been paid to the Named Executive Officers.

Stock Options and Other Compensation Securities

As of the date of this Prospectus, the Issuer does not have any stock options or other compensation plans.

Employment, Consulting and Management Agreements

The Issuer has not signed employment, non-competition or non-disclosure agreements with its officers or directors, but the Named Executive Officers will be compensated as employees of the Issuer. Both Named Executive Officers will split their time equally between the Issuer and Axiom Advisors a company offering a similar, but non-competing service targeted at a different market segment.

Director Fees

The Issuer intends, subject to profitability, to pay the directors \$25,000 per year for the current year.

Oversight and Description of Named Executive Officer Compensation

Initially, the Issuer plans to pay its Named Executive Officers \$75,000 per annum, subject to the profitability of the Issuer. The Issuer, at its present stage, does not have any formal objectives, criteria and analysis for determining the compensation of its Named Executive Officers, but the future compensation will be determined from discussions and determinations of the Board. When determining individual compensation levels for the Issuer's Named Executive Officers, a variety of factors will be considered including: the overall financial and operating performance of the Issuer, each Named Executive Officers individual performance and contribution towards meeting corporate objectives.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

As of the date of this Prospectus, no director, executive officer or employee of the Issuer or their respective associates or affiliates is currently, or has been at any time, indebted to the Issuer.

AUDIT COMMITTEE AND CORPORATE GOVERNANCE

Audit Committee

The Audit Committee's Charter is attached as Schedule B.

Composition of the Audit Committee

The members of the Audit Committee are Ryan Hoult (Chair of the Audit Committee), Doug McCartney and L. Evan Baergen. Ryan Hoult is "independent" as defined in NI 52-110. A member of the Audit Committee is independent if the member has no direct or indirect material relationship with the Issuer. A material relationship means a relationship which could, in the view of the Board, reasonably interfere with the exercise of a member's independent judgment. The majority of the audit, being Ryan Hoult and Doug McCartney, are not executive officers, employees or control persons, as required by NI 52-110 section 6.1.1.(3).

Relevant Education and Experience

All of the members of the Audit Committee have gained their education and experience by participating in the management of various companies and all members are "financially literate" as

defined in NI 52-110, meaning that they have 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 Issuer's financial statements.

Audit Committee Oversight

At no time since inception was a recommendation of the Audit Committee made to nominate or compensate an external auditor not adopted by the Board.

Reliance on Certain Exemptions

At no time since inception has the Issuer relied on the exemption in Section 2.4 of NI 52-110 (de minimis non-audit services), the exemption in subsection 6.1.1(4) (Circumstance Affecting the Business or Operations of the Venture Issuer), the exemption in subsection 6.1.1(5) (Events Outside of Control of Member), the exemption in subsection 6.1.1(6) (Death, Incapacity or Resignation) or an exemption from NI 52-110, in whole or in part, granted under Part 8 of NI 52-110.

Pre-Approval of Policies and Procedures

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

External Auditor Service Fees

Fees of \$5,000 were paid to the auditors of the Issuer for the financial statements dated February 7, 2020 and another \$5,000 for the financial statements dated April 30, 2020. No other audit or non-audit fees were paid or are payable to the auditors as of the date of this Prospectus.

Exemption

The Issuer is relying upon the exemption in section 6.1 of NI 52-110 in respect of the composition of its Audit Committee and in respect of its reporting obligations under NI 52-110.

Corporate Governance

Corporate governance relates to the activities of the Board, the members of which are elected by and are accountable to the shareholders, and takes into account the role of management, who are appointed by the Board and who are responsible for the day-to-day management of the Issuer. The Board and senior management consider good corporate governance to be central to the effective and efficient operation of the Issuer.

The Canadian Securities Administrators have established corporate governance guidelines which apply to all public companies. The Issuer has reviewed its own corporate governance practices in light of these guidelines. In certain cases, the Issuer's practices comply with the guidelines, however, the Board considers that some of the guidelines are not suitable for the Issuer at its current size and stage of development and therefore these guidelines have not been adopted. The Issuer will continue to review and implement corporate governance guidelines as the business of the Issuer progresses and becomes more active in operations. National Instrument 58-101 *Disclosure of Corporate Governance Practices* mandates disclosure of corporate governance practices in Form 58-101F2, which disclosure is set out below.

