A copy of this amended and restated preliminary prospectus has been filed with the securities regulatory authority in the Province of British Columbia, but has not yet become final for the purpose of the sale of securities. Information contained in this amended and restated preliminary prospectus may not be complete and may have to be amended. The securities may not be sold until a receipt for the prospectus is obtained from the securities regulatory authorities.

No securities regulatory authority has expressed an opinion about these securities and it is an offence to claim otherwise. This prospectus does not constitute a public offering of securities.

AMENDED AND RESTATED PRELIMINARY PROSPECTUS DATED SEPTEMBER 14, 2022, AMENDING AND RESTATING THE PRELIMINARY LONG FORM PROSPECTUS DATED JUNE 15, 2022

Non-Offering Prospectus September 14, 2022

MOSS GENOMICS INC.

No securities are being offered pursuant to this amended and restated preliminary long form prospectus (the "**Prospectus**"). This Prospectus is being filed with the securities regulatory authorities in the Province of British Columbia to enable Moss Genomics Inc. (the "**Company**") to become a reporting issuer under the applicable securities legislation in the Province of British Columbia.

This Prospectus does not constitute an offer to sell or the solicitation of an offer to buy any securities and no securities are available for purchase pursuant to this Prospectus.

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

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

An investment in the Company's securities should be considered highly speculative and involves a high degree of risk that should be considered by potential investors. **There is no guarantee that an investment in the Company will earn any positive return in the short or long term. An investment in the Company is appropriate only for investors who are willing to risk a loss of all of their investment and who can afford to lose all of their investment. There are certain risk factors associated with an investment in the Company's securities. The risk factors included in this Prospectus should be reviewed carefully and evaluated by readers.** See "*Risk Factors*" and "*Cautionary Note Regarding Forward-Looking Information*".

The Company has applied for a listing (the "**Listing**") of its common shares ("**Common Shares**") on the Exchange, but as of the date of this Prospectus the Company has not received conditional approval from the Exchange for such Listing.

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

There is no market through which the securities of the Company may be sold. This may affect the pricing of the Company's securities in the secondary market, the transparency and availability of trading prices, the liquidity of the Company's securities and the extent of issuer regulation. See "*Risk Factors*" and "*Cautionary Note Regarding Forward Looking Information*".

Readers are advised to consult their own tax advisors regarding the application of Canadian federal income tax laws to their particular circumstances, as well as any other provincial, foreign and other tax consequences of acquiring, holding, or disposing of the Common Shares, including the Canadian federal income tax consequences applicable to a foreign controlled Canadian corporation that acquires the Common Shares.

Each of Karl Cahill, CEO and director, Michelle Lee, President, Interim CFO and Corporate Secretary and Dr. Min Seob Lee, director, of the Company, reside outside of Canada and have appointed as his or her agent for service of process: Cassels Brock & Blackwell LLP located at Suite 2200, 885 West Georgia, Vancouver, British Columbia,V6C 3E8.

Investors are advised that it may not be possible for investors to enforce judgments obtained in Canada against any person or company that is incorporated, continued or otherwise organized under the laws of a foreign jurisdiction or resides outside of Canada, even if the party has appointed an agent for service of process.

MOSS GENOMICS INC.

Head Office

Suite 907, 1030 West Georgia Street
Vancouver, British Columbia
V6E 2Y3, Canada

Records Office

Suite 2200, 885 West Georgia Street
Vancouver, British Columbia
V6C 3E8, Canada

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IMPORTANT INFORMATION ABOUT THIS PROSPECTUS

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

Capitalized terms, except as otherwise defined herein, are defined in the section entitled "*Glossary of Terms*".

Except as otherwise indicated or the context otherwise required in this Prospectus, references to "we", "us" and "our" refer to the Company.

Unless otherwise indicated, all currency amounts in this Prospectus are stated in Canadian dollars and references to "$" are to Canadian dollars. References to "US$" are to American dollars.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING INFORMATION

This Prospectus contains certain statements that may constitute forward-looking information under applicable securities laws. All statements, other than those of historical fact, which address activities, events, outcomes, results, developments, performance or achievements that the Company anticipates or expects, may or will occur in the future (in whole or in part) should be considered forward-looking information. Such information may involve, but is not limited to, comments with respect to strategies, expectations, planned operations and future actions of the Company. Often, but not always, forward-looking information can be identified by the use of words such as "plans", "expects", "is expected", "budget", "scheduled", "estimates", "forecasts", "intends", "anticipates" or "believes" or variations (including negative variations) of such words and phrases, or statements formed in the future tense or indicating that certain actions, events or results "may", "could", "would", "might" or "will" (or other variations of the forgoing) be taken, occur, be achieved or come to pass. Forward-looking information is based on currently available competitive, financial and economic data and operating plans, strategies or beliefs as of the date of this Prospectus, but involve known and unknown risks, uncertainties, assumptions and other factors that may cause the actual results, performance or achievements of the Company, as applicable, to be materially different from any future results, performance or achievements expressed or implied by the forward-looking information. Such factors may be based on information currently available to the Company, including information obtained from third-party industry analysts and other third-party sources and are based on management's current expectations or beliefs regarding future growth, results of operations, future capital (including the amount, nature and sources of funding thereof) and expenditures. Any and all forward-looking information contained in this Prospectus is expressly qualified by this cautionary statement.

These forward-looking statements include, among other things, statements relating to:

- the Company's ability to complete the Listing;
- the Company's expectation regarding its revenue, expenses and operations;
- the Company's intention to grow its business and its operations;
- the Company's competitive position;
- the Company's business objectives for the next twelve months;
- the Company's anticipated cash needs and its needs for additional financing;
- the Company's ability to obtain necessary financing;
- the performance of the Company's business and operations;
- the Company's future liquidity and financial capacity;
- the Company's expected market and the profitability thereof;
- the Company's successful completion of its beta testing of its online platform;
- the Company's successful completion of its health focused social media networking application;
- the successfully development of the Company's personalized prebiotics and probiotics, including the launch of its initial offering of six different probiotics solutions;

- the success and development of the Company's marketing strategy, including establishing direct-to-consumer, physicians and healthcare establishments arrangements;
- the successful and continued integration of its relationships with third parties into its business plan, including Diagnomics and AccuGene;
- the continued development of the Company's Multi-Omics Database;
- the development of future epigenomics offerings;
- the exploration of other avenues for personalized health products and the introduction of these in the future;
- the future commercialization of genomics, microbiome and epigenetic data and the value thereof;
- the Company's anticipated explanation of its product offering through development and acquisition;
- the potential expansion of its markets to include Canada, including the Company's ability to successfully obtain Health Canada Product Authorizations for its prebiotics and probiotics;
- the Company's ability to successfully integrate the skills and experience of its management;
- the impact of the COVID-19 pandemic ("**COVID-19**") on the Company and the economy generally;
- the competitive position of the Company and the regulatory environment in which it operates;
- results and expectations concerning various partnerships, strategic alliances, projects and marketing strategies of the Company;
- the economy generally; and
- the current and future rates of growth of the consumer genomics industry.

Forward-looking statements are based on certain assumptions and analyses made by the Company 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 Company has made various material assumptions, including but not limited to (i) general business and economic conditions; (ii) the Company's ability to successfully execute its plans and intentions; (iii) the availability of financing on reasonable terms; (iv) the Company's ability to attract and retain skilled management and staff, as applicable; (v) market competition; (vi) the market for and potential revenues to be derived from the Company's products; and (vii) that the costs, timing and future plans concerning operations of the Company will be consistent with current expectations. 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, prospective purchasers of Common Shares should not place undue reliance on these forward-looking statements. Whether actual results, performance or achievements will conform to the Company'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 Company has limited operating history and a history of losses and the Company cannot assure profitability;
- the Company has negative cash flows from operations;
- the Company's business, operations and financial condition and the market price of the Common Shares, could be materially and adversely affected by the outbreak of epidemics or pandemics or other health crises, including the outbreak of COVID-19;
- as a result of offering its products and services outside of Canada, the Company's operations may be directly or indirectly impacted by political, economic and other uncertainties,
- the Company will require additional capital, which may not be available to it when required on attractive terms, or at all;
- the Company may be subject to growth-related risks including capacity constraints and pressure on its internal systems and controls;
- the Company will likely face intense competition from other companies, some of which have longer operating histories and more financial resources and marketing experience than the Company;
- the Company could be liable for fraudulent or illegal activity by its employees, contractors and consultants resulting in significant financial losses to claims against the Company;
- the Company is largely dependent upon its board and management for its success;

- the Company must be able to develop new products that appeal to its customers, which in part, rely on the technological and creative skills of its personnel and on its ability to protect its intellectual property rights;
- the Company relies on third parties to provide some of its services and its business will be harmed if it is unable to provide these services in a timely and cost-effective manner;
- marketing any of the Company's current or future products may expose the Company to liability claims arising from the use of these products;
- if any of the Company's products are recalled due to an alleged product defect or for any other reason, the Company could be required to incur the unexpected expense of the recall and any legal proceedings that might arise in connection with the recall;
- negative publicity regarding the Company or actual, alleged, or perceived issues regarding one of the Company's products or services could harm the Company's relationships with customers;
- the Company relies on digital and internet technologies to conduct and expand its operations, which may expose the Company or its customers to risks related to cybersecurity;
- government approvals and permits may in the future be required in connection with the Company's operations and to the extent such approvals are required and not obtained, the Company may be curtailed or prohibited from conducting its business;
- conflicts of interest may arise between the Company and its directors and management;
- the market price of the Common Shares may be adversely affected by stock market volatility;
- there may not be an active or liquid market for the Common Shares;
- the Company does not anticipate paying cash dividends on the Common Shares in the foreseeable future;
- the Company will be subject to the additional regulatory burden resulting from its public listing on the Exchange;
- future sales or issuances of equity securities could dilute the current shareholders;
- global economic risks may impact consumer demand for the Company's products and services; and
- future sales of Common Shares by existing shareholders could reduce the market price of the Common Shares.

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 Company'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 Company 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.

All of the forward-looking statements contained in this Prospectus are expressly qualified by the foregoing cautionary statements. Investors should read this entire Prospectus and consult their own professional advisors to assess the income tax, legal, risk factors and other aspects of their investment.

MARKET AND INDUSTRY DATA

This Prospectus includes market and industry data that has been obtained from third-party sources, including industry publications. The Company believes that the industry data is accurate and that its estimates and assumptions are reasonable, but there is no assurance as to the accuracy or completeness of this data. Third-party sources generally state that the information contained therein has been obtained

from sources believed to be reliable, but there is no assurance as to the accuracy or completeness of included information. Although the data is believed to be reliable, the Company has not independently verified any of the data from third-party sources referred to in this Prospectus or ascertained the underlying economic assumptions relied upon by such sources.

Unless otherwise indicated, information contained in this Prospectus concerning the Company's industry and the markets in which it operates, including general expectations and market position, market opportunities and market share, is based on information from independent industry organizations, other third-party sources (including industry publications, surveys and forecasts) and management studies and estimates.

The Company's estimates are derived from publicly available information released by independent industry analysts and third-party sources as well as data from the Company's internal research and include assumptions made by the Company which management believes to be reasonable based on their knowledge of the Company's industry and markets. The Company's internal research and assumptions have not been verified by any independent source and it has not independently verified any third-party information. While the Company believes the market position, market opportunity and market share information included in this Prospectus is generally reliable, such information is inherently imprecise. In addition, projections, assumptions and estimates of the Company's future performance and the future performance of the industry and markets in which it operates are necessarily subject to a high degree of uncertainty and risk due to a variety of factors, including those described under the headings "*Cautionary Note Regarding Forward-Looking Information*" and "*Risk Factors*".

GLOSSARY OF TERMS

In this Prospectus, the following terms have the meanings set forth below unless otherwise indicated. This is not an exhaustive list of defined terms used in this Prospectus and additional terms are defined throughout. Terms and abbreviations appearing in the documents attached as appendices to this Prospectus may be defined separately and the terms and abbreviations defined below may not be used therein, except where otherwise indicated. Words importing the singular include the plural and vice versa and words importing any gender include all genders.

"**AccuGene**" means AccuGene Co., Ltd. or AccuGene USA Inc.;

"**AccuGene Service Agreement**" has the meaning ascribed to such term in "*Description of the Business – Consumer Genetic Testing";*

"**AccuGene MOU**" has the meaning ascribed to such term in "*Description of the Business – Personalized Health, Anti-Aging and Wellness Offerings";*

"**AI**" means artificial intelligence;

"**Amalgamation"** has the meaning ascribed to such term in "*Description of the Business – Reorganizations*";

"**Amalgamation Agreement**" has the meaning ascribed to such term in "*Description of the Business – Reorganizations*";

"**Audit Committee**" means the audit committee of the Company;

"B2B" means business-to-business;

"B2C" means business-to-consumer;

"**BCBCA**" means *the Business Corporations Act* (British Columbia);

"**BCSC**" means the British Columbia Securities Commission;

"**Bio-IT**" means information technology applied to the science of biotech;

"**biotech**" means biotechnology;

"**Board**" means the board of directors of the Company;

"**CAGR**" has the meaning ascribed to such term under *"Market and Regulatory Overview – The Future of Health";*

"**Canadian Natural Health Products**" has the meaning ascribed to such term under "*Market and Regulatory Overview – Government Regulation*";

"**Canadian Product Number**" has the meaning ascribed to such term under "*Market and Regulatory Overview – Government Regulation*";

"**CDC**" means the Centers for Disease Control and Prevention, the national public health agency of the United States;

"**CEO**" means chief executive officer;

"**CFO**" means chief financial officer;

"**CAP**" means the College of American Pathologists;

"**CLIA**" means Clinical Laboratory Improvement Amendments;

"**CMS**" has the meaning ascribed to such term in "*Description of the Business – Consumer Genetic Testing";*

"**Common Shares**" means the common shares in the capital of the Company;

"**Company**" means Moss Genomics Inc;

"**Company Financial Statements**" means the Company's audited financial statements for the years ended June 30, 2021 and 2020, together with the unaudited financial statements for the year ended June 30, 2019 and for the nine-month period ended March 31, 2022;

"**Diagnomics**" means Diagnomics, Inc;

"**Diagnomics Service Agreement**" has the meaning ascribed to such term in "*Description of the Business – Consumer Genetic Testing"*;

"**DNA**" means deoxyribonucleic acid;

"**DSHEA**" means the U*.S. Dietary Supplement Health and Education Act of 1994*;

"**EDGC**" has the meaning ascribed to such term under "*Directors and Executive Officers – History – Management*;

"**epigenetic**" means of or pertaining to interaction of environment and genetic factors that cause phenotypic changes and the way a DNA sequence is read and expressed, but does not alter the DNA sequence;

"**Escrow Agent**" means Odyssey Trust Company;

"**Escrow Agreement**" has the meaning ascribed to such term in "*Escrowed Securities";*

"**Escrow Securities**" has the meaning ascribed to such term in "*Escrowed Securities";*

"**Exchange**" means the Canadian Securities Exchange;

"**FDA** means the U.S. Food and Drug Administration;

"**FFDCA**" means the U.S *Federal Food, Drug, and Cosmetic Act.*

"**Financial Statements**" means Company Financial Statements and the Standard Acquisition Financial Statements;

"**Foods and Drugs Act**" means the *Food and Drugs Act,* RSC, 1985, c. F-27 (Canada);

"**Foods and Drugs Regulation**" means the *Food and Drug Regulations*, CRC, c 870, issued pursuant to the Food and Drugs Act;

"**FTC**" means the U.S. Federal Trade Commission, an independent agency of the United States government whose principal mission is the enforcement of civil U.S. antitrust law and the promotion of consumer protection;

"**genomics**" means of or pertaining to the completed set of DNA (including all of its genes) in a person or organism and the attempt to understand an analyze the structure and function of these sequences;

"**GI**" has the meaning ascribed to such term under *"Description of the Business – Consumer Genetic Testing – Microbes";*

"**Good Label and Package Practices Guide**" has the meaning ascribed to such term under "*Market and Regulatory Overview – Government Regulation*";

"**Good Manufacturing Practice**" means the Current Good Manufacturing Practices for Natural and Non-prescription Health Products issued by Health Canada, a Canadian system for ensuring that products are consistently produced and controlled according to quality standards;

"**Health Canada**" means the department of the Government of Canada responsible for national health policy;

"**HIPAA**" means the *Health Insurance Portability and Accountability Act* (US);

"**IFRS**" means International Financial Reporting Standards;

"**IND**" has the meaning ascribed to such term under *"Description of the Business – Transforming Pharma & Biotech Drug Development with Multi-Omics Database";*

"**Instagram**" means Instagram, Inc.;

"**KOSDAQ**" means the Korean Securities Dealers Automated Quotations, the secondary trading board of Korea Exchange;

"**Listing**" means the listing of the Common Shares on the Exchange for trading;

"**MD&A**" means management's discussion and analysis;

"**microbiome**" means the community and combined genetic material of microorganisms (bacteria, archaea, viruses) in the gastrointestinal system of a person or organism;

"**Multi-Omics Database**" means consolidating genome and microbiome data collected from sequencing;

"**Natural and Non-Prescription Health Products Directorate**" means the Canadian regulating authority for natural health products and non-prescription drugs;

"**Natural Health Product Regulations**" means *Natural Health Products Regulations*, SOR/2003-196, issued pursuant to the Food and Drugs Act;

"**NEO**" has the meaning ascribed to such term under "*Directors and Executive Officers – Executive Compensation*";

"**NGS**" is a sequencing technology that offers ultra-high throughput, scalability and speed to determine the order of nucleotides in entire genomes or targeted regions of DNA or RNA;

"**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*;

"**Non-Prescription Drugs and Natural Health Products**" means products that must adhere to the Good Label and Package Practices Guide;

"**Order**" has the meaning ascribed to such term under "*Directors and Executive Officers – Corporate Cease Trade Orders or Bankruptcies";*

"**pharma**" means pharmaceutical;

"**Principal Regulator**" means the BCSC;

"**Products**" means NGS and gut microbiome sample collection kit, customized health reports and supplements based on NGS and gut microbiome sequencing;

"**Related Person**" has the meaning ascribed to it in Exchange Policy 1, and includes officers, directors, promoters and any person that beneficially owns, either directly or indirectly, or exercises voting control or direction over at least 10% of the total voting rights of the Company;

"**RNA**" means ribonucleic acid;

"**Roseto Web Application Acquisition**" has the meaning ascribed to such term under *"Description of the Business – History – Subsequent Developments*";

"**SEDAR**" means the System for Electronic Document Analysis and Retrieval (www.sedar.com);

"**Stock Option Plan**" has the meaning ascribed to such term in "*Options to Purchase Securities – Stock Option Plan and Other Incentive Plans"*;

"**Software Agreement**" has the meaning ascribed to such term under *"Description of The Business – Consumer Genetic Testing";*

"**Software Application**" means the mobile software application "All Bets Are On" acquired pursuant to the Software Agreement;

"**Software Application IP**" means the intellectual property underlying the Software Application acquired pursuant to the Software Agreement;

"**Standard Acquisition**" has the meaning ascribed to such term in *"Description of The Business – Reorganizations";*

"**Standard Acquisition Financial Statements**" means the audited financial statements of Standard Acquisition, including the notes thereto, for the years ended, June 30, 2021 and 2020;

"**Stock Options**" means stock options to acquire Common Shares;

"**Subco**" has the meaning ascribed to such term in *"Description of The Business – Reorganizations"*;

"**Tariff Act**" means *The Tariff Act of 1930*, 19 USC 4;

"**TikTok**" means TikTok Inc.;

"**TSXV**" means the TSX Venture Exchange Inc.;

"**UCI**" has the meaning ascribed to such term under "*Directors and Executive Officers – History – Management*;

"**Units**" means the units of the Company issued on December 7, 2021 at a purchase price of $0.05 per Unit, with each Unit comprised of one Common Share and one Warrant, with each Warrant entitling the holder to purchase one Warrant Share for a period of twenty-four months from their date of issue.

"**Warrants**" means Common Shares purchase warrants; and

"**Warrant Share**" has the meaning ascribed to such term in *"Prior Sales".*

SUMMARY OF PROSPECTUS

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

The Company

Moss Genomics Inc. is an emerging consumer genomics company based in Vancouver, British Columbia. The Company intends to offer personalized health, anti-aging and wellness offerings guided by genomic, microbiome and epigenome data.

The Company intends to eliminate barriers in healthcare by offering easy-access, at-home, affordable testing paired with easy-to-understand actionable results. The Company is striving to be the first company that provides precise and personalized health, anti-aging and wellness offerings to the consumer guided by genomics, microbiome and the epigenome.

For further details, see "*Corporate Structure*" and "*General Development of the Business*".

Officers and Directors

The Company's Board currently consists of four directors, Karl Cahill, Dr. Min Seob Lee, Nitin Kaushal and Mark Tommasi, Karl Cahill is the CEO of the Company and Michelle Lee is the Company's President, Interim-CFO and Corporate Secretary.

For further details, see "*Directors and Executive Officers*".

Use of Proceeds

This Prospectus does not relate to an offering by the Company and therefore no proceeds will be realized in connection with this Prospectus and all expenses incurred in connection with the preparation and filing of this Prospectus will be paid by the Company.

For further details, see "*Use of Proceeds*".

Listing

The Company has applied for the Listing on the Exchange. As of the date of this Prospectus, the Company has not received conditional approval from the Exchange for such Listing, and there is no assurance that the Exchange will approve the Listing. The Listing will be subject to the Company fulfilling all of the listing requirements of the Exchange, including meeting all minimum listing requirements.

For further details, see "*General Development of the Business* ".

Risk Factors

An investment in the Company should be considered highly speculative and investors may incur a loss. The Company is subject to several risk factors, including the following:

- the Company has limited operating history, a history of losses and the Company cannot assure profitability;
- the Company has negative cash flows from operations;
- the Company's business, operations and financial condition and the market price of the Common Shares, could be materially and adversely affected by the outbreak of epidemics or pandemics or other health crises, including the outbreak of COVID-19;
- as a result of operating outside of Canada, the Company's operations may be directly or indirectly impacted by political, economic and other uncertainties;

- the Company will require additional capital, which may not be available to it when required on attractive terms, or at all;
- the Company may be subject to growth-related risks including capacity constraints and pressure on its internal systems and controls;
- the Company will likely face intense competition from other companies, some of which have longer operating histories and more financial resources and marketing experience than the Company;
- the Company could be liable for fraudulent or illegal activity by its employees, contractors and consultants resulting in significant financial losses to claims against the Company;
- the Company is largely dependent upon its board and management for its success;
- the Company must be able to develop new products that appeal to its customers, which rely in part on the technological and creative skills of its personnel and on its ability to protect its intellectual property rights;
- the Company relies on third parties to provide some of its services and its business will be harmed if it is unable to provide these services in a timely and cost-effective manner;
- marketing any of the Company's current or future products may expose the Company to liability claims arising from the use of these products;
- if any of the Company's products are recalled due to an alleged product defect or for any other reason, the Company could be required to incur the unexpected expense of the recall and any legal proceedings that might arise in connection with the recall;
- negative publicity regarding the Company or actual, alleged or perceived issues regarding one of the Company's products or services could harm the Company's relationships with customers;
- the Company relies on digital and internet technologies to conduct and expand its operations may expose the Company or its customers to risks related to cybersecurity;
- government approvals and permits may in the future be required in connection with the Company's operations and to the extent such approvals are required and not obtained, the Company may be curtailed or prohibited from conducting its business;
- conflicts of interest may arise between the Company and its directors and management;
- the market price of the Common Shares may be adversely affected by stock market volatility;
- there may not be an active or liquid market for the Common Shares;
- the Company does not anticipate paying cash dividends on the Common Shares in the foreseeable future;
- the Company will be subject to the additional regulatory burden resulting from its public listing on the Exchange;
- future sales or issuances of equity securities could dilute the current shareholders;
- global economic risks may impact consumer demand for the Company's products and services; and
- future sales of Common Shares by existing shareholders could reduce the market price of the Common Shares.

For further details on each of the above and other risk factors, see "*Risk Factors*".

Summary of Selected Financial Information

The Company

The table below summarizes the financial information of the Company for the years ended or as at the dates indicated. The summary financial information should be read in conjunction with the Company Financial Statements and the Company's MD&A for the years ending June 30, 2021 and 2020 and the nine-month period ended March 31, 2022, which are included in this Prospectus under Appendices A and B, respectively. The selected financial information set out below may not be indicative of the Company's future performance

Financial Positions	Nine-Months ended March 31, 2022 ($) (unaudited)	Year ended June 30, 2021 ($) (audited)	Year ended June 30, 2020 ($) (audited)	Year ended June 30, 2019 ($) (unaudited)
Current assets	391,316	108,785	8,929	751
Total assets	514,990	108,785	8,929	751
Current liabilities	82,680	120,493	12,146	11,450
Share capital	953,230	108,251	8,251	1
Deficit	(520,920)	(119,959)	(11,468)	(10,700)

Financial Results	Nine-Months ended March 31, 2022 ($) (unaudited)	Year ended June 30, 2021 ($) (audited)	Year ended June 30, 2020 ($) (audited)	Year ended June 30, 2019 ($) (unaudited)
Expenses	429,542	108,491	768	10,700
Net loss	429,542	108,491	768	10,700
Net loss per share – basic and diluted	0.01	0.01	0.00	0.00

For further details, see "*Financial Statements*".

Standard Acquisition Corp.

The tables below summarize the financial information of Standard Acquisition for the periods or as at the dates indicated. The summary financial information should be read in conjunction with Standard Acquisition Financial Statements, which are included in this Prospectus under Appendix A.

Financial Positions	For the period from incorporation on February 17, 2021 to June 30, 2021 ($) (audited)
Current assets	180,023
Total assets	180,023
Current liabilities	1,043
Share capital	130,001
Deficit	5,683

Financial Results	For the period from incorporation on February 17, 2021 to June 30, 2021 ($) (audited)
Expenses	5,683
Net loss	5,683

Funds Available and Use of Available Funds

As at August 31, 2022, the Company had available working capital of $509,598. As at the date of this

Prospectus, the Company has received an additional $45,000 in proceeds from a Warrant exercise in September 2022, and has aggregate working capital of $554,598. The Company's estimated use of its available working capital for the next twelve months is as follows:

Use of Available Funds	Amount ($)
Estimated remaining cost of Prospectus and Listing[(1)]	53,500
Achievement of milestones[(2)]	43,333
Operating expenses for next 12 months[(3)]	444,454
Unallocated Working Capital	13,311

Notes:

(1) Professional fees, including legal and audit ($38,500) and Exchange fees ($15,000).
(2) See "*Use of Proceeds – Business Objectives and Milestones*".
(3) Estimated operating expenses for the next 12 months include:

Operating Expenses ($)	
Wages and salaries[(a)]	235,998
Management Services Agreement[(b)]	36,000
Transfer Agent and Filing Fees	13,900
Insurance	80,000
Legal fees (not including Listing)	36,556
Audit fees	30,000
Other miscellaneous	12,000
Total	**444,454**

Notes:

(a) Wages and salaries are expected to be comprised of the following positions and annual salaries: CEO: US$90,000 (approximately $117,999) and CFO: US$90,000 (approximately $117,999).
(b) Includes administrative services, accounting services and office rent.

The Company intends to spend the funds available to it as stated in this Prospectus. However, there may be circumstances where, for sound business reasons, a reallocation of the funds may be necessary.

For further information, see "*Use of Proceeds – Funds Available and Use of Available Funds*", "*Financial Statements*" and "*Management's Discussion & Analysis*".

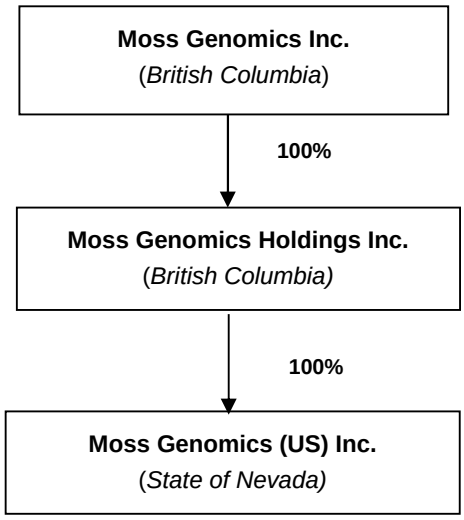
CORPORATE STRUCTURE

Name, Address and Incorporation

The Company's full corporate name is "Moss Genomics Inc.". The Company was incorporated under the BCBCA on September 25, 2018 as "Nou Camp Capital Corp.". On July 12, 2021, the Company changed its name to "Moss Genomics Inc.". The Company's head office is located at Suite 907 1030 West Georgia Street, Vancouver, British Columbia and its records office is located at Suite 2200, 885 West Georgia Street, Vancouver, British Columbia.

Intercorporate Relationships

The Company has one wholly-owned subsidiary, "Moss Genomics Holdings Inc." which was formed pursuant to the Amalgamation (as defined below) on September 28, 2021 under the BCBCA. For further information on the Amalgamation, see "*Description of the Business – Reorganizations*".



GENERAL DEVELOPMENT OF THE BUSINESS

Summary and Company Overview

The Company is a consumer genomics company with a head office in Vancouver, British Columbia and operations in San Diego, California. The Company intends to offer personalized health, anti-aging and wellness offerings guided by genomic, microbiome and epigenome data.

The Company intends to eliminate barriers in healthcare by offering easy-access, at-home, affordable testing paired with easy-to-understand actionable results. The Company is striving to be the first company to provide precise and personalized health, anti-aging and wellness offerings to the consumer guided by genomics, microbiome and the epigenome.

The Company is co-developing a gut microbiome sequencing panel, health insights reports and a line of custom prebiotic and probiotic formulations with AccuGene. The first line of products was beta-launched by the Company on its online platform in April 2022. The Company expects to launch commercially in the fall of 2022, with prebiotics and probiotics expected to be launched in the winter of 2022. See "*Products and Services".*

The Company has internally developed a microbiome discovery platform, which enables customers to access their personalized health information and receive actionable data and customized health products.

In addition, the Company is developing a health-focused social media networking application, available via the internet and as a mobile application, that will connect users based on their unique health profile and offer connectivity to online communities, crowdsourcing and education opportunities related to improving their health IQ. The platform will allow the Company and its partners to showcase new and innovative products that meet the needs of users, i.e. social networking for consumer healthcare. The application was developed from the Software Application. For more information on the Software Application and Software Agreement, see "*Description of the Business – Personalized Health, Anti-Aging and Wellness Offerings".*

COVID-19 has increased consumer awareness surrounding the importance of proper gut microbiome health. Microbiome imbalance is an epidemic that is linked to several chronic diseases affecting more than 140 million people in the United States.[1] This has created a multi billion-dollar opportunity in consumer-oriented gut health testing and personalized nutrition products. Further, the Company believes that COVID-19 has highlighted the online retail healthcare model as the future of patient care, where patients may seek a digital app-based experience for diagnosis or prescriptions.

The Company currently has one of the few solutions on the market that tests for the genome, microbiome and eventually the epigenome, to help consumers make informed health decisions. The Company's personalized nutraceutical blends coupled with its in-house testing in a state-of-the-art CLIA-certified laboratory will enable the Company to deliver to consumers comprehensive and actionable personal health reports. Comprehensive genomics and microbiome information are key to making effective personalized nutrition recommendations. Personalized functional foods are needed to restore health.[2] The Company is one of the few companies building a comprehensive microbiome and genomic database that will be an immensely valuable data source to pharmaceutical companies conducting clinical trials. Healthcare data is a highly sought-after commodity with organizations increasingly seeking to harness and interpret what they and others collect.