Board of Directors

Under NI 58-101, a director is considered to be independent if he or she is independent within the meaning of National Instrument 52-110 – *Audit Committees*, and pursuant to this policy, an independent director is a director who is free from any direct or indirect relationship which could, in the view of the Board, be reasonably expected to interfere with a director's independent judgment. Ryan Hoult is independent, Doug McCartney is a member of Burstall LLP, a law firm that provides services to the issue and is therefore, not considered to be independent, while the other two Directors, L. Evan Baergen (CFO) and Dwight Martin (CEO), are both members of the senior management of the Issuer and are also not independent.

The Board exercises its independent supervision over the Issuer's management through a combination of formal meetings of the Board as well as informal discussions amongst the Board members. The two non-management directors may also hold scheduled meetings at which non-members of management are not in attendance. Where matters arise at Board meetings which require decision-making and evaluation by non-management directors, the meeting breaks into an "in camera" session among the non-management directors.

Directorships

The directors of the Issuer currently hold directorships or executive officer positions in other reporting issuers as follows:

Name	Name of Reporting Issuer	Position	Date
Ryan Hoult	Cellbroadcast Group Inc.	Director	Dec 10, 2019
Doug McCartney	Centaurus Energy Inc.	Corporate Secretary	August 29, 2017

Orientation and Continuing Education

The Issue does not have a long operating history so it has not changed any directors. It is expected that changes to the Board will be infrequent so there are no plans to implement a formal orientation program for directors and the Board is not planning to provide a formal continuing education for directors. Directors maintain their skill and knowledge necessary to meet their obligations as directors through a combination of their previous education, experience as businesspersons, professional continuing education requirements in their own professions, service as directors of other issuers and non-reporting companies, and advice from the Issuer's legal counsel, auditor and other advisers.

Ethical Business Conduct

The prior education, business and board experience of the directors and the fiduciary duties placed on individual directors by corporate legislation and the common law and the restrictions placed by applicable corporate legislation on an individual director's participation in decisions of the Board in which the director has an interest, are sufficient to ensure that the Board operates in the best interests of the Issuer.

Under the applicable corporate legislation, a director is required to act honestly and in good faith with a view to the best interests of the Issuer and to exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances, and to disclose to the Board the nature

and extent of any interest of the director in any material contract or material transaction, whether made or proposed, if the director is a party to the contract or transaction, is a director or officer (or an individual acting in a similar capacity) of a party to the contract or transaction or has a material interest in a party to the contract or transaction. The director must then abstain from voting on the contract or transaction unless the contract or transaction (i) relates primarily to their remuneration as a director, officer, employee or agent of the Issuer or an affiliate of the Issuer, (ii) is for indemnity or insurance for the benefit of the director in connection with the Issuer, or (iii) is with an affiliate of the Issuer. If the director abstains from voting after disclosure of their interest, the directors approve the contract or transaction and the contract or transaction was reasonable and fair to the Issuer at the time it was entered into, the contract or transaction is not invalid and the director is not accountable to the Issuer for any profit realized from the contract or transaction.

Nomination of Directors

The Issuer does not have a formal process or committee for proposing new nominees to the Board. Changes to the Board are anticipated to be infrequent.

Compensation

The Board has not appointed a formal compensation committee, so it will conduct reviews regarding directors' compensation once a year and considers the types of compensation and the amounts paid to directors of comparable publicly traded Canadian companies and aligns the interests of directors with the return to shareholders.

The Board decides the compensation of the Issuer's officers, based on industry standards and the Issuer's financial situation.

Other Board Committees

The Board has no committees other than the Audit Committee.

Assessments

The Board monitors the adequacy of information given to directors, communication between the board and management and the strategic direction and processes of the Board and committees and, if necessary, will make any required adjustments.

RISK FACTORS

The following are certain risk factors relating to the business carried on by the Issuer which prospective investors should carefully consider before deciding whether to purchase the Shares. The Issuer will face challenges in the development of its business, and due to the nature of the Issuer's business and present stage of the business, the Issuer may be subject to significant risks. Readers should carefully consider all such risks, including those set out in the discussion below.