Financings

Since incorporation, the Company has completed the following financings:

- On September 8, 2018 the Company closed a non-brokered private placement of 8,250,000 Common Shares at a price of 0.001 per common share for gross proceeds of $8,250.
- On June 16, 2021, the Company closed a non-brokered private placement 5,000,000 Common Shares at a price of 0.02 per Common Shares for gross proceeds of $100,000.
- On December 7, 2021, the Company closed a non-brokered private placement 10,000,000 Units at a price of $0.05 per Unit for gross proceeds of $500,000.
- On April 28, 2022, 1,700,000 Warrants were exercised at $0.10 per Warrant for gross proceeds of $170,000
- On April 29, 2022, 2,850,000 Warrants were exercised at $0.10 per Warrant for gross proceeds of $285,000.
- On September 7, 2022, 450,000 Warrants were exercised at $0.10 per Warrant for gross proceeds of $45,000.

DESCRIPTION OF THE BUSINESS

The Company is an online consumer genomics company that uses DNA and gut microbiome sequencing data along with AI to analyze an individuals' gut biology and discover ways to improve their health. The services include the provision of a saliva and fecal home collection kit, genomic and gut microbiome sequencing and analysis and provision of health reports containing personalized and actionable wellness

[1] Carding S, Verbeke K, Vipond DT, Corfe BM, Owen LJ. Dysbiosis of the gut microbiota in disease. Microb Ecol Health Dis. 2015 Feb 2;26:26191. doi: 10.3402/mehd.v26.26191

[2] Source: Development of personalized functional foods needs metabolic profiling - PubMed (nih.gov)

recommendations based on individual gut and DNA sequencing results. The Company's products will include a line of personalized prebiotics and probiotics as well as a user-friendly platform and social network ecosystem where consumers can upload their DNA and gut microbiome data, buy relevant health products, access health reports and connect with other users.

The Company's business consists of the following three components:

- consumer genetic testing;
- personalized health, anti-aging and wellness offerings; and
- improving pharma & biotech drug development using the Company's Multi-Omics Database.

Consumer Genetic Testing

The Company aims to provide the consumer with a multifactorial evaluation of their genomic, microbiome and epigenomic profile to provide precise personalized health, anti-aging and wellness recommendations. The Company will assess the customers genetic profile to achieve a baseline of how the consumer's genes contribute to their health and combine that with a microbiome and epigenome test to provide a real-time snapshot of their current state of health.

The Company will market directly to consumers, physicians and healthcare establishments by providing genomic, microbiome and epigenome testing services, which enable them to better understand the consumer's/patient's health and provide appropriate health and wellness solutions. The Company plans to accomplish this by using its recently developed test kits, co-developed by the Company and AccuGene, which customers can order online and have shipped straight to their home. Once received, the consumer will provide a saliva sample (genomic testing) and fecal sample (microbiome testing) with return delivery to the Company's third-party partner, Diagnomics.

Pursuant to the services agreement entered into between the Company and Diagnomics on May 19, 2021 (the "**Diagnomics Service Agreement**"), Diagnomics will conduct the analysis of the saliva sample, including laboratory processing and logistics. The Diagnomics Service Agreement automatically renews on May 19 of each year unless otherwise terminated in accordance with the terms therein. In accordance with the Diagnomics Service Agreement, after testing consumer samples, Diagnomics will discard such samples 12 months after extraction, or they can be returned to the consumer upon request and at consumer expense. Quality checks are regularly performed by Diagnomics to ensure there is a sufficient amount and quality of extracted DNA from consumer samples. Diagnomics has expertise and access to next generation sequencing ("**NGS**") and arrays from market leading provider, Illumina, Inc.

On May 19, 2021, the Company entered into a service agreement with AccuGene (the "**AccuGene Service Agreement**"), pursuant to which AccuGene provides a gut microbiome analysis service for collected consumer samples. Similar to the Diagnomics Service Agreement, the AccuGene Service Agreement automatically renews on May 19 of each year, unless otherwise terminated in accordance with the terms therein. Diagnomics will facilitate the transportation of fecal samples to AccuGene for processing pursuant to the AccuGene Service Agreement.

Diagnomics is a CLIA-certified, CAP-accredited and HIPAA-compliant laboratory providing genetic testing platform services and cloud-based analysis solutions (https://diagnomics.com). AccuGene is a CLIA-certified laboratory specializing in microbiome analysis (www.AccuGeneusa.com).

CAP accreditation and CLIA certification ensure customer test results are meeting and exceeding industry standards for clinical laboratory testing. The CLIA are federal regulations for United States based clinical laboratories to provide industry standards for testing of human samples for diagnostic purposes. These amendments were added to the laboratory requirements outlined in the Code of Federal Regulations, 42 CFR 493. Having a CLIA certificate demonstrates that Diagnomics' and AccuGene's laboratories meet the federal regulations for exploratory and/or clinical diagnostic testing, ensuring quality and safety in the laboratory and laboratory results.

Further, a laboratory can pursue a higher level of quality by becoming accredited by a recognized accreditation agency. The CAP is such an agency. The CAP releases its own requirements building upon CLIA regulations. Compliance is assessed by a peer group, with site inspections every two years. Meeting these criteria ensures that industry-specific standards for laboratory operation are upheld in the lab. These requirements can also point out areas for improvement to maintain the highest level of quality.

The CLIA regulate laboratory testing and require clinical laboratories to be certified by the Center for Medicare and Medicaid Services ("**CMS**") before they can accept human samples for diagnostic testing. Laboratories can obtain multiple types of CLIA certificates, based on the kinds of diagnostic tests they conduct[3]

Three federal agencies are responsible for CLIA: The FDA, CMS and the CDC. Each agency has a unique role in assuring quality laboratory testing.

FDA

- Categorizes tests based on complexity;
- Reviews requests for Waiver by Application; and
- Develops rules/guidance for CLIA complexity categorization.

CMS

- Issues laboratory certificates;
- Collects user fees;
- Conducts inspections and enforces regulatory compliance;
- Approves private accreditation organizations for performing inspections and approves state exemptions;
- Monitors laboratory performance on Proficiency Testing ("**PT**") and approves PT programs; and
- Publishes CLIA rules and regulations.

CDC

- Provides analysis, research and technical assistance;
- Develops technical standards and laboratory practice guidelines, including standards and guidelines for cytology;
- Conducts laboratory quality improvement studies;
- Monitors proficiency testing practices;
- Develops and distributes professional information and educational resources; and
- Manages the Clinical Laboratory Improvement Advisory Committee.

The sequencing results will be collated into a Multi-Omics Database. Multi-Omics "aims to combine two or more omics data sets to aid in data analysis, visualization and interpretation to determine the mechanism of a biological process. Multi-omics efforts have taken center stage in biomedical research leading to the development of new insights into biological events and processes."[4]

The Company's testing will be supplemented through lifestyle and dietary surveys which the customer will complete online through the Company's online platform. Survey questions are carefully developed using a combination of DNA and microbiome data (also known as "-omics data"), AI analysis and existing scientific and medical publications. Dr. Kwon of AccuGene, Dr. Min Seob Lee of Diagnomics and Michelle Lee (President, Interim CFO and Corporate Secretary of the Company) have been collaborating to create a database of relevant survey questions that will be paired with the "-omics" data to generate results and recommendations. Gut dysbiosis and health outcomes are a result of an interplay between genetics and

[3](https://www.fda.gov/medical-devices/ivd-regulatory-assistance/clinical-laboratory-improvement-amendments-clia)

[4] *State of the Field in Multi-Omics Research: From Computational Needs to Data Mining and Sharing*, by Nichal Krassowski, Vivek Das, Sangram K. Sahu and Biswapriya B. Misra, December 10, 2020
https://www.frontiersin.org/articles/10.3389/fgene.2020.610798/full

lifestyle and the survey questions exist to understand the customer's lifestyle choices that can then be paired with their biological data for optimal results.

The Company believes these measures underpin its ability to offer its customers precise, personalized health, anti-aging and wellness recommendations, as the genome and microbes are intimately connected to understanding and impacting human health.

Genome

Genomic testing is used to diagnose, monitor, treat, predict and prevent disease, as well as promote good health in individuals, across communities and whole populations. Technological advances have allowed for greater integration of genomics into healthcare delivery, from screening and molecular diagnostics, to the accurate detection of microbes and the ability to prescribe and monitor the efficacy of more precise therapeutics.

Microbes

Microbes are ubiquitous with and widely impact, human health. One-hundred trillion symbiotic microbes live on every person and make up the human microbiota.[5] Scientists consider the microbiome to be the second genome.[6] These communities of microorganisms are referred to as the microbiome/microflora. Ninety percent of diseases can be linked in some way back to the gut and health of the microbiome.[7] Imbalance of microflora is linked to gastrointestinal ("**GI**") diseases such as abdominal pain, constipation, bloating, SIBO, leaky gut and other digestive issues, obesity, diabetes, allergies, cancer and even depression and autism source.[8] Each individual has a unique microbiota as personal as a fingerprint. The microbiome is more medically accessible and manipulable than the human genome.[9] The gut balance can be restored by the right eating habits and functional foods, such as prebiotics and probiotics.[10]

Personalized Health, Anti-Aging and Wellness Offerings

The Company will provide its customers with precise, personalized and actionable wellness recommendations that are powered by their genomic and microbiome profiles, with epigenomics as a future offering. The Company believes precise and personalized nutritional supplements, anti-aging products and exercise recommendations are key to driving a positive behavior change and impact on health. For instance, the right probiotics (the beneficial bacteria) can help bring one's gut back into balance.[11] Prebiotics then feed these beneficial bacteria and help promote their growth. Studies indicate that a probiotic that is beneficial to one person might adapt and become harmful in another.[12]

The Company intends to provide its customers with customized Health Products initially through its relationship with AccuGene. On July 8, 2021, the Company and AccuGene signed a memorandum of understanding to support and co-develop a consumer genomics, microbiome and health platform ecosystem that includes, but is not limited to, gut microbiome testing, provision of sample collection kits, personalized prebiotics and probiotics and research supported solutions relating to gut microbiome and genomic analysis ("**AccuGene MOU**"). The AccuGene MOU will enable the Company to provide its initial customers with customized health products while additional possible product and service offerings are

[5] Luke K Ursell *et al*, "Defining the human microbiome" (1 August 2012), 70:1 Nutritional Reviews S38, online: <https://doi.org/10.1111/j.1753-4887.2012.00493.x>.
[6] Clara Llorente Lemm, "The second genome" (2018), 3:8 Lancet Gastroenterology & Hepatology 535, online: <https://doi.org/10.1016/S2468-1253(18)30208-5>.
[7] Inna Sekirov *et al*, "Gut Microbiota in Health and Disease" (September 2010), 2010:90 Physiological Reviews 859, online: <https://doi:10.1152/physrev.00045.2009.>.
[8] Ronald D Hills *et al,* "Gut Microbiome: Profound Implications for Diet and Disease" (16 July 2019), 11: 7 Nutrients 1613; online: <https://doi.org/10.3390/nu11071613>.
[9] Eric A Franzosa *et al,* "Identifying personal microbiomes using metagenomics codes" (11 May 2015), 112: 22 PNAS E2930, online: <https://doi:10.1073/pnas.1423854112>.
[10] The Economist, "Me, myself, us" (18 August 2012), online: <economist.com/science-and-technology/2012/08/18/me-myself-us>.
[11] Cleveland Clinic, "How to Pick the Best Probiotic for You" (9 November 2018), online: <health.clevelandclinic.org/how-to-pick-the-best-probiotic-for-you/>.
[12] Ana Sandoiu, "Could probiotics evolve in the gut and cause harm?" (29 March 2019), online: <medicalnewstoday.com/articles/324834>.

considered. The AccuGene MOU stipulates that a proposed partnership agreement between the Company and AccuGene will facilitate the following activities:

- Supply customized pre and probiotic supplements based on research and data shared between the Company and AccuGene;
- Co-develop future customizable probiotic and gut health products;
- Share research, analytics and AI driven data associated with personalized gut health products;
- Supply sample collection kits and necessary packaging needed for customer;
- Refine current algorithm for personalized probiotics and health advice as needed as more data gets collected by both parties; and
- Co-develop various consumer market DNA applications implementation and user interface development.

The customer will be able to track their health response to the prebiotics or probiotics based on repeat microbiome testing from the Company. Our bodies are in a constant state of flux. Factors such as stress, travel, lifestyle and medication can potentially change an individual's response to the formulated blend. The Company will then update and make recommendations to a different formulation if needed based on subsequent microbiome test results.

The Company is also developing a health-focused social media networking application, available via the internet and as a mobile application, that will connect users based on their unique health profile and offer connectivity to online communities, crowdsourcing and education opportunities related to improving their health IQ. The platform will allow the Company and its partners to showcase new and innovative products that meet the needs of users, i.e. social networking for consumer healthcare.

On September 27, 2021, the Company entered into an agreement (the "**Software Agreement**"), with Matt Comerford to acquire the Software Application and the Software Application IP. On October 8, 2021, in accordance with the terms of the Software Agreement, the Company acquired the Software Application and the Software Application IP for US$40,000 payable as follows:

- US$25,000 on closing; and
- US$2,500 per month for six months following the closing date.

The Company has made all payments pursuant to the Software Agreement. Following the closing date, Matt Comerford provided transition and development services to customize the software to the Company's requirements and assisted with the integration into the Company's platform.

The Roseto Web Application, an FDA approved medical device, provides lab-accurate blood chemistry data in approximately 12 minutes and offers 31 chemistry tests across 16 panels, with up to 14 chemistry tests on a single reagent disc. The Company will evaluate whether this product will be introduced as part of a broader healthcare offerings in the future. At present, the Company does not have plans to launch this product.

The Company continues to explore other avenues for personalized health products and expects to introduce these in the future. For further information, see "*Products and Services*".

Transforming Pharma & Biotech Drug Development with Multi-Omics Database

Pharma clinical development is problematic, hampered by an average of seven years to investigational new drug ("**IND**"), ~90% failure rate and $2.6B average cost of drug development.[13] Limited use of data and lack of patient engagement (<5% of patients participate in clinical research) restricts productivity and development.[14] The use of "multi-omics" data can help reduce the time to IND, launch and cost of drug development. Multi-omics data is a new approach where the data sets of different "omic" groups are

[13] Pharmaceutical Research and Manufacturers of America, "Artificial Intelligence for Clinical Trial Design" (2019), online (PDF): <phrma-docs.phrma.org/sites/default/files/pdf/biopharmaceutical-industry-profile.pdf>.
[14] E. Miseta. Clinical Leader. July 13, 2015; 2 Impact Report (2020) Tufts CSDD 22

combined during analysis. The different “omic” strategies employed during “multi-omics” are genome, proteome, transcriptome, epigenome and microbiome. Omics data can elucidate the mechanisms behind disease-associated mutations, lead to increased accuracy in disease subtyping and personalized medicine and reveal novel uses and treatment regimes for existing drugs through drug repurposing and pharmacology studies.[15] There has been a surge in DNA data collection and it is expected that by 2022 approximately 100 million people will have completed consumer DNA testing.[16]

The Company believes it will be building a one-of-a-kind, multi-faceted omics database. Combined genomics, microbiome and epigenetic data could become a valuable asset to pharma and biotech companies for therapeutic development which then can be commercialized through licensing.

Stage of Development

The Company is currently in beta testing of its eCommerce platform and expects to launch commercially in the fall of 2022. The Company anticipates expanding its product offering through development and acquisition.

Future expected offerings, currently in development, include epigenome testing and the launch of customized prebiotics and probiotics.

Personalized Probiotic Products

The Company co-developed a line of probiotics with AccuGene and Diagnomics. The Company expects to offer six different probiotics solutions. Each bottle contains a 30-day supply. The Company initially expects to launch its line of probiotics in the United States in the fall of 2022, following the production and receipt of required regulatory approvals.