Canadian Tax Laws

The Issuer's business is predicated on some of the current tax laws continuing to be in effect. There are no guarantees that the current tax laws, regulations, and administrative practices of the Federal

tax authorities will not be amended or interpreted so as to substantially modify the tax consequences on the Issuer's business. If certain tax regulations and laws were changed, some of the services of the Issuer could be adversely affected, making it difficult or impossible for the Issuer to continue offering all of its services. If the main services were adversely impacted, the administration services would also suffer.

Application to list on the CSE

The CSE has conditionally approved the Listing. Listing of the Common Shares is subject to the Corporation fulfilling all of the listing requirements of the CSE. As of the date hereof, the Issuer does not meet the CSE's Public Float and Distribution Requirements. Even though the Issuer has received conditional listing approval to list the Common Shares, and it will use its commercially reasonable efforts to obtain such listing, there can be no assurance that the Issuer will meet the listing requirements or that such listing application will receive final approval by the CSE.

Resale of Shares

There can be no assurance that the publicly traded market price of the Shares will be high enough to create a positive return for the existing investors. Further, there can be no assurance that the Shares will be sufficiently liquid to allow investors to sell their position in the Issuer without adversely affecting the stock price. In such event, the probability of resale of the Shares would be diminished.

No Prior Market for Shares

There is currently no public market for the Shares and there is no guarantee that the Listing will be completed. If the Listing is not completed, or if an active public market does not develop or is not maintained, investors might have difficulty selling their Shares.

Market Conditions

The market price of the Shares may be subject to wide fluctuations in response to factors such as actual or anticipated variations in its results of operations, changes in financial estimates by securities analysts, general market conditions and other factors. Market fluctuations, as well as general economic, political and market conditions such as recessions, interest rate changes or international currency fluctuations, may adversely affect the market price of the Shares, even if the Issuer is successful in maintaining revenues, cash flows or earnings. The purchase of the Shares involves a high degree of risk and should be undertaken only by investors whose financial resources are sufficient to enable them to assume such risks and who have no need for immediate liquidity in their investment. Securities of the Issuer should not be purchased by persons who cannot afford the possibility of the loss of their entire investment. Furthermore, an investment in the Issuer should not constitute a major portion of an investor's portfolio.

Profitability and Dividends

To date, the Issuer has not paid any dividends on its outstanding shares. While it is the intention of the Issuer to pay annual dividends on the shares of the Issuer, it is a decision that will be made by its Board of directors on the basis of its earnings, financial requirements and other conditions. There is no assurance that the Issuer will be able to develop its business to the point where it is profitable and

pay dividends to its shareholders. The market may not respond favourably to the services offered by the Issuer, limiting its revenue and profitability.

Limited Operational History

Although the executive officers have been in business together for many years and have built a similar business, the Issuer's business is in a new area and has very limited operational history. There is no assurance that this business model will be successful.

Reliance on Management and Key Employees

The Issuer's future success depends substantially on the continued services of its executive officers. If one or more of its executive officers or key development personnel were unable or unwilling to continue in their present positions, the Issuer might not be able to replace them easily.

Development Costs

This Issuer expects to incur significant develop costs in marketing its services across Canada. Since the Issuer does not intend to raise additional capital, there is risk that the cash resources on hand and received on a monthly basis will not be sufficient to reach the stage of development that management has targeted.

Competition

There are two direct competitors to the Issuer that could prevent clients from engaging the Issuer, by offering the services at more competitive rates or in a more attractive format. There is no assurance that Issuer will be able to be flexible enough in its pricing to attract clients and achieve profitability. There is also no assurance that the marketing plan will attract clients to engage the services of the Issuer.

Uncertainty and Adverse Changes in the Economy

Adverse changes in the economy could negatively impact the Issuer's business. Future economic distress may result in a decrease in demand for the Issuer's services, which is directly related to raising capital from private investors, so this could have a material adverse impact on the Issuer's operating results and financial condition. Uncertainty and adverse changes in the economy could also increase costs associated with developing the marketing plan and offering the Issuer's services, which could have a material adverse impact on the financial condition and operating results of the Issuer.

Events Outside of its Control

The Issuer may be impacted by business interruptions resulting from events outside of its control, such as pandemics and public health emergencies, including those related to COVID-19 coronavirus, geopolitical actions, including war and terrorism or natural disasters including earthquakes, typhoons, floods and fires. An outbreak of infectious disease, a pandemic or a similar public health threat, such as the recent outbreak of the novel coronavirus known as COVID-19, or a fear of any of the foregoing, could adversely impact the Issuer by causing a delay or reduction in demand for Subco Sales or a delay or reduction in demand in Administrative Contracts and shutdowns (including as a result of government regulation and prevention measures). It is unknown whether and how the Issuer may be

affected if such an epidemic persists for an extended period of time. The Issuer may incur expenses or delays relating to such events outside of its control, which could have a material adverse impact on its business, operating results and financial condition.

Insurance Coverage

The Issuer will require general business and liability and directors' and officers' liability insurance coverage following the Listing. Although the Issuer believes that the events and amounts of liability covered by its insurance policies will be reasonable, taking into account the risks relevant to its business, there can be no assurance that such coverage will be available or sufficient to cover claims to which the Issuer may become subject. If insurance coverage is unavailable or insufficient to cover any such claims, the Issuer's financial resources, results of operations and prospects could be adversely affected.

Implications for Minority Shareholders

It is anticipated that the Issuer's officers, directors, principal shareholders and their affiliates will, upon the Listing Date, beneficially own or control, directly or indirectly, approximately 5,606,100 Common Shares, which in the aggregate will represent approximately 87.2% of the Issuer's outstanding Common Shares. As a result, if some or all of these shareholders act together, they will have the ability to control certain matters submitted to the Issuer's shareholders for approval, including amendments to the Issuer's articles of incorporation and by-laws and the approval of any business combination. This may delay or prevent an acquisition of the Issuer or cause the market price of the Issuer's Common Shares to decline. These shareholders may have interest that differ from other shareholders. See "Principal Shareholders" section of this prospectus.

Financial Instrument Risk Exposure

The Issuer's activities expose it to a variety of financial risks: market risk (including price risk, currency risk and interest rate risk), credit risk and liquidity risk. These risks arise from the normal course of operations and all transactions are undertaken to support the Issuer's ability to continue as a going concern. Risk management is carried out by management under policies approved by the Board of Directors. Management identifies and evaluates the financial risks. The Issuer's overall risk management program seeks to minimize potential adverse effects on the Issuer's financial performance, in the context of its general capital management objectives.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The Issuer's primary exposure to credit risk is in its cash accounts and accounts receivable. This risk related to cash is managed through the use of a major financial institution which has high credit quality as determined by the rating agencies. Accounts receivable consists of receivables from the Issuer's clients. In order to reduce its credit risk, the Issuer has adopted credit policies which include the analysis of the financial position of its clients and the regular review of their credit limits. As at April 30, 2020, the Issuer had no receivables.

Liquidity Risk

Liquidity risk is the risk that the Issuer will not be able to meet its obligations associated with financial liabilities. The Issuer has a planning and budgeting process in place by which it anticipates and determines the funds required to support its normal operating requirements. The Issuer's ongoing liquidity is impacted by various external events and conditions. The Issuer expects to repay its financial liabilities in the normal course of operations and to fund future operational and capital requirements through operating cash flows, and if necessary, through future equity and debt financing. The Issuer coordinates this planning and budgeting process with its financing activities through the capital management process.

PROMOTERS

Dwight Martin, Chief Executive Officer, and L. Evan Baergen, Chief Financial Officer, are considered to be "Promoters" of the Issuer as defined in the Securities Act (Alberta). The Promoters, directly and indirectly, control 2,501,050 shares of the Issuer. In addition, AAI, a company controlled indirectly by the Promoters, assigned the PPC Contract to the Issuer on February 2, 2020, in return for 5,000,000 Shares of the Issuer. See "Executive Compensation", "Principal Shareholders", and "Directors and Executive Officers", "Corporate Structure – Assignment of administrative contract" in this Prospectus for additional disclosure concerning the Promoters.

LEGAL PROCEEDINGS AND REGULATORY ACTIONS

There are no pending legal proceedings or regulatory actions to which the Issuer is or is likely to be a party or of.

INTERESTS OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

No director or officer of the Issuer has or has had any material interest, direct or indirect, in any transaction since the date of incorporation that has materially affected or is reasonably expected to materially affect the Issuer, with the exception of the assignment of the administrative contract from AAI to the Issuer - see "Corporate Structure – Assignment of administrative contract".

AUDITORS, TRANSFER AGENTS AND REGISTRARS

Auditors

The Issuer's auditor is Kenway Mack Slusarchuk Stewart LLP, Chartered Professional Accountants located in Calgary, Alberta.