The Company utilizes a combination of in-house development and expertise and third-party contracts in developing its products and services. For further information, see “*Products and Services*”.

Products and Services

Customers register and create an account on our website (www.mossgenomics.com), at which time, they may then proceed to our shop where they can purchase Gut Health Complete and Gut + Mental Health Complete. The Company plans to expand its product offering in the future to include additional health reports and its complete line of probiotics.

[15] Amanda Kedaigle & Ernest Fraenkel, “Turning omics data into therapeutic insights” (2018) 42 Curr Opin Pharmacol 95, online: <https://doi:10.1016/j.coph.2018.08.006>.
[16] Antonio Regalado, “More than 26 million people have taken an at-home ancestry test” (11 February 2019), online: <technologyreview.com/2019/02/11/103446/more-than-26-million-people-have-taken-an-at-home-ancestry-test>.

Gut Health Complete

Captures total gut and body health by analyzing your genetic and microbiome data and includes:

1. *Gut Microbiome Test & Analysis Report based on microbiome sequencing*

- At home test sample collection kit, co-developed with AccuGene. Tests can detect over 20,000 microbes in your gut, including bacteria, fungus, yeast and parasites.
  - Saliva and fecal sample collection kit with return labels. Saliva is used for genetic analysis and fecal sample is used for microbiome testing.
  - The kit includes a saliva collection tube, fecal catching napkin, preservation buffer, biohazard bag, collection tube with cotton swab and a return label.
- Comprehensive, 14-page analysis on your gut microbiome with actionable health data
  - Includes analysis on types and amount of microorganisms present, gut microbiome harmony, disease related microbes insight and obesity risk.
  - Personalized solutions to improve gut health (a sample report is available within each product description on www.mossgenomics.com).
  - Personalized health insights and recommendations are generated from a combination of existing publications and journals, research and development from Diagnomics and AccuGene and the Company via algorithm.
- Microbiome sequencing service development was completed in early March of 2022, in collaboration with Diagnomics and AccuGene.

2. *DNA Analysis & Gut Health Reports based on DNA analysis*

- Up to 80 million genetic variants are analyzed to provide customers with the most insightful information on their gut health based on genetic information
- Genomic Analysis Service development is complete and ready to deploy. Saliva samples containing customers DNA are delivered to Diagnomics for genomic analysis and fecal samples are delivered to AccuGene in South Korea for microbiome analysis.
- Seven different reports from DNA analysis to give insight on an individual's gut health:
  - Gut inflammation
  - Anxiety
  - H. Pylori
  - Irritable Bowel Syndrome
  - Peptic Ulcers
  - Gastroesophageal Reflux Disease
  - Allergies

3. *Meal Plan, Food and Supplement Recommendations*

- A personalized list of recommended foods and supplements (and what to avoid)

Gut + Mental Health Complete

Gut + Mental Health Complete includes all products in Gut Health Complete plus 10 mental health reports based on genomic analysis. Gut health is closely tied with mental health; the gut is often referred to as the "second brain". Psychological factors can impact the way in which an individual's GI tract moves and vice versa and unhealthy gut can cause you to experience brain fog, low energy levels, anxiety and depression.

1. *DNA Analysis & Mental Health Reports*

- Up to 80 million genetic variants are analyzed to provide you with the most insightful information on your mental health and energy based on your genetic information
- 10 different reports to give insight on your psychological health:
  - Anxiety
  - Attention (e.g. Attention Deficit Hyperactive Disorder)
  - Brain Fog
  - Fatigue
  - Headache
  - Insomnia
  - Mood
  - Mood Swings
  - Stress
  - Post-Traumatic Stress Disorder

Social Networking Application

The Company is also developing a health-focused social media networking application, available via the internet and as a mobile application, that will connect users based on their unique health profile and offer connectivity to online communities, crowdsourcing and education opportunities related to improving their health IQ. The platform will allow the Company and its partners to showcase new and innovative products that meet the needs of users, i.e., social networking for consumer healthcare. The initial framework of the application was bought from Matt Comerford for US$40,000, pursuant to the Software Agreement. The Software Agreement included the labor necessary to customize the application to fit the Company's needs. The customization of the application was completed in May 2022, and it is expected to launch in the fall of 2022. For more information on the Software Agreement, see "*Description of the Business – Personalized Health, Anti-Aging and Wellness Offerings*".

Distribution

The Company's current distribution channel is direct-to-consumers through the Company's online E-commerce platform where customers can order directly (www.mossgenomics.com). All sample handling is outsourced to Diagnomics and AccuGene, including fulfillment, shipping and analysis.

Moss intends to add the following two distribution channels:

1. Indirectly through clinic and hospital networks where the physician/dietician recommends our health and gut microbiome test to a patient.
2. Indirectly through retailers by engaging retail pharmacies to offer our microbiome testing kits to consumers.

Sales and Marketing Strategy

The Company will market directly to consumers and healthcare providers by providing genomic and microbiome testing services to help them better understand their genetic health and provide appropriate health and wellness solutions.

We also utilize social media marketing to access online communities to promote health and wellness. We believe social media is a powerful and valuable tool and utilize TikTok (@guthealthtok) and Instagram (@mossgenomics) to bring awareness to our brand and profile our products to target customers.

Principal Markets

The Company intends to initially sell its products and services within the United States via its eCommerce platform and is exploring the regulatory environment for expansion into Canada.

Foreign Operations

We will sell products and services to customers in the United States through our eCommerce store. The processing of our test kits is performed in the United States (saliva samples) and South Korea (fecal samples), through our contractual agreements with Diagnomics and AccuGene.

Employees and Consultants

The Company does not directly employ any employees. All functions to date have been performed by officers and directors on a consulting basis. External consultants with specialized skills have been engaged, where necessary. The Company currently has nine consultants engaged, of which five are based in Vancouver, British Columbia and three are based in San Diego, California.

For additional information, see "*Directors and Executive Officers*".

Specialized Skill and Knowledge

The Company's success is largely dependent on the performance of its directors and officers, many of whom have specialized skills and experience relating to the Company's industry, products, customers and business. The Company believes that it has adequate personnel with the specialized skills and knowledge to successfully carry out the Company's business and operations.

Intangible Properties

The Company's success will be, in part, dependent upon its intangible property and technology. At this time, the Company does not hold any patents or copyrights but will rely on trade secrets, unpatented proprietary know-how and continuing innovation to protect the intangible property, technology and information that are considered important to the development of the business.

Changes to Contracts

No part of the Company's business is reasonably expected to be affected in the current financial year by either the renegotiation or termination of any contract.

The Company is dependent the Diagnomics Service Agreement, pursuant to which Diagnomics is responsible for, among other things, sample collection, testing, data capture, storage and analysis solutions. The Company is also dependent the AccuGene Service Agreement, pursuant to which AccuGene is responsible for, among other things, microbiome sample collection, testing, data capture, storage and analysis solutions.

Lending

The Company does not intend to engage in lending activities.

Bankruptcy and Similar Procedures

There are no bankruptcies, receivership or similar proceedings against the Company, nor is the Company aware of any such pending or threatened proceedings. There has not been any voluntary bankruptcy, receivership or similar proceeding, by the Company during its last three financial years.

Reorganizations

Pursuant to an amalgamation agreement dated September 2, 2021 (the "**Amalgamation Agreement**"), the Company combined its business with that of Standard Acquisition Corp. ("**Standard Acquisition**"), through a "three-cornered" amalgamation under Section 269 of the BCBCA whereby Standard Acquisition amalgamated with a subsidiary of the Company ("**Subco**") to form Moss Genomics Holdings Inc. (the "**Amalgamation**"). Under the Amalgamation, Moss Genomics Inc. issued securities of the Company to the security holders of Standard Acquisition in exchange for the issued and outstanding securities of Standard Acquisition on a one-for-one basis, resulting in Standard Acquisition becoming a wholly-owned subsidiary of the Company. The shares of Standard Acquisition and Subco were then exchanged for one fully paid and non-assessable common share of Moss Genomics Holdings Inc. and thereafter cancelled without any repayment of capital in respect thereof. The Amalgamation was certified as of September 28, 2021.

Cyclicality

The Company's business may be sensitive to economic cycles and downturns as its products and those within the consumer genomics industry are purchased from discretionary income.

Impact of the COVID-19 Pandemic

Impacts resulting from the COVID-19 pandemic have resulted in a widespread health crisis that has already adversely affected the economies and financial markets of many countries around the world. The international response to the spread of COVID-19 has led to restrictions on travel, temporary business closures, quarantines, global stock market and financial market volatility, a general reduction in consumer activity, operating, supply chain and project development delays and disruptions; and declining trade, all of which have and could further affect commodity prices, inflation, interest rates, credit ratings and credit risk.

The Company is subject to the cycles of the financial markets, which are now magnified and volatile due to the effects of COVID-19. Many industries are impacted by these market conditions and the COVID-19 virus, including, with respect to the consumer genomics industry, manufacturing, distribution and sales.

The overall severity and duration of COVID-19-related adverse impacts on the Company will depend on future developments, which the Company cannot currently predict, including directives of federal, state and provincial governments and health authorities. For additional information, see "*Risk Factors – COVID-19*".

History

For the financial year ended June 30, 2020

- On December 30, 2019, Liam Firus was appointed CEO of the Company.
- On December 30, 2019, Kyle Stevenson was appointed CFO of the Company.

For the financial year ended June 30, 2021

- On September 28, 2020, Kyle Stevenson ceased to be a director and CFO of the Company.
- On September 28, 2020, the Company appointed Marlis Yassin as CFO of the Company

- On January 11, 2021, Liam Firus ceased to be a director and CEO of the Company.
- On January 11, 2021, the Company appointed Karl Cahill as CEO of the Company.
- On January 11, 2021, the Company appointed Michelle Lee as President of the Company.
- On May 19, 2021, the Company entered into the Diagnomics Service Agreement. For more information on the Diagnomics Service Agreement, see "*Description of the Business – Consumer Genetic Testing".*
- On May 19, 2021, the Company entered into the AccuGene Service Agreement. For more information on the AccuGene Service Agreement, see "*Description of the Business – Consumer Genetic Testing".*

Subsequent Developments

- On July 8, 2021, the Company entered into the AccuGene MOU. For more information on the AccuGene MOU, see "*Description of the Business – Personalized Health, Anti-Aging and Wellness Offerings".*
- On July 9, 2021, pursuant to an asset purchase agreement between the Company, as purchaser and Solidaire Investments Inc., Sabrina Sim and Vince Sorace, as vendor, the Company purchased the Roseto Web Application and blood analyzer machine, which has been designed as a patient-centric software that tracks user metabolite and lipid levels via communication with an on-site (point-of-care) medical diagnostic instrument (the "**Roseto Web Application Acquisition**").
- On September 27, 2021, the Company entered into the Software Agreement**.** For more information on the Software Agreement, see "*Description of the Business – Stage of Development".*
- On September 28, 2021, the Company acquired Standard Acquisition Corp. pursuant to the Amalgamation. For more information on the Amalgamation, see "*Description of the Business – Reorganizations*".
- On March 16, 2022, Marlis Yassin ceased to be CFO of the Company and Michelle Lee was appointed as Interim CFO of the Company.
- On April 14, 2022, the Company launched a beta version of its website and ordering platform.
- On September 12, 2022, Michelle Lee was appointed Corporate Secretary of the Company.

Significant Acquisitions

Pursuant the Amalgamation Agreement, the Company combined its business with that of Standard Acquisition through a "three-cornered" amalgamation under Section 269 of the BCBCA whereby Standard Acquisition amalgamated with Subco to form Moss Genomics Holdings Inc., i.e., the Amalgamation. Under the Amalgamation, Moss Genomics Inc. issued securities of the Company to the security holders of Standard Acquisition in exchange for the issued and outstanding securities of Standard Acquisition on a one-for-one basis, resulting in Standard Acquisition becoming a wholly-owned subsidiary of the Company. The shares of Standard Acquisition and Subco were then exchanged for one fully paid and non-assessable common share of Moss Genomics Holdings Inc. and thereafter cancelled without any repayment of capital in respect thereof. The Amalgamation was certified as of September 28, 2021.

MARKET AND REGULATORY OVERVIEW

The Future of Health

The Company believes it has an opportunity to advance its business with a thoughtful growth strategy focused on product innovation through research and development and sales expansion across distribution networks. The Company may also undertake accretive acquisitions to supplement our wellness approach.

In 2020, the consumer genomics industry was valued at US$1.9 billion and is expected to grow at a compound annual growth rate ("**CAGR**") of 19.4% from 2021 to 2028.[17] The global consumer DNA testing market is also growing, fueled by a rise in awareness, an emerging culture of consumer empowerment and the demand for increasingly personalized services. Consumer DNA testing is a fast-growing market, driven by technological advances and lower costs. Public awareness and acceptance of genetic testing is steadily growing; supported by a national survey revealing that awareness in the United States grew from 31% to 38% between 2007 to 2014.[18] In a recent survey, 76% of participants reported taking a positive health action based on genetic data.[19] Microbiome testing is an emerging, high potential space with healthy venture capital investment and investor commitment. Companies in this space raised $100 million in the 2019-2020 timeframe.[20] The Company believes it is well-positioned to take advantage of this growth with its unique approach and holistic view.

Product Innovation Through Research & Development

In addition to continuous improvement to optimize our existing product offering, the Company is actively developing new products through strategic relationships, including launching and expanding our nutritional supplement offering and introducing anti-aging products. In 2020, the nutritional supplements market in the United States was valued at US$18 billion, including probiotics at ~6%, or ~US$1 billion.[21] Additionally, the global anti-aging market is valued at US$194.4 billion in 2020 and it is expected to grow at a CAGR of 8.6%.[22] The Company is in discussion with multiple companies to expand its nutraceutical product offering and to offer a line of anti-aging consumer products.

Sales Expansion

The Company's initial distribution channel is focused on our eCommerce platform; however, the Company sees an opportunity to expand our customer base through clinic and hospital networks where our health and gut microbiome test is recommended to patients by the physician/dietician for further diagnosis. Global chronic disease management is US$346 billion and expected to grow to US$490 billion by 2024 at a CAGR of 7.2%.[23] Chronic diseases are complex in nature and need long-term treatment and care in hospitals. We believe that customers/patients will be able to take a more individual approach from the health insights obtained through our testing, empowering them to take a more active role in their health.

As the Company builds its brand, it anticipates engaging with retail pharmacies and other retailers to sell our microbiome testing kits to consumers. This is similar to kits sold by the Company 23andMe, which are sold over the counter at retail outlet, Target, in the United States.

At the same time, the Company's social media marketing campaign is focused on raising awareness of and interest in our brand and directing traffic to our eCommerce store at www.mossgenomics.com.

[17] Grand View Research, "Consumer Genomics Market Size, Share & Trends Analysis Report By Application (Genetic Relatedness, Ancestry, Reproductive Health, Diagnostics), By Region (North America, Europe, APAC, Latin America, MEA), And Segment Forecasts, 2021 – 2028" (April 2021), online: <grandviewresearch.com/industry-analysis/consumer-genomics-market>.
[18] Dr. Lauren Friend *et al,* "Direct-to consumer genetic testing: Opportunities and risks in a rapidly evolving market" (August 2018), online (PDF): <assets.kpmg/content/dam/kpmg/xx/pdf/2018/08/direct-to-consumer-genetic-testing.pdf>.
[19] 23&Me, *Investor Presentation* (presentation at the AGM, April 2021), online (PDF): <vgacquisition.com/wp-content/uploads/2021/02/23andMe-Investor-Presentation.pdf>.
[20] Arogyam, "2021 Startup Funding Analytics of the Microbiome Landscape" (Virtual Course, published December 2021), online: <arogyam.biz/product-page/2020-startup-funding-analytics-of-the-microbiome-landscape>.
[21] Packaged Facts, "Nutritional Supplements in the U.S., 7th Edition" (last visited 12 May 2022), online: <packagedfacts.com/Nutritional-Supplements-Edition-10349711>.
[22] Prescient & Strategic Intelligence, "Anti-Aging Market Research Report" (June 2021), online: <psmarketresearch.com/market-analysis/anti-aging-market>.
[23] BCC Research, "Chronic Disease Management: Therapeutics, Device Technologies and Global Markets" (December 2019), online: <bccresearch.com/market-research/healthcare/chronic-disease-management-market-report.html?utm_source=newswire&utm_medium=HLC239AL&utm_campaign=NWD2019>.