Registrar and Transfer Agent

The transfer agent and registrar for the Common Shares will be Alliance Trust Company, located in Calgary, Alberta. An agreement will be entered into with Alliance Trust Company prior to the submission of the final prospectus.

MATERIAL CONTRACTS

The Issuer has two material contracts: the Escrow Agreement and the PPP Contract assigned from AAI - see "Corporate Structure – Assignment of administrative contract".

EXPERTS

No person or Issuer whose profession or business 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 any of the Issuer's securities or other property of the Issuer or one of the associates or affiliates and no such person or company, or a director, officer or employee of such person or Issuer, is expected to be elected, appointed, or employed as one of the Directors, officers, or employees or as a director, officer, or employee of any of the Issuer's associates or affiliates and no such person is one of the promoters or the promoter of one of the Issuer's associates or affiliates.

Kenway Mack Slusarchuk Stewart LLP is independent with respect to the Issuer within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta.

OTHER MATERIAL FACTS

There are no material facts about the Issuer and the Listing which are not disclosed in this Prospectus.

FINANCIAL STATEMENTS

Attached to as part of this Prospectus in Schedule A are the audited financial from the date of incorporation (January 28, 2020) to April 30, 2020.

SCHEDULE A

AUDITED ANNUAL FINANCIAL STATEMENTS AXIOM CAPITAL ADVISORS INC. PERIOD ENDED APRIL 30, 2020

Axiom Capital Advisors Inc.
Financial Statements
April 30, 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 April 30, 2020 and the statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on January 28, 2020 to April 30, 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 April 30, 2020, and its financial performance and its cash flows from incorporation on January 28, 2020 to April 30, 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 April 30, 2020 the Company is dependent on securing future equity or debt financing for its working capital and development activities. 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

May 20, 2020
Calgary, Alberta

Axiom Capital Advisors Inc.
Statement of Financial Position

As at April 30,	Notes	2020
Assets		
Current asset		
Cash	6.2	\$ <u>51,537</u>
Intangible asset (net of amortization)	7	<u>114,583</u>
Total assets		\$ <u><u>166,120</u></u>
Liabilities		
Current liability		
Accounts payable and accrued liabilities		\$ <u>10,162</u>
Liabilities & Shareholders' Equity		
Share capital		185,300
Deficit		<u>(29,342)</u>
Total Equity		<u>155,958</u>
Total liabilities and shareholders' (deficiency) equity		\$ <u><u>166,120</u></u>
Going concern	1	

See accompanying notes to the financial statements.

These financial statements were approved by the Directors of the Corporation on May 19, 2020.

(Signed)L. Evan Baergen , Director

(Signed)Dwight Martin , Director

Axiom Capital Advisors Inc.**Statement of Comprehensive Loss****For the Period from Incorporation on January 28, 2020 to April 30, 2020**

	Note	2020
Revenue		\$ <u>15,000</u>
Expenses		
Amortization of intangible asset	7	10,417
Professional fees		10,350
Regulatory fees		9,215
Rental payments		5,100
Office expenses		4,676
Telephone		4,546
Interest and bank charges		<u>38</u>
		<u>44,342</u>
Net Loss and Comprehensive Loss for the period		\$ <u><u>(29,342)</u></u>
Loss per share - basic and diluted		\$ <u><u>(0.005)</u></u>
Weighted average number of common shares		<u><u>5,774,100</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 April 30, 2020

	Number of Shares ¹	Share Capital Stated Value	Retained Earnings	Total
Common Shares Issued	6,427,100	\$ 185,300	\$ -	185,300
Loss for the period	-	-	(29,342)	(29,342)
Balance at April 30, 2020	6,427,100	\$ 185,300	(29,342) \$	155,958

- 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 April 30, 2020**

	Notes	2020
Cash provided by:		
Cash flows used in operating activities		
Net Loss	\$	(29,342)
Amortization of intangible asset		10,417
Changes in non-cash working capital		
Accounts payable and accrued liabilities		10,162
Net cash used in operating activities		<u>(8,763)</u>
Cash flows from financing activities		
Proceeds on issue of capital		60,300
Net cash provided by financing activities		<u>60,300</u>
Net change in cash		51,537
Cash at the beginning of the period		<u>-</u>
Cash, end of period	\$	<u><u>51,537</u></u>

See accompanying notes to the financial statements.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 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's principal activities include the administration and holding of private company investments.