Accretive Acquisitions

While at any given time, the Company may be considering potential acquisitions, it currently does not have any binding agreements to enter into any such transactions and there is no assurance that any potential transaction would be successful.

Competitive Conditions

The Company operates within the larger molecular diagnostic, genomics and nutritional supplements industry. Within the larger diagnostics industry, the Company operates in the consumer genomics space. The Company operates in a competitive industry, with emerging companies, such as Viome Life Sciences, Inc., 2022 Quantbiome, Inc. (dba Ombre), Sun Genomics, Day Two Inc. and Atlas Genomics.

The Company believes the principal competitive factors in its industry include:

- brand awareness and loyalty among consumers;
- product variety and packaging;
- actionable insights and recommendations; and
- data supported by science.

The Company believes it operates effectively on all of these competitive factors and has a meaningful advantage as one of the only companies that tests for the genome and microbiome, with plans to add epigenome, providing the only comprehensive product.

Some of the companies within the industry have substantially greater financial resources, broader market presence, longer standing relationships with distributors, longer operating histories, stronger brand recognition and greater marketing resources than the Company.

Government Regulation

Canadian Regulations

The Company's prebiotic and probiotic products are intended to be considered "Natural Health Products" ("**Canadian Natural Health Products**") in Canada to be regulated by Health Canada under the Natural and Non-Prescription Health Products Directorate issued pursuant to the *Natural Health Product Regulations* of the *Foods and Drugs Act* (Canada). Canadian Natural Health Products are defined under the Natural Health Product Regulations as a substance set out in the schedule to the Natural Health Product Regulations or combination of substances that are manufactured, sold or represented for use in: (a) the diagnosis, treatment, mitigation or prevention of a disease, disorder or abnormal physical state or its symptoms in humans; (b) restoring or correcting organic functions in humans; or (c) modifying organic functions in humans, such as modifying those functions in a manner that maintains or promotes health. The Natural Health Product Regulations regulate the manufacture, packaging, labelling, storage, importation, distribution and sale of Canadian Natural Health Products.

All Canadian Natural Health Products are required to have a product license before they are sold in Canada, indicated by Health Canada issuing an eight-digit Natural Product Number ("**Canadian Product Number**") that must appear on each product's label. To apply for that license, the Company must submit detailed information about each product to Health Canada, including information regarding medicinal ingredients, source, dose, potency, non-medicinal ingredients and recommended use(s). This is critical to ensure that the Canadian Natural Health Products are not determined to be drugs regulated under *the Food and Drug Regulations* and the appearance of a Canadian Product Number on a package lets Canadian consumers know the product has been reviewed and approved by Health Canada. The Company intends to apply for Canadian Product Numbers (the "**Canadian Health Product Authorizations**") for each of its initial products in the first half of 2023. Each of the Canadian Health Product Authorizations are to permit the Company to make health claims that Health Canada has already approved for use on other products that contain identical ingredients that are contained within the Company's products. The Company's products

differentiate in the combination and quantity of each ingredient as per the Company's proprietary formulations.

Canadian manufacturers, packagers, labelers and importers of natural health products must have site licenses issued by Health Canada. To obtain a site license, an applicant must maintain proper distribution records, establish proper procedures for product recalls and for the handling, storage and delivery of their products and must be able to demonstrate that they meet Health Canada's Good Manufacturing Practice requirements, which cover product specifications, premises, equipment, personnel, sanitation programs, operations, quality assurance, stability, records, sterile products, lot or batch samples and recall reporting.

The Natural Health Products Regulations further require product license holders to: (a) monitor all adverse reactions to their Canadian Natural Health Products, (b) report serious adverse reactions to Health Canada; (c) conduct clinical trials in accordance with Health Canada requirements (including the range of evidence that can be submitted in support of the safety and efficacy of a Canadian Natural Health Product and the quality of a natural health product) and (d) only make health claims that are supported by proper evidence including clinical trial data, references to published studies, journals, pharmacopoeias and traditional resources.

Under Part 5 of the Natural Health Product Regulations, certain labelling requirements apply to the products that the Company plans to sell (other than to manufacturers or distributors) and the Company's product labels must clearly and prominently include, in both English and French: (a) the product's recommended use or purpose, including; (b) dosage form; (c) recommended route of administration; (d) recommended dose; (e) recommended duration of use, if any; and (f) risk information, including any cautions, warnings, contra-indications or known adverse reactions associated with product; (g) the common and proper name of each medicinal and non-medicinal ingredient; (h) a description of the source material of every medicinal ingredient, (i) its storage conditions and expiry dates; (j) lot number; (k) product number (preceded by a designation); (l) weights and measures; (m) name and address of license holder and/or importer. The Natural Health Product Regulations strictly require certain panels of the display and inner and outer packaging to require various of those elements in certain configurations, based on the size of the product. In 2018, Health Canada released Good Label and Package Practices Guide for Non-Prescription Drugs and Natural Health Products, describing what Health Canada considers good practices for the design and layout of health product labels, which Canadian sponsors, manufacturers and license holders are encouraged to follow. This guide provides additional details that can be applied on a product-by-product basis to reduce the risk of regulatory non-compliance.

Under general principles for labelling and advertising under the Food and Drugs Act, information on labels must be accurate, truthful and not misleading or deceptive and qualifying statements cannot be used to correct false or misleading images. It is prohibited to make direct or indirect references to the Food and Drugs Act or its regulations unless required by law. Any promotional materials, including those made over the internet, must be consistent with the product label, the product monograph and the scope of the product license. If the Company were to be non-compliant in its promotional claims, Health Canada's typical approach is cooperative, which would involve informing the Company of its non-compliance via letter and requesting corrective action, to achieve compliance. If Health Canada still considered the Company to be non-compliant, or if the non-compliance were egregious, Health Canada could take successive levels of enforcement, including: publishing warnings; initiating regulatory stop-sale, suspension or seizures against the Company or its products; issuing injunctions; or using powers under the *Protecting Canadians from Unsafe Drugs Act* (Vanessa's Law) (Canada) to impose tougher sanctions including jail time and fines.

The products of the Company do not contain any controlled substances (as described in the *Controlled Drugs and Substances Act* (Canada)) in either the ingredients or the formulations of any of the nutraceutical products described or contemplated in this Prospectus.

United States Regulations

General

The Company's prebiotics and probiotics products are intended to be sold as a dietary supplement product in the United States. The formulation, manufacturing, packaging, holding, labeling, promotion, advertising, importation, distribution and sale of the Company's prebiotics and probiotics products will be subject to regulation by various governmental authorities, including the FDA, the FTC and other federal governmental agencies. Our products are also likely to be regulated by state and local governments in which our products are marketed, distributed and sold.

FDA

The FDA regulates the formulation, manufacturing, preparation, packaging, labeling, holding and distribution of foods, drugs and dietary supplements under the FFDCA and the DSHEA. "Dietary supplements" are defined as vitamins, minerals, herbs, other botanicals, amino acids and other dietary substances for human use to supplement the diet, as well as concentrates, metabolites, constituents, extracts or combinations of such dietary ingredients. Generally, under DSHEA, dietary ingredients that were on the market prior to October 15, 1994 may be used in dietary supplements without notifying the FDA. New dietary ingredients (i.e., not marketed in the U.S. prior to October 15, 1994) must be the subject of a new dietary ingredient notification submitted to the FDA unless the ingredient has been "present in the food supply as an article used for food" without being "chemically altered." A new dietary ingredient notification must provide the FDA with evidence of a "history of use or other evidence of safety" establishing that use of the dietary ingredient, when used under the conditions recommended or suggested in the labeling of the dietary supplement, "will reasonably be expected to be safe." A new dietary ingredient notification must be submitted to the FDA at least 75 days before the initial marketing of the new dietary ingredient. There can be no assurance that the FDA will accept the evidence of safety for any new dietary ingredients that we may want to market and the FDA's refusal to accept such evidence could prevent the marketing of such dietary ingredients and/or could lead to potential litigation or penalties.

The DSHEA revised the provisions of the FFDCA concerning the composition and labeling of dietary supplement ingredients and products. Under the DSHEA, dietary supplement labeling must include the statement of identity (name of the dietary supplement), the net quantity of contents statement (amount of the dietary supplement), the nutrition labeling, the ingredient list and the name and place of business of the manufacturer, packer or distributor. The DSHEA also states that dietary supplements may display "statements of nutritional support" provided certain requirements are met. Such statements must be submitted to the FDA within 30 days of first use in marketing and must be accompanied by a label disclosure that, "This statement has not been evaluated by the Food and Drug Administration. This product is not intended to diagnose, treat, cure, or prevent any disease." Such statements may describe how a particular dietary ingredient affects the structure, function or general well-being of the body, or the mechanism of action by which a dietary ingredient may affect body structure, function or well-being, but may not expressly or implicitly represent that a dietary supplement will diagnose, cure, mitigate, treat or prevent a disease. Any statement of nutritional support we make in labeling must possess scientific evidence substantiating that the statement is truthful and not misleading.

The FDA has broad authority to enforce noncompliance with labeling requirements. If the FDA were to determine that a particular statement of nutritional support was an unacceptable drug claim or an unauthorized version of a health claim about disease risk reduction for a food product, or if the FDA were to determine that a particular claim was not adequately supported by existing scientific data or was false or misleading, we would be prevented from using that claim and may face the risk of litigation and/or penalties. In addition, note that the FDA deems promotional and internet materials as labeling; therefore, our promotional and internet materials must also comply with FDA requirements and could be the subject of regulatory action by the FDA, or by the FTC if that agency or other governmental authorities reviewing the materials as advertising, considers the materials false and misleading.

Among other obligations, the FDA also requires the Company and its contract manufacturers to meet relevant current good manufacturing practice regulations ("**cGMP**") that govern the manufacturing, packing

and holding of dietary ingredients and dietary supplements. cGMP regulations require dietary supplements to be prepared, packaged and held in compliance with strict rules and require quality control provisions similar to those in the cGMP regulations for drugs. Failure to comply with statutory and regulatory requirements may subject a manufacturer to legal or regulatory action, such as warning letters, suspension of manufacturing, product seizures, injunctions, civil penalties or criminal prosecution. As is common practice in the industry, we rely on our third-party contract manufacturers to ensure that the products they manufacture and sell to us comply with all applicable regulatory requirements.

United States laws also require recordkeeping and reporting to the FDA of all serious adverse events involving dietary supplements products. The Company will need to comply with such recordkeeping and reporting requirements and implement procedures governing adverse event identification, investigation and reporting. As a result of reported adverse events, health and safety risks or violations of applicable laws and regulations, we may from time to time elect, or be required, to recall, withdraw or remove a product from a market, either temporarily or permanently.

The FDA has broad authority to enforce the provisions of the FFDCA applicable to foods, drugs, dietary supplements and cosmetics, including powers to issue a public warning letter to a company, to publicize information about illegal or harmful products, to request a recall of products from the market and to request the United States Department of Justice to initiate a seizure action, an injunction action or a criminal prosecution in the United States courts. We could be subject to fines and penalties, including under administrative, civil and criminal laws for violating U.S. laws and regulations and our products could be banned or subject to recall from the marketplace. We could also be subject to possible business and consumer claims under applicable statutory, product liability and common laws.

FTC

The FTC exercises jurisdiction over the advertising of our products in the United States, as well as some authority over country of origin labelling statements under the *Tariff Act***.** The FTC has in the past instituted enforcement actions against several dietary supplement and food companies and against manufacturers of dietary supplement products, including for false and misleading advertising, label claims or product promotional claims. In addition, the FTC has increased its scrutiny of the use of testimonials, which we may utilize, as well as the role of endorsements and product clinical studies. We cannot be sure that the FTC, or comparable foreign agencies, will not question our advertising, product claims, promotional materials or other operations in the future. We must also comply with country of origin labeling requirements (which are regulated by the both the FTC and the U.S. Customs Service).

The FTC has broad authority to enforce its laws and regulations, including the ability to institute enforcement actions that could result in recall actions, consent decrees, injunctions and civil and criminal penalties by the companies involved. Failure to comply with the FTC's laws and regulations could impair our ability to market our products.

Additional Regulations

In addition, in the future, we may become subject to additional laws or regulations administered by the FDA or by other federal, state, local or foreign governmental authorities, to the repeal of laws or regulations that we consider favorable, or to more stringent interpretations of current laws or regulations. In the future, we believe the dietary supplement industry will likely face increased scrutiny from federal, state and local governmental authorities. It is difficult to predict the effect future laws, regulations, repeals or interpretations will have on our business. However, such changes could require the reformulation of products, recalls or discontinuance of products, additional administrative requirements, revised or additional labeling, increased scientific substantiation or other requirements. Any such changes could have a material adverse effect on our business or financial performance.

USE OF PROCEEDS

Use of Proceeds

This Prospectus does not relate to an offering by the Company and therefore no proceeds will be realized in connection with this Prospectus.

Funds Available and Use of Available Funds

As at August 31, 2022, the Company had available working capital of $509,598. As at the date of this Prospectus, the Company has received an additional $45,000 in proceeds from a Warrant exercise in September 2022, and has aggregate working capital of $554,598. The Company's estimated use of its available working capital for the next twelve months is as follows:

Use of Available Funds	Amount ($)
Estimated remaining cost of Prospectus and Listing[(1)]	53,500
Achievement of milestones[(2)]	43,333
Operating expenses for next 12 months[(3)]	444,454
Unallocated Working Capital	13,311

Notes:

(1) Professional fees, including legal and audit ($38,500) and Exchange fees ($15,000).
(2) See "*Use of Proceeds – Business Objectives and Milestones*".
(3) Estimated operating expenses for the next 12 months include:

Operating Expenses ($)	
Wages and salaries[(a)]	235,998
Management Services Agreement[(b)]	36,000
Transfer Agent and Filing Fees	13,900
Insurance	80,000
Legal fees (not including Listing)	36,556
Audit fees	30,000
Other miscellaneous	12,000
Total	**444,454**

Notes:

(a) Wages and salaries are expected to be comprised of the following positions and annual salaries: CEO: US$90,000 (approximately $117,999) and CFO: US$90,000 (approximately $117,999).
(b) Includes administrative services, accounting services and office rent.

The Company had a negative operating cash flow for the financial year ended June 30, 2021. To the extent that the Company has negative operating cash flow in future periods, it may need to allocate a portion of its cash reserves to fund such negative cash flow. The Company may also be required to raise additional funds through the issuance of equity or debt securities. There can be no assurance that the Company will be able to generate a positive cash flow from its operations, that additional capital or other types of financing will be available when needed or that these financings will be on terms favourable to the Company.

The Company's working capital available to fund ongoing operations will be sufficient to meet its administrative costs for twelve months. The Company intends to spend the funds available to it as stated in this Prospectus. However, there may be circumstances where, for sound business reasons, a reallocation of the funds may be necessary.

Business Objectives and Milestones

Over the next 12-month period, the Company will look to complete the development of its eCommerce platform, develop additional products for offering and expand its distribution network. To achieve these business objectives, the following milestones must be met by the Company:

Milestone Description	Estimated Remaining Cost ($)	Timeframe
Complete and launch eCommerce platform/App development	39,333[(1)]	Q3/Q4, 2022
Develop new products	4,000[(2)]	Q3/Q4, 2022
Expand distribution channels	n/a[(3)]	Q4, 2022

Notes:

(1) This figure includes the final payment due upon completion of the Company's eCommerce platform. All payments for app development have been made with final API being completed.

(2) New products will be co-developed using existing relationships, the related cost will be the time of our CEO, Karl Cahill, and our President and Interim CFO, Michelle Lee, along with marketing costs related to branding.

(3) Expansion of distribution channels will be driven by existing relationships and networks – the related cost will be the time of our CEO, Karl Cahill, and our President and Interim CFO, Michelle Lee.

The actual amount that the Company spends from its working capital may vary significantly from the amounts specified above and will depend on a number of factors, including those listed under the heading "*Risk Factors*".

While the Company intends to pursue these objectives and milestones, there may be circumstances where, for valid business reasons or due to factors beyond the control of the Company (e.g., the COVID-19 pandemic), a re-allocation of efforts may be necessary or advisable. Although the Company does not currently anticipate that the COVID-19 pandemic will cause material delays in the timelines or estimates set out above, due to the evolving nature of the COVID-19 pandemic and its impacts, these timelines and estimates may require adjustment in the future.

DIVIDENDS OR DISTRIBUTIONS

The payment of dividends, if any, in the future, rests within the sole discretion of the Board. The payment of dividends will depend upon the Company's earnings, its capital requirements and its financial condition, as well as other relevant factors. The Company has not declared any cash dividends since its inception and the Company intends to retain its earnings to finance growth and expand its operations and does not anticipate paying any dividends on its Common Shares and other classes of shares in the foreseeable future.

There are no restrictions in the Company's constating documents that prevent the Company from declaring dividends. The BCBCA, however, does prohibit the Company from declaring dividends where, after giving effect to the distribution of the dividend, the Company would not be able to pay its debts as they become due in the usual course of business; or the Company's total assets would be less than the sum of its total liabilities plus the amount that would be needed to satisfy the rights of shareholders who have preferential rights superior to those receiving the distribution.

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Company

The Company's MD&A provides an analysis of the Company's financial results for the year ended June 30, 2021 and should be read in conjunction with the Financial Statements and the notes thereto, respectively. The Company's MD&A is attached to this Prospectus as Appendix B.

Certain information included in the Company's MD&A is forward-looking and based upon assumptions and anticipated results that are subject to uncertainties. Should one or more of these uncertainties materialize or should the underlying assumptions prove incorrect, actual results may vary significantly from those expected. See "*Cautionary Note Regarding Forward-Looking Information*" for further detail.

DESCRIPTION OF SECURITIES

Non-Offering

This Prospectus does not relate to an offering by the Company and therefore no proceeds will be realized in connection with this Prospectus.

Authorized Capital

The authorized share capital of the Company consists of an unlimited number of Common Shares without par value. As of the date of this Prospectus, there were 44,077,000 Common Shares issued and outstanding, 5,000,000 Warrants outstanding and no Stock Options outstanding.

Common Shares

Holders of the Common Shares are entitled to receive notice of and to attend and vote at, all meetings of the shareholders of the Company and each Common Share confers the right to one vote, provided that the shareholder is a holder on the applicable record date declared by the Board. The holders of the Common Shares, subject to the prior rights, if any, of any other class of shares of the Company, are entitled to receive such dividends in any financial year as the Board may by resolution determine. In the event of the liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, or other distribution of the Company's assets among its shareholders by way of repayment of capital, the net equity of the Company shall be distributed among the holders of the Common Shares, without priority and on a share for share basis. There are no redemption or retraction rights associated with the Common Shares.

CONSOLIDATED CAPITALIZATION

The following table sets forth the capitalization of the Company as of the date of the Company's financial statements for the year ended June 30, 2021 and as at the date of this Prospectus. The table should be read in conjunction with the Financial Statements appearing elsewhere in this Prospectus:

Securities	Authorized Amount	Amount Outstanding as at June 30, 2021	Amount Outstanding as of the Date of this Prospectus
Common Shares	Unlimited	13,250,000	44,527,000
Stock Options	10% of issued and outstanding	Nil	Nil
Warrants	Unlimited	10,000,000	5,000,000

OPTIONS TO PURCHASE SECURITIES

Stock Options

As at the date hereof, no stock options have been granted and none are outstanding under the Stock Option Plan. The maximum number of Common Shares which may be issued pursuant to options granted under the Stock Option Plan at any point in time is 10% of the issued and outstanding Common Shares.

Stock Option Plan and Other Incentive Plans

On April 14, 2022, the Company approved a 10% rolling stock option plan (the "**Stock Option Plan**") to which options may be granted to employees, officers, directors, management company employees and consultants of the Company or its subsidiaries, subject to the rules and regulations of applicable regulatory authorities and the Exchange. As at the date of this Prospectus, the Company has not issued any Stock Options. A summary of the Stock Option Plan is set out below and has been appended in its entirely to this Prospectus as Appendix D.

Purpose

The purpose of the Stock Option Plan is to is to attract and retain employees, consultants or directors to the Company and to motivate them to advance the interests of the Company by affording them with the opportunity to acquire an equity interest in the Company through Stock Options granted under the Stock Option Plan. The Stock Option Plan is administered by the Board. All Stock Options granted pursuant to the Stock Option Plan will be subject to the rules and policies of the Exchange after the Listing.

Availability

The Stock Option Plan provides that the aggregate number of Common Shares that may be issued upon the exercise of options cannot exceed 10% of the number of Common Shares issued and outstanding from time to time. As a result, any increase in the issued and outstanding Common Shares will result in an increase in the number of Common Shares available for issuance under the Stock Option Plan.

The number of Common Shares reserved for issue pursuant to the Stock Option Plan and all of the Company's other previously established or proposed compensation arrangements within in a one-year period:

(a) to any one person may not exceed 5% of the issued and outstanding Common Shares on a non-diluted basis at the date of such grant, unless the Company has obtained Disinterested Shareholder Approval (as such term may be defined by the Exchange);

(b) to insiders as a group cannot exceed 10% of the issued and outstanding Common Shares on a non-diluted basis at the date of such grant;

(c) to any one consultant cannot exceed 2% of the of the issued and outstanding Common Shares on a non-diluted basis at the date of such grant; and

(d) to all eligible persons who undertake investor relations activities cannot exceed 2% in the aggregate of the total issued and outstanding Common Shares on a non-diluted basis at the date of such grant.

The number of Common Shares subject to a Stock Option granted to any one participant shall be determined by the Board, but no one participant shall be granted a Stock Option which exceeds the maximum number permitted by the Exchange. In no circumstances shall the maximum term of any Stock Options granted under the Stock Option Plan exceed five (5) years.

Exercise Pricing

The exercise price of the Common Shares subject to each Stock Option shall be determined by the Board, subject to applicable Exchange approval, at the time any Stock Option is granted. In no event shall such exercise price be less than the market price prevailing on the date the option is granted or be lower than the exercise price permitted by the Exchange.

Vesting

Subject to the requirements of the Exchange, the vesting provisions, the terms and conditions of exercise and forfeiture of the Stock Options and the applicable option exercise expiry date for Options granted under the Stock Option Plan will be determined by the Board at the time of issuance.

Warrants

As of the date of this Prospectus, the Company has 5,000,000 Warrants outstanding. See *"Prior Sales"* for further detail.

PRIOR SALES

The following table summarizes all sales/issuances of securities of the Company for the 12-month period before the date of the Prospectus:

Securities Issued	Price at which Securities were Issued	Number of Securities	Date Securities were Sold/Issued
Common Shares[(1)]	$0.02	5,000,000	June 16, 2021
Common Shares[(2)]	$0.02	5,000,000	July 19, 2021
Common Shares[(3)]	$0.05	11,277,000	September 21, 2021
Units[(4)]	$0.05	10,000,000	December 7, 2021
Common Shares[(5)]	$0.10	4,550,000	April 28 & April 29, 2022
Common Shares[(5)]	$0.10	450,000	September 7, 2022

Notes:

(1) Issued pursuant to a non-brokered private placement.
(2) Issued in connection with the Roseto Web Application Acquisition.
(3) Issued pursuant to the Amalgamation Agreement.
(4) Issued pursuant to a non-brokered private placement. Each Unit consists of one Common Share of the Company and one Warrant, with each Warrant entitling the holder thereof to purchase one additional Common Share (each, a "**Warrant Share**") of the Company at a price of $0.10 per Warrant Share for a period of twenty-four months from their date of issue.
(5) Issued pursuant to the exercise of Warrants of the Company at a price of $0.10 per Warrant.

No other securities of the Company have been issued during the twelve-month period before the date of the Prospectus.

Trading Price and Volume

The Common Shares do not trade on any stock exchange.

ESCROWED SECURITIES

At the time of Listing, an aggregate of 12,650,000 Common Shares held by Related Persons of the Company will be held in escrow pursuant to NP 46-201 and the policies of the Exchange (the "**Escrow Securities**").

The Escrow Securities will be held in escrow pursuant to an escrow agreement (the "**Escrow Agreement**") to be entered into prior to Listing among the Company, the Transfer Agent and certain shareholders of the Company.

The following table sets out the securities of the Company as of the date of this Prospectus that are subject to escrow.

Name of Securityholder	Designation of Class	Number of Securities Held in Escrow or that are Subject to a Contractual Restriction on Transfer	Percentage of Class [(1)]
Karl Cahill	Common Shares	2,550,000	5.73%
Michelle Lee	Common Shares	2,550,000	5.73%
Dr. Min Seob Lee	Common Shares	2,550,000	5.73%
Lucas Cahill	Common Shares	5,000,000	11.23%
	Total	**12,650,000**	**28.42%**

Note:

(1) Based on 44,527,000 Common Shares issued and outstanding.

PRINCIPAL SECURITYHOLDERS

To the knowledge of the directors and officers of the Company, as of the date of this Prospectus and as at Listing, the following persons beneficially own or exercise control or direction over Common Shares carrying more than 10% of the votes attached to Common Shares:

Name of Securityholder	Number of Common Shares Beneficially Owned Directly or Indirectly	Percentage of Common Shares Held [(1)]
Lucas Cahill	5,000,000	11.23%

Note:

(1) Based on 44,527,000 Common Shares issued and outstanding.

DIRECTORS AND EXECUTIVE OFFICERS

The following table provides the names, municipalities of residence, position, principal occupations and the number of voting securities of the Company that each of the directors and executive officers beneficially owns, directly or indirectly or exercises control over, as of the date hereof:

Name and Municipality of Residence and Position with the Company	Director / Officer Since	Principal Occupation During Past 5 Years	Number and Percentage of Common Shares Beneficially Owned, or Controlled or Directed, Directly or Indirectly
Karl Cahill [(1)] CEO and Director	January 11, 2021	Founder, CEO and Director, Moss Genomics Inc. (January 2021 to present) CEO, The Modern Plant Inc. (January 2018 to December 2020)	2,550,000 5.73%

Name and Municipality of Residence and Position with the Company	Director / Officer Since	Principal Occupation During Past 5 Years	Number and Percentage of Common Shares Beneficially Owned, or Controlled or Directed, Directly or Indirectly
San Diego, California, USA		Consultant, Diagnomics, Inc. (May 2014 to December 2020)	
Michelle Lee President, Corporate Secretary and Interim CFO San Diego, California, USA	January 11, 2021	President of Moss Genomics Inc. (January 2021 to present), Interim CFO (March 2022 to present) President, The Modern Plant Inc. (January 2018 to December 2020) Project Administrator, Diagnomics, Inc. (August 2020 to January 2022) Laboratory Manager, Biological Sciences at the University of California, Irvine (May 2018 to January 2020)	2,550,000 5.73%
Dr. Min Seob Lee Director San Diego, California, USA	April 29, 2022	CEO, Eone Diagnomics Genome Center (February 2013 to present) CEO, Diagnomics Inc. (December 2010 to present) Founder, MyGenomeBox (November 2015 to present) Managing Director, ShareGenome (April 2017 to present) Visiting Professor, Incheon National University (March 2017 to present)	2,550,000 5.73%
Nitin Kaushal (1) Director Richmond Hill, Ontario Canada	April 29, 2022	President of Anik Capital Corp. (March 2020 to present) Managing Director, PricewaterhouseCoopers (April 2012 to February 2020)	Nil
Mark Tommasi (1) Director North Vancouver, British Columbia, Canada	April 29, 2022	President, 622738 B.C. Ltd. (June 2001 to present) Director, Corporate Communications, Clean Seed Capital Group (February 2010 to present) Strategic Advisor to Rockridge Resources Ltd. (October 2019 to present)	Nil

Note:

(1) Member of the Audit Committee.

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

As at the date of this Prospectus, the directors and officers of the Company as a group own beneficially, directly or indirectly, or exercise control or discretion over an aggregate of 7,650,000 Common Shares or approximately 17.18% of the issued and outstanding Common Shares.

Corporate Cease Trade Orders or Bankruptcies

To the Company's knowledge and other than as disclosed herein, no director or executive officer or promoter of the Company is, as at the date of this Prospectus, or was within 10 years before the date hereof, a director, Chief Executive Officer or Chief Financial Officer of any person or corporation, including the Company, that:

(a) was subject to (i) a cease trade order; (ii) an order similar to a cease trade order; or (iii) an order that denied the relevant company access to any exemption under securities legislation, that was in effect for a period of more than 30 consecutive days (an "**Order**") that was issued while the director or executive officer or promoter was acting in the capacity of a director, the chief executive officer, or the chief financial officer thereof; or

(b) was subject to an Order that was issued after the director or executive officer or promoter ceased to be a director, the chief executive officer or the chief financial officer thereof and which resulted from an event that occurred while that person was acting in such capacity.

Mark Tommasi is a director of XR Applied Technologies Inc. ("**XR**"). On December 3, 2021, a Cease Trade Order was issued by securities regulatory authorities in British Columbia, Alberta and Ontario with respect to XR, for failure to file its annual financial statements and corresponding management's discussion and analysis for the year ended July 31, 2021. XR filed the aforementioned financial statements and corresponding management's discussion and analysis on January 10, 2022 and the Cease Trade Order was revoked on February 1, 2022.

Nitin Kausal was a board member of 3 Sixty Risk Solutions Ltd. (CSE: SAFE, "**3 Sixty**") on July 15, 2020 the Ontario Securities Commission issued a Cease Trade Order to 3 Sixty for not filing its annual financial statements. At the Annual General Meeting of September 21, 2020, Mr. Kaushal did not stand for re-election and 3 Sixty was subsequently de-listed on July 14, 2021.

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

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

(b) has, within the 10 years before the date of this Prospectus, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold the assets of the director, executive officer or shareholder.

Penalties or Sanctions

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

(a) any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or

(b) any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable investor in making an investment decision.

Personal Bankruptcies

No director or officer of the Company, nor any shareholder holding sufficient securities of the Company to affect materially the control of the Company, nor any personal holding company of any such person has, within the 10 years before the date of this Prospectus, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or been subject to or instituted any proceedings, arrangements or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold the assets of that person.

Conflicts of Interest

The directors of the Company are required by law to act honestly and in good faith with a view to the best interests of the Company and to disclose any interests which they may have in any project or opportunity of the Company. If a conflict of interest arises at a meeting of the Board, any director in a conflict will disclose his interest and abstain from voting on such matter. There are no known existing or potential conflicts of interest among the Company, its promoters, directors and officers or other members of management of the Company or of any proposed promoter, director, officer or other member of management as a result of their outside business interests except that certain of the directors and officers serve as directors and officers of other companies and therefore it is possible that a conflict may arise between their duties to the Company and their duties as a director or officer of such other companies.

Management

Below is a brief description of each director and member of management of the Company, including their names, ages, positions and responsibilities with the Company, relevant educational background, principal occupations or employment during the five years preceding the date of this Prospectus and experience in the Company's industry. As of the date of this Prospectus and other than as set out below, the Company has not entered into any other management, consulting or employment agreements with any of its management team. None of the persons on the management team have entered into either a non-competition or non-disclosure agreement with the Company. The Company anticipates entering into agreements with management in line with industry competitive standards in order to retain and attract the best talent.