Since the date of incorporation, the Company has prepared and closed the first tranche of an Offering Memorandum for its Class A shares (the "Offering"), provided services pursuant to the administration agreement, put in place a management team, a board of directors and retained legal counsel.

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

Once the Company becomes a Public Corporation, the Company will begin acquiring controlling interests in private companies. The nature of the Company's investment in the private companies enables the debt securities of the companies to be eligible for Deferred Plans. A Deferred Plan is a registered retirement savings plan, registered education savings plan, registered retirement income fund, a locked-in retirement account or a tax-free savings account. The promoters managing these companies use the capital raised at their own discretion, without reliance on the management or resources of the Company. The Company's management and capital are not committed to these private companies.

The outbreak of the novel strain of coronavirus, specifically identified as "COVID-19" was declared a global pandemic by the World Health Organization on March 11, 2020. Governments worldwide enacted emergency measures to combat the spread of the virus. The measures have caused material disruption to businesses globally resulting in an economic slowdown. Global equity markets have experienced significant volatility and weakness. Governments and central banks have reacted with significant monetary and fiscal interventions designed to stabilize economic conditions. The duration and impact of the COVID-19 outbreak is unknown at this time, as is the efficacy of the government and central bank interventions.

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.

Axiom Capital Advisors Inc.
Notes to the Financial Statements
Period from Incorporation on January 28, 2020 to April 30, 2020

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 May 19, 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.

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.

Significant assumptions about the future that management has made that could result in a material adjustment to the carrying amounts of assets and liabilities, in the event that actual results differ from assumptions made, relate to the following:

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 2020

Determination of fair values of private company investments and consolidation

The Company will be the majority shareholder in many private companies. The Company does not consolidate the financial statements of these private companies (see Note 3.5) since the contractual arrangements with the private companies will prohibit the Company from selling its investment and instead will require the Company to return its investments/shares to the treasury of the private company upon termination of the agreement in return for the original amount paid by the Company. Accordingly, the Company has determined that the fair value of these investments is the original amount paid for by the Company on acquisition.

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 April 30, 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.

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")

Axiom Capital Advisors Inc.**Notes to the Financial Statements****Period from Incorporation on January 28, 2020 to April 30, 2020**

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.

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.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 2020

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,

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.

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.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 2020

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.

Related party transactions consist of:

Rent paid to members of management	\$	1,800
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Balances due to related parties consist of:

Due to parent company for reimbursement of operating expenses	\$	5,348
included in accounts payable and accrued liabilities		

3.4 Revenue recognition

The Company's revenue is recognized 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.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 2020

3.5 Investments in private companies

The Company relies on the guidance provided in IFRS 10, Consolidated financial statements to determine its accounting treatment of investments in private companies.

IFRS 10 provides a different definition of control for consolidation purposes than the typical definition used in determining legal control. Legal control is presumed to exist when an entity holds more than 50% of the voting shares in a corporation, as an entity then has the power to govern, or control, the corporation. However, IFRS 10 lays out three specific requirements that must be met for control to exist:

- (i) power over the private company;
- (ii) exposure, or rights, to variable returns from its involvement with the private company; and
- (iii) the ability to use its power over the private company to affect the amount of the private company's returns.

While the Company will hold majority ownership in the private companies and can elect the Board of Directors and exert legal control over the entities, it will enter into agreements with each entity imposing long-term restrictions on the Company's ability to obtain future economic benefits through its shareholding. The investments do not meet the requirements or definition of control under IFRS 10 given the inability of the Company to use its control to affect the amount of its returns. The contractual arrangements will allow the Company to earn administrative service fees from the private companies but the Company will not have rights to receive any dividends or residual returns or any obligations to absorb losses of these private companies. As the Company's investments do not meet all of the IFRS 10 criteria for control, the Company does not consolidate these investments in private companies for reporting purposes. The Company classifies its investments in private companies as fair value through other comprehensive income. Therefore, gain or losses arising from changes in fair value of the investments at fair value is recorded through other comprehensive income.