Karl Cahill, Age: 49, CEO and Director

Karl Cahill has more than 20 years experience in both the private equity arena and public markets. His experience has centered around building biotech companies that ultimately resulted in new treatment methods and products being introduced into the healthcare marketplace. His challenging journey provided him a unique insight into the world of entrepreneurship, venture capital, M&A, private equity and start-ups. Mr. Cahill has an intimate understanding of how biotech can create an incredible number of new products and propel biology beyond traditional markets in healthcare. His work experience across North America and Asia has produced relationships with leaders in the fields of biotech and genetics. Mr. Cahill has a Bachelor of Arts degree from the University of Westminster in the United Kingdom.

Mr. Cahill is an independent contractor to the Company. He has not entered into a non-competitive or non-disclosure agreement with the Company. Mr. Cahill anticipates devoting 100% of his time in connection with the management of the Company.

Michelle Lee, Age: 28, President and Interim CFO

Michelle Lee is the President, Interim CFO and Corporate Secretary of the Company. She has scientific, business strategy and management skills with a demonstrated history of working creatively in the biotech industry for over five years. Ms. Lee specializes in social media and entrepreneurship with a proven ability to strategize and manage B2B and B2C biotech and health-based projects and start-ups. She was one of the fastest growing Instagram Health Influencers of 2019 (10,000 to 79,000 followers in less than six months). In addition, she is the inventor and owner of seven issued patents involving systems and methods

applying genetic data in applications in South Korea. Prior to joining the Company, Ms. Lee was a Project Administrator at Diagnomics and business and sales consultant to its subsidiaries.

Ms. Lee graduated from the University of California, Irvine ("**UCI**") with a bachelor's degree in Psychological Sciences and minor in Biological Sciences. During her time at UCI, she was a lab manager and student researcher in Blumberg Lab in the department of Developmental and Cell Biology.

Ms. Lee is an independent contractor to the Company. She has not entered into a non-competitive or non-disclosure agreement with the Company. Ms. Lee anticipates devoting 100% of her time in connection with management of the Company.

Dr. Min Seob Lee, Age: 56, Director

Dr. Min Seob Lee is a Founder and Chairman of Diagnomics in San Diego, California and Founder and Vice Chairman of Eone Diagnomics Genome Center Co. Ltd. ("**EDGC**") in Incheon, South Korea. He is a visiting professor at the Institute of Convergence Science & Technology at Incheon National University and a director of ShareGenome in California, which promotes research in precision medicine and scientific discoveries from genomics and health data. Dr. Lee is the author of the book "Homo Hundred Genome Revolution" and has published numerous scientific articles.

Diagnomics is one of the first whole genome sequencing based genomics and bioinformatics companies with an expertise in personal genome annotation and interpretation for precision medicine. EDGC is a joint venture between Eone Life Science Institute and Diagnomics that focuses on clinical and consumer genomic application development and service offering using NGS and microarray technology. Dr. Lee has established multiple companies and institutes in genomics and personalized medicine industries globally. He is a world-renowned scholar, researcher and entrepreneur in genomics and a leader in precision healthcare and genomics biotech industries and their implementation for personalized medicine and diagnostics development. He has extensive global experience and presence in the life sciences, healthcare and Bio-IT business areas including biotech, pharma and diagnostics companies with expertise in personal genomics, big-data processing, AI, pharmacogenomics, bioinformatics and molecular diagnostics. Prior to his current roles and responsibilities, he held several positions at Sequenom, Inc. in San Diego, California and Genaissance Pharmaceuticals, Inc. in New Haven, Connecticut within the diagnostic development and genomics lab operations.

Dr. Lee has been granted United States, Korean and international patents in the area of personalized medicine, genomics and diagnostic development. He conducted his post-doctoral fellowship at the Genomics and Proteomics Center at Harvard Medical School and Beth Israel Deaconess Medical Center and received a Ph.D. degree in Biological Science from City of Hope National Medical Center of the Beckman Research Institute in Duarte, California. He holds a Master of Biology and certification of Biotechnology from California State University, Los Angeles. He graduated with a Bachelor of Science in Biology from Kyung Hee University in Seoul Korea. Dr. Lee also has an Executive Masters of Business Administration in Biotechnology from Seoul National University.

Dr. Lee is not an independent director to the Company. He has not entered into a non-competitive or non-disclosure agreement with the Company. Dr. Lee anticipates devoting 10% of his time in connection with Board of the Company.

Nitin Kaushal, Age: 56, Director

Mr. Kaushal has extensive experience as a member of various boards of directors and as a Chartered Accountant. He is a retired Managing Director of PWC Corporate Finance Inc., serving from 2012 to 2020 and was the Executive Vice President and Managing Director of Medwell Capital Inc. from May 2010 to March 2012. Mr. Kaushal has worked in senior roles with a number of Canadian investment banks focused on healthcare, including Desjardins Securities Inc., Orion Securities Inc., Vengate Capital, HSBC Securities Inc. and Gordon Capital. He has held roles within the private equity/venture capital industry at MDS Capital Corp. and at PricewaterhouseCoopers in its M&A, valuation and audit groups. In addition, Mr. Kaushal has sat on a number of public and private company boards. He was awarded a Bachelor of Science (Chemistry)

from the University of Toronto and is a Chartered Accountant. Mr. Kaushal also serves as a director for the following Canadian reporting issuers: Viemed Healthcare, Inc., Hide Tide Inc., Delta Cleantech Inc., Delta 9 Cannabis Inc., PsyBio Therapeutics Corp., Flower One Holdings Inc. and FSD Pharma Inc.

Mr. Kaushal is an independent director to the Company. He has not entered into a non-competitive or non-disclosure agreement with the Company. Mr. Kaushal anticipates devoting 10% of his time in connection with Board of the Company.

Mark Tommasi, Age: 49, Director

Mark Tommasi has extensive experience in corporate development, equity, private equity and venture capital financing, initial public offering and private placements, marketing, investor relations and board and committee activities. Mr. Tommasi has served as a senior officer, director, financier or consultant for numerous public and private companies (agriculture, technology, junior exploration and oil and gas) in both the United States and Canada.

Mr. Tommasi is an independent director to the Company. He has not entered into a non-competitive or non-disclosure agreement with the Company. Mr. Tommasi anticipates devoting 10% of his time in connection with Board of the Company.

Executive Compensation

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 each Named Executive Officer ("**NEO**") of the Company, once the Company becomes a reporting issuer, to the extent this compensation has been determined.

In this section, NEO means each individual who acted as CEO of the Company, or acted in a similar capacity, for any part of the most recently completed financial year, each individual who acted as CFO of the Company or acted in a similar capacity, for any part of the most recently completed financial year 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 $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 Company, at the end of the most recently completed financial year.

The Company's NEOs are Karl Cahill as CEO and Michelle Lee as President, Interim CFO and Corporate Secretary.

Director and NEO Compensation, Excluding Compensation Securities

Table of Compensation Excluding Compensation Securities							
Name and Position	**Year**	**Salary, consulting fee, retainer or commission**	**Bonus**	**Committee or meeting fees**	**Value of perquisites**	**Value of all other compensation**	**Total Compensation**
Karl Cahill, CEO	2020-2021	$37,065	$0	$0	$0	$0	$37,065
	2019-2020	$0	$0	$0	$0	$0	$0

Table of Compensation Excluding Compensation Securities							
Name and Position	**Year**	**Salary, consulting fee, retainer or commission**	**Bonus**	**Committee or meeting fees**	**Value of perquisites**	**Value of all other compensation**	**Total Compensation**
Michelle Lee, President, Interim CFO and Corporate Secretary	2020-2021	$38,591	$0	$0	$0	$0	$38,591
	2019-2020	$0	$0	$0	$0	$0	$0
Dr. Min Seob Lee, Director	2020-2021	$6,139	$0	$0	$0	$0	$6,139
	2019-2020	$0	$0	$0	$0	$0	$0
Nitin Kaushal, Director	2020-2021	$0	$0	$0	$0	$0	$0
	2019-2020	$0	$0	$0	$0	$0	$0
Mark Tommasi, Director	2020-2021	$0	$0	$0	$0	$0	$0
	2019-2020	$0	$0	$0	$0	$0	$0
Kyle Stevenson (1)	2020-2021	$0	$0	$0	$0	$0	$0
	2019-2020	$0	$0	$0	$0	$0	$0
Liam Firus (2)	2020-2021	$0	$0	$0	$0	$0	$0
	2019-2020	$0	$0	$0	$0	$0	$0
Marlis Yassin (3)	2020-2021	$0	$0	$0	$0	$0	$0
	2019-2020	$0	$0	$0	$0	$0	$0
Galen McNamara (4)	2020-2021	$0	$0	$0	$0	$0	$0
	2019-2020	$0	$0	$0	$0	$0	$0

Notes:

(1) Kyle Stevenson ceased to be a director and CFO of the Company on September 28, 2020.

(2) Liam Firus ceased to be a director and CEO of the Company on January 11, 2021.

(3) Marlis Yassin ceased to CFO of the Company on March 16, 2022 and ceased to be a director of the Company on April 29, 2022.
(4) Galen McNamara ceased to be a director of the Company on April 29, 2022.

Stock Options and Other Compensation Securities

The Company has not granted any Stock Options to any NEOs or directors of the Company and no Stock Options have been exercised.

Employment, Consulting and Management Agreements

The Corporation has not entered into written employment agreements with the Named Executive Officers.

Currently, the Company has entered into verbal agreements with Karl Cahill and Michelle Lee, whereby they have agreed to act as the Company's Chief Executive Officer and President, Interim CFO and Corporate Secretary, respectively, in consideration of a salary of US$7,500 each per month. The Company intends to enter into written employment agreements with both of Karl Cahill and Michelle Lee.

Oversight and Description of Director and NEO Compensation

The Company, at its present stage, does not have any formal objectives, criteria and analysis for determining the compensation of its NEOs and primarily relies on the discussions and determinations of the Board. When determining individual compensation levels for the Company's NEOs, a variety of factors will be considered including: the overall financial and operating performance of the Company, each executive officer's individual performance and contribution towards meeting corporate objectives, each executive officer's level of responsibility and length of service and industry comparables.

The Company's executive compensation is intended to be consistent with the Company's business plans, strategies and goals, including the preservation of working capital as the Company seeks to complete its listing on the Exchange. The Company's executive compensation program is intended to provide appropriate compensation that permits the Company to attract and retain highly qualified and experienced senior executives and to encourage superior performance by the Company. The Company's compensation structure is intended to motivate individuals to achieve and to award compensation based on corporate and individual results.

The Company does not have any arrangements, standard or otherwise, pursuant to which directors are compensated by the Company for their services in their capacity as directors, or for committee participation, involvement in special assignments or for services as consultants or experts.

Pension Disclosure

No pension, retirement or deferred compensation plans, including defined contribution plans, have been instituted by the Company and none are proposed at this time.

Indebtedness of Directors and Executive Officers

As at the date of this Prospectus, no director, executive officer, or employee of the Company is or has been indebted to the Company at any time.

Audit Committee

Audit Committee Charter

The Charter of the Company's Audit Committee is attached to this Prospectus as Appendix C.

Composition of Audit Committee

The following are the members of the Audit Committee:

Name	Independence [(1)]	Financial Literacy [(1)]
Nitin Kaushal (Chair)	Independent	Financially Literate
Mark Tommasi	Independent	Financially Literate
Karl Cahill	Not Independent	Financially Literate

Note:

(1) As defined under section 1.6 of NI 52-110.

See "*Directors and Executive Officers – Management*" above for the education and experience of each member of the Audit Committee relevant to the performance of their duties as a member of the Audit Committee.

Audit Committee Oversight

At no time has a recommendation of the Audit Committee to nominate or compensate an external auditor not been adopted by the Board.

Reliance on Certain Exemptions

The Company is relying on the exemption in section 6.1 of NI 52-110 from the requirements of Parts 3 (*Composition of the Audit Committee*) and 5 (*Reporting Obligations*).

Since the commencement of the Company's most recently completed financial year, the Company has not relied on:

(a) the exemption in section 2.4 of NI 52-110 (*De Minimis Non-audit Services*);
(b) the exemption in subsection 6.1.1(4) of NI 52-110 (*Circumstance Affecting the Business or Operations of the Venture Issuer*);
(c) the exemption in subsection 6.1.1(5) of NI 52-110 (*Events Outside Control of Member*);
(d) the exemption in subsection 6.1.1(6) of NI 52-110 (*Death, Incapacity or Resignation*); or
(e) an exemption from NI 52-110, in whole or in part, granted under Part 8 of NI 52-110 (*Exemptions*).

Pre-Approval Policies and Procedures

Formal policies and procedures for the engagement of non-audit services have yet to be formulated and adopted. Subject to the requirements of NI 52-110, the engagement of non-audit services is considered by the Board and where applicable by the Audit Committee, on a case by case basis.

External Auditor Service Fees

The following table sets out the expected audit fees incurred by the Company since incorporation:

Period	Audit Fees	Audit Related Fees	Tax Fees	All Other Fees
Year ended June 30, 2021	$25,000	-	-	-
Year ended June 30, 2020	$10,000	-	-	-

CORPORATE GOVERNANCE DISCLOSURE

Board of Directors

The Company's Board currently consists of four directors, Karl Cahill, Dr. Min Seob Lee, Nitin Kaushal and Mark Tommasi, of which two are independent based upon the tests for independence set forth in NI 52-110. Director Karl Cahill, also CEO, is not considered an independent director due to his executive officer role with the Company. Director Dr. Min Seob Lee is not considered an independent director due to his material relationship with the Company as Founder and Chairman of Diagnomics.

Regulatory authorities have implemented NI 58-101, which prescribes certain disclosure of the Company's corporate governance practices.

There is no specific written mandate of the Board, other than the corporate standard of care set out in the governing corporate legislation of the Company. The Board has overall responsibility for the management or supervision of the management, of the business and affairs of the Company. The Board's primary tasks are to establish the policies, courses of action and goals of the Company and to monitor management's strategies and performance for realizing them.

All major acquisitions, dispositions and investments, as well as financing and significant matters outside the ordinary course of the Company's business are subject to approval by the full Board. The Board does not currently have in place programs for succession planning and training of directors and management. As the growth of the Company continues, the Board will consider implementing such programs. In order to carry out the foregoing responsibilities the Board meets on a quarterly basis and as required by circumstances.

Directorships

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

Name of Director	Other Reporting Issuer	Name of Exchange or Market
Dr. Min Seob Lee	Eone Diagnomics Genome Center Co. Ltd. MyGenomeBox	KOSDAQ K-OTC
Nitin Kaushal	Delta 9 Cannabis Inc. Delta 9 CleanTech Inc. FSD Pharma Inc. PsyBio Therapeutics Corp. FlowerOne Holdings Inc. High Tide Inc. Viemed Healthcare Inc.	TSX, OTCBB TSX, OTCBB NASDAQ, CSE, Frankfurt TSXV CSE NASDAQ, Frankfurt, TSXV TSX, NASDAQ
Mark Tommasi	XRApplied Technologies Inc. Love Pharma Inc. Kua Investments Inc.	CSE, Frankfurt, OTCBB CSE TSXV

Orientation and Continuing Education

The Company has not formalized an orientation program. If a new director was appointed or elected, however, he or she would be provided with orientation and education about the Company which would include information about the duties and obligations of directors, the business and operations of the Company, documents from recent board meetings and opportunities for meetings and discussion with senior management and other directors. Specific details of the orientation of each new director would be tailored to that director's individual needs and areas of interest.

The Company does provide continuing education opportunities to directors so that they may maintain or enhance their skills and abilities as directors and ensure that their knowledge and understanding of the Company's business remains current.