3.6 Income taxes

Income taxes are calculated using the liability method of tax allocation accounting. Temporary differences arising from the difference between the tax basis of an asset or liability and its carrying value on the statement of financial position are used to calculate deferred income tax liabilities or assets. Deferred income tax liabilities or assets are calculated using tax rates anticipated to apply in the periods that the temporary differences are expected to reverse. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that substantive enactments occurs.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 2020

A deferred tax asset is recognized for unused tax losses, tax credits and deductible temporary differences, to the extent it is probable that future taxable profits will be available against which they can be utilized. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

3.7 Earnings per share

The Company presents basic and diluted earnings per share data for its common shares. Basic earnings per share is calculated by dividing earnings attributable to the equity shareholders by the weighted average number of common shares outstanding during the period. Diluted earnings per share are determined by adjusting the weighted average number of common shares for the dilutive effect of share based payments using the treasury stock method. Under this method, stock options, whose exercise price is less than the average market price of the Company's common shares, are assumed to be exercised and the proceeds used to repurchase common shares at the average market price for the period.

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. The critical estimate reflected as of April 30, 2020 is the estimated useful life of the intangible asset.

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 April 30, 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
- Accounts payable and accrued liabilities, Level 1

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 April 30, 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 April 30, 2020 is as follows:

Carrying value at April 30,	2020
Cash	\$ 51,537
Total	\$ 51,537

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 maximum exposure to liquidity risk at April 30, 2020 is as follows:

Accounts payable and accrued liabilities	\$ 10,162
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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 April 30, 2020.

Axiom Capital Advisors Inc.

Notes to the Financial Statements

Period from Incorporation on January 28, 2020 to April 30, 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. 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 accumulated amortization of \$10,417 and impairment loss of \$nil, 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 April 30, 2020

8. Income taxes

The provision for income taxes recorded in the financial statements differs from the amount which would be obtained by applying the statutory income tax rate of 25% to the loss for the period as follows:

Loss for the period before income taxes	\$ <u>(29,342)</u>
Anticipated income tax recovery	<u>(7,336)</u>

Tax effect of the following:

Deferred tax asset not recognized	7,336
Income tax expense	\$ <u><u>0</u></u>

The Company has deductible temporary differences of \$9,612 and non-capital tax losses of \$19,730 which are available to reduce taxable income in future years. The non-capital tax losses if unutilized will expire in 2040.

9. Subsequent event

Offering memorandum

The Company prepared an offering memorandum (the "offering") dated February 20, 2020 and with no stated closing date, 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).

On May 13, 2020 the Company received subscriptions for 45,000 Class A Shares for total gross proceeds of \$4,500.

SCHEDULE B

THE ISSUER'S AUDIT COMMITTEE CHARTER

1. Overall Purpose / Objectives

The Audit Committee will assist the Board of Directors ("Board") in fulfilling its responsibilities. The Audit Committee will review the financial reporting process, the system of internal control and management of financial risks and the audit process. In performing its duties, the committee will maintain effective working relationships with the Board, management, and the external auditors and monitor the independence of those auditors. To perform his or her role effectively, each committee member will obtain an understanding of the responsibilities of committee membership as well as the Issuer's business, operations and risks.

2. Authority

The Board authorizes the audit committee, within the scope of its responsibilities, to seek any information it requires from any employee and from external parties, to obtain outside legal or professional advice, to set and pay the compensation for any advisors employed by the Audit Committee, to ensure the attendance of the Issuer's officers at meetings as appropriate and to communicate directly with the Issuer's external auditors.

3. Organization

Membership

- The Audit Committee will be comprised of at least three members, and if the Issuer is a "venture Issuer" under applicable securities laws, a majority of the members must not be executive officers, employees or control persons of the Issuer, unless otherwise exempted by applicable securities laws.
- The chairman of the Audit Committee will be nominated by the Audit Committee from the members of the Audit Committee which are not officers or employees of the Issuer, or a Issuer associated or affiliated with the Issuer, from time to time.
- A quorum for any meeting will be two members.

Attendance at Meetings

- The Audit Committee may invite such other persons (e.g. the Chief Executive Officer if not a member or the Chief Financial Officer) to its meetings, as it deems appropriate.
- The Audit Committee will make every effort to meet at least four times a year. Special meetings shall be convened as required.
- External auditors may convene a meeting if they consider that it is necessary.
- Minutes will be taken for all meetings.

4. Roles and Responsibilities

The Audit Committee will:

- Gain an understanding of whether internal control recommendations made by external auditors have been implemented by management.
- Gain an understanding of the current areas of greatest financial risk and whether management is managing these effectively.
- Review significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on the financial statements.
- Review any legal matters which could significantly impact the financial statements as reported on by the general counsel and meet with outside counsel whenever deemed appropriate.
- Review the annual and quarterly financial statements including Management's Discussion and Analysis and annual and interim earnings press releases prior to public dissemination, including any certification, report, opinion, or review rendered by the external auditors and determine whether they are complete and consistent with the information known to committee members; determine that the auditors are satisfied that the financial statements have been prepared in accordance with generally accepted accounting principles.
- Pay particular attention to complex and/or unusual transactions such as those involving derivative instruments and consider the adequacy of disclosure thereof.
- Focus on judgmental areas, for example those involving valuation of assets and liabilities and other commitments and contingencies.
- Review audit issues related to the Issuer's material associated and affiliated companies that may have a significant impact on the Issuer's equity investment.
- Meet with management and the external auditors to review the annual financial statements and the results of the audit.
- Review the interim financial statements and disclosures, and obtain explanations from management on whether:
 - (a) actual financial results for the interim period varied significantly from budgeted or projected results;
 - (b) generally accepted accounting principles have been consistently applied;
 - (c) there are any actual or proposed changes in accounting or financial reporting practices;
 - (d) there are any significant or unusual events or transactions which require disclosure and, if so, consider the adequacy of that disclosure; and

- (e) review the external auditors' proposed audit scope and approach and ensure no unjustifiable restriction or limitations have been placed on the scope.
- Review the performance of the external auditors and approve in advance provision of services other than auditing. Consider the independence of the external auditors, including reviewing the range of services provided in the context of all consulting services bought by the Issuer. The Board authorizes the Chair of the Audit Committee to pre-approve any non-audit or additional audit work which the Chair deems as necessary and to notify the other members of the Audit Committee of such non-audit or additional work.
- Make recommendations to the Board regarding the reappointment of the external auditors and the compensation to be paid to the external auditor.
- Review any significant disagreement among management and the external auditors in connection with the preparation of the financial statements.
- Review and approve the Issuer's hiring policies regarding partners, employees and former partners and employees of the present and former external auditors of the Issuer.
- Establish a procedure for:
 - (a) the confidential, anonymous submission by directors or employees of the Issuer of concerns regarding questionable accounting or auditing matters; and
 - (b) the receipt, retention and treatment of complaints received by the Issuer regarding accounting, internal accounting controls, or auditing matters.
- Meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.
- Endeavour to cause the receipt and discussion on a timely basis of any significant findings and recommendations made by the external auditors.
- Ensure that the Board is aware of matters which may significantly impact the financial condition or affairs of the business.
- Perform other functions as requested by the full Board.
- If necessary, institute special investigations and, if appropriate, hire special counselor experts to assist, and set the compensation to be paid to such special counsel or other experts.
- Review and recommend updates to the charter; receive approval of changes from the Board.

5. Limitations on the oversight role of the Audit Committee

Nothing in this Charter is intended, or may be construed, to impose on any member of the Audit Committee a standard of care or diligence that is in any way more onerous or extensive than the standard to which all members of the Board are subject. Each member of the Audit Committee shall

be entitled, to the fullest extent permitted by law, to rely on the integrity of those persons and organizations within and outside the information provided to the Company by such persons or organizations.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Issuer's financial statements and disclosures are complete and accurate and in accordance with generally accepted accounting principles in Canada and applicable rules and regulations. These are the responsibility of management and the external auditors.

CERTIFICATE OF THE ISSUER AND THE PROMOTERS

Date: June 30, 2020

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 Alberta.

(signed) "Dwight Martin"
Dwight Martin, Chief Executive Officer

(signed) "L. Evan Baergen"
L. Evan Baergen, Chief Financial Officer and
Corporate Secretary

On behalf of the Board of Directors

(signed) "Ryan Hoult"
Ryan Hoult, Director

(signed) "Doug McCartney"
Doug McCartney, Director

By the Promoters

(signed) "Dwight Martin"
Dwight Martin, Chief Executive Officer

(signed) "L. Evan Baergen"
L. Evan Baergen, Chief Financial Officer