Ethical Business Conduct

The Company has not taken any formal steps to promote a culture of ethical business conduct, but the Company and its management are committed to conducting its business in an ethical manner. This is accomplished by management actively doing the following in its administration and conduct of the Company's business:

(a) the promotion of integrity and deterrence of wrongdoing;
(b) the promotion of honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest;
(c) the promotion of avoidance or absence of conflicts of interest;
(d) the promotion of full, fair, accurate, timely and understandable disclosure in public communications made by the Company;
(e) the promotion of compliance with applicable governmental laws, rules and regulations;
(f) providing guidance to the Company's directors, officers and employees to help them recognize and deal with ethical issues; and
(g) helping foster a culture of integrity, honesty and accountability throughout the Company**.**

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 Company 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 Company or an affiliate of the Company, (ii) is for indemnity or insurance for the benefit of the director in connection with the Company, or (iii) is with an affiliate of the Company. 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 Company at the time it was entered into, the contract or transaction is not invalid and the director is not accountable to the Company for any profit realized from the contract or transaction. Otherwise, the director must have acted honestly and in good faith, the contract or transaction must have been reasonable and fair to the Company and the contract or transaction be approved by the shareholders by a special resolution after receiving full disclosure of its terms in order for the director to avoid such liability or the contract or transaction being invalid.

Nomination of Directors

The Board as a whole is responsible for identifying and evaluating qualified candidates for nomination to the Board.

In identifying candidates, the Board considers the competencies and skills that the Board considers to be necessary for the Board, as a whole as well as the competencies and skills that the Board considers each existing director to possess, the competencies and skills each new nominee will bring to the Board and the ability of each new nominee to devote sufficient time and resources to his or her duties as a director.

Compensation

The Board as a whole is responsible for reviewing the adequacy and form of compensation paid to the Company's executives and key employees and ensuring that such compensation realistically reflects the responsibilities and risks of such positions. In fulfilling these responsibilities, the Board evaluates the performance of the Company's CEO and other senior management in light of corporate goals and objectives and makes recommendations with respect to compensation levels based on such evaluation.

For further information regarding how the Company determines compensation for its directors and executive officers, see "*Directors and Executive Officers – Executive Compensation*".

Other Board Committees

The Board has no other committees other than the Audit Committee.

Assessments

The Board has not, as of the present time, taken any formal steps to assess whether the Board, the Audit Committee and its individual directors are performing effectively.

PLAN OF DISTRIBUTION

There are no securities being offered in connection with this Prospectus. The Company has applied to list its Common Shares on the CSE. As at the date hereof, the CSE has not conditionally approved the Listing, and there is no assurance that it will do so. The Listing will be subject to the Company fulfilling all of the listing requirements of the Exchange, including meeting all minimum listing requirements, which cannot be guaranteed.

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

RISK FACTORS

General

The Company's business is subject to a number of significant risk factors. The following are certain risk factors related to the Company, its business and ownership of the Common Shares. If any event arising from the risk factors set forth below occurs, the Company's business, prospects, financial conditions, results of operation or cash flows and in some cases, its reputation, could be materially adversely affected. Although the Company believes that the risk factors described below are the most material risks that the Company faces, they are not the only risks the Company faces. Additional risk factors not presently known to the Company or that the Company currently believes are immaterial could also materially and adversely affect the Company's investments, prospects, cash flows, results of operations or financial conditions and negatively affect the value of the Common Shares. An investment in the Company involves a high degree of risk and should be considered speculative. An investment in the Company should only be undertaken by those persons who can afford the total loss of their investment. Readers should carefully consider each of the risks and uncertainties described bellows, as well as all other information contained in this Prospectus, including the Financial Statements and accompanying notes, before investing in the Company.

Risks Related to the Company

Limited Operating History

The Company has no history of earnings. There is no assurance that the Company will earn profits in the future, or that profitability will be sustained. There is no assurance that future revenues will be sufficient to generate the funds required to continue the Company's business development and investment activities. If the Company does not have sufficient capital to fund its operations, it may be required to reduce its

operations or cease operations entirely, in which case, the value of the Common Shares may decline significantly.

Risks Related to the COVID-19 Pandemic

The Company's business, operations and financial condition and the market price of the Common Shares (following the Listing), could be materially and adversely affected by the outbreak of epidemics or pandemics or other health crises, including the outbreak of COVID-19. To date, there have been many temporary business closures, quarantines and a general reduction in consumer activity in a number of countries. The outbreak of COVID-19 has caused companies and various international jurisdictions to impose travel, gathering and other public health restrictions. While these effects are expected to be temporary, the duration of the various disruptions to businesses locally and internationally and the related financial impact cannot be reasonably estimated at this time. Similarly, the Company cannot estimate whether or to what extent this outbreak of COVID-19 and the potential financial impact may extend to countries outside of those currently impacted. Such public health crises can result in volatility and disruptions in the supply and demand for consumer genomics, global supply chains and financial markets, as well as declining trade and market sentiment and reduced mobility of people, all of which could affect commodity prices, interest rates, credit ratings, credit risk, share prices and inflation. The risks to the Company of such public health crises also include risks to employee health and safety, a slowdown or temporary suspension of operations in geographic locations impacted by an outbreak, increased labor and fuel costs, regulatory changes, political or economic instabilities or civil unrest. At this point, the extent to which COVID-19 will or may impact the Company is uncertain and these factors are beyond the Company's control; however, it is possible that COVID-19 may have a material adverse effect on the Company's business, results of operations and financial condition and the market price of the Common Shares (following the Listing).

Risk of Foreign Operations

The Company's operations are primarily located in Canada, but the Company offers its products and services within the United States and South Korea. As a result, the Company's operations may be directly or indirectly impacted by political, economic and other uncertainties, including, but not limited to changes in policies and legislation or the personnel administering them, cancellation or modification of contractual risks, foreign exchange restriction, currency fluctuations, royalty and tax increases and other risks arising out of foreign governmental sovereignty over the areas in which the Company's operations are conducted.

Management of Growth

The Company may be subject to growth-related risks including capacity constraints and pressure on its internal systems and controls. The ability of the Company to manage growth effectively will require it to continue to implement and improve its operational and financial systems and to expand, train and manage its employee base. The inability of the Company to deal with this growth may have a material adverse effect on the Company's business, financial condition, results of operations and prospects.

Competition

The Company will likely face intense competition from other companies, some of which have longer operating histories and more financial resources and marketing experience than the Company. Increased competition by larger and better-financed competitors could materially and adversely affect the proposed business, financial condition and results of operations of the Company. The Company expects to face additional competition from new entrants. To remain competitive, the Company will require a continued investment in research and development and technology to be able to compete on costs and functionality. The Company may not have sufficient resources to maintain marketing, sales and patient support efforts on a competitive basis which could materially and adversely affect the business, financial condition and results of operations of the Company.

Liability for Actions of Employees, Contractors and Consultants

The Company could be liable for fraudulent or illegal activity by its employees, contractors and consultants resulting in significant financial losses to claims against the Company.

The Company is exposed to the risk that its employees, independent contractors and consultants may engage in fraudulent or other illegal activity. It is not always possible for the Company to identify and deter misconduct by its employees and other third parties and the precautions taken by the Company to detect and prevent this activity may not be effective in controlling unknown or unmanaged risks or losses or in protecting the Company from governmental investigations or other actions or lawsuits stemming from a failure to comply with such laws or regulations. If any such actions are instituted against the Company and it is not successful in defending itself or asserting its rights, those actions could have a significant impact on its business, including the imposition of civil, criminal and administrative penalties, damages, monetary fines, contractual damages, reputational harm, diminished profits and future earnings, the curtailment of the Company's operations or asset seizures, any of which could have a material adverse effect on the Company's business, financial condition and results of operations.

Breach of Confidentiality

While discussing potential business relationships or other transactions with third parties, the Company may disclose confidential information relating to the business, operations or affairs of the Company. Although confidentiality agreements are to be signed by third parties prior to the disclosure of any confidential information, a breach of such confidentiality agreements could put the Company at competitive risk and may cause significant damage to its business. The harm to the Company's business from a breach of confidentiality cannot presently be quantified but may be material and may not be compensable in damages. There can be no assurance that, in the event of a breach of confidentiality, the Company will be able to obtain equitable remedies, such as injunctive relief from a court of competent jurisdiction in a timely manner, if at all, in order to prevent or mitigate any damage to its business that such a breach of confidentiality may cause.

Inability to Protect Intellectual Property

The Company's success is dependent upon its intangible property and technology. The Company relies upon trade secrets, unpatented proprietary know-how and continuing innovation to protect the intangible property, technology and information that are considered important to the development of the business. The Company relies on various methods to protect its proprietary rights, including confidentiality agreements with consultants, service providers and management that contain terms and conditions prohibiting unauthorized use and disclosure of confidential information. However, despite efforts to protect intangible property rights, unauthorized parties may attempt to copy or replicate intangible property, technology or processes. There can be no assurances that the steps taken by the Company to protect its intangible property, technology and information will be adequate to prevent misappropriation or independent third-party development of the Company's intangible property, technology or processes. It is likely that other companies can duplicate a production process similar to the Company's. To the extent that any of the above would occur, revenue could be negatively affected in the future, and the Company may have to litigate to enforce its intangible property rights, which could result in substantial costs and divert management's attention and other resources.

If the Company's efforts to protect its intellectual property are unsuccessful or inadequate, or if any third-party misappropriates or infringes on its intellectual property, the value of its brands may be harmed, which could have a material adverse effect on the Company's business and might prevent its brands from achieving or maintaining market acceptance.

The Company may be unable to obtain registrations for its intellectual property rights for various reasons, including refusal by regulatory authorities to register trademarks or other intellectual property protections, prior registrations of which it is not aware, or it may encounter claims from prior users of similar intellectual

property in areas where it operates or intends to conduct operations. This could harm its image, brand or competitive position and cause the Company to incur significant penalties and costs.

Innovation and Ability to Attract New Customers

In the area of innovation, the Company must be able to develop new products that appeal to its customers. This depends, in part, on the technological and creative skills of its personnel and on its ability to protect its intellectual property rights. The Company may not be successful in the development, introduction, marketing and sourcing of new products, that satisfy customer needs, achieve market acceptance or generate satisfactory financial returns

Development of the Business of the Company

The development of the business of the Company and its ability to execute on its expansion opportunities described herein will depend, in part, upon the amount of additional financing available. Failure to obtain sufficient financing may result in delaying, scaling back, eliminating or indefinitely postponing expansion opportunities and the business of the Company's current or future operations. There can be no assurance that additional capital or other types of financing will be available if needed or that, if available, the terms of such financing will be acceptable to the Company. In addition, there can be no assurance that future financing can be obtained without substantial dilution to existing shareholders.

Conflicts of Interest

Members of the Board may become directors of other companies or have significant shareholdings in other companies and, to the extent that such other companies may participate in ventures in which the Company may participate, the Board may have a conflict of interest in negotiating and concluding terms respecting the extent of such participation. The Company and its Board will attempt to minimize such conflicts. If such a conflict of interest arises at a meeting of the Board, a director who has such a conflict will abstain from voting for or against the approval of such participation or such terms. In appropriate cases the Company will establish a special committee of independent directors to review a matter in which directors, or management, may have a conflict. Conflicts, if any, will be subject to the procedures and remedies as provided under the BCBCA. The provisions of the BCBCA require a director or officer of a corporation who has a material interest in a contract or listing of the corporation, or a director or officer of a corporation who is a director or officer of or has a material interest in a person who has a material interest in a contract or listing with the corporation, to disclose his or her interest and, in the case of directors, to refrain from voting on any matter in respect of such contract unless permitted under the BCBCA, as the case may be. Other than as indicated, the Company has no other procedures or mechanisms to deal with conflicts of interest.

Reliance on Third Parties

The Company relies on third parties to provide some of its services and its business will be harmed if it is unable to provide these services in a cost-effective manner. The Company relies heavily on third parties such as delivery services, suppliers and laboratories to provide its goods and services. If these third parties were unable or unwilling to provide these goods and services in the future due to COVID-19 or other events that cause an anomalous in supply or demand of such goods and services, the Company would need to obtain such goods or services from other providers if they are available. This could cause the Company to incur additional costs or cause material interruptions to its business until these goods and services are replaced if possible.

Product Recalls

Manufacturers and distributors of products are sometimes subject to the recall or return of their products for a variety of reasons. If any of the Company's products are recalled due to an alleged product defect or for any other reason, the Company could be required to incur the unexpected expense of the recall and any legal proceedings that might arise in connection with the recall. The Company may lose a significant amount of sales and may not be able to replace those sales at an acceptable margin or at all. In addition, a product recall may require significant management attention. There is no assurance that any quality,

potency or contamination problems will be detected in time to avoid unforeseen product recalls, regulatory action or lawsuits. Additionally, if one of the Company's products were subject to recall, the image of the Company could be harmed. A recall for any of the foregoing reasons could lead to decreased demand for the Company's products and could have a material adverse effect on the results of operations and financial condition of the Company. Additionally, product recalls may lead to increased scrutiny of the Company operations by Health Canada or other regulatory agencies, requiring further management attention and potential legal fees and other expenses.

Product Liability

Marketing any of the Company's current or future products may expose the Company to liability claims arising from the use of these products. Previously unknown adverse reactions may result from use of the Company's products. The Company may be subject to various product liability claims, including, among others, that the products produced by the Company contributed in the misdiagnosis or failure to diagnosed a person sickness or injury, caused or contributed to injury or illness, include inadequate instructions for use or include inadequate warnings. A product liability claim or regulatory action against the Company could result in increased costs, could adversely affect the Company's reputation and goodwill with its consumers generally and could have a material adverse effect on the Company's business, financial condition and results of operations. The Company cannot ensure that its current or future liability insurance, together with indemnification rights under any potential future licence agreements and other collaborative arrangements, will be adequate to protect it against any claims and resulting liabilities or that it will be able to obtain or maintain product liability insurance on acceptable terms or with adequate coverage against potential liabilities. Such insurance is expensive and may not be available in the future on acceptable terms, or at all. The inability to obtain sufficient insurance coverage on reasonable terms or to otherwise protect against potential product liability claims could prevent or inhibit the commercialization of products.

Failure to Maintain, Promote and Enhance Brand

The integrity of the Company's brand and reputation is key to the Company's ability to remain a trusted source of products and services and to attract and retain customers. Negative publicity regarding the Company or actual, alleged, or perceived issues regarding one of the Company's products or services could harm the Company's relationships with customers. Failure to protect its brands may adversely impact the Company's credibility as a biotechnology service provider and may have a negative impact on the Company's business.

Risks Related to Reliance on Information Technology

Dependence on Customer Internet Access and Use of Internet for Commerce

The Company's success depends, in part, upon the general public's ability to access the internet, including through mobile devices and its continued willingness to use the internet and if applicable, to pay for its wellness services.

The adoption of any laws or regulations that adversely affect the growth, popularity or use of the internet, including changes to laws or regulations impacting internet neutrality, could decrease the demand for the Company's products or services, increase the Company's operating costs or otherwise adversely affect the Company's business. Given uncertainty around these rules, we could experience discriminatory or anti-competitive practices that could impede the Company's growth, increase the Company's costs or adversely affect the Company's business.

If customers or members and their dependents become unable, unwilling or less willing to use the internet for wellness services for any reason, including lack of access to high-speed communications equipment, congestion of traffic on the internet, internet outages or delays, disruptions or other damage to customers' or users' electronic devices, increases in the cost of accessing the internet and security and privacy risks or the perception of such risks, the Company's business could be adversely affected. The Company's ability to deliver products and services electronically may be impaired due to infrastructure or network failures,

malicious or defective software, human error, natural disasters, service outages at third-party internet providers or increased government regulation.

Privacy and Security of Sensitive Information

As the Company has access to sensitive and confidential information, including personal information and since the Company may be vulnerable to material security breaches, theft, misplaced, lost or corrupted data, programming errors, employee errors or malfeasance (including misappropriation by departing employees), there is a risk that sensitive and confidential information, including personal information, may be disclosed through improper use of Company's systems, software solutions or networks or that there may be unauthorized access, use, disclosure, modification or destruction of such information. The Company's on-going risk and exposure to these matters is partially attributable to, among other things, the evolving nature of these threats. As a result, cybersecurity and the continued development and enhancement of controls, processes and practices designed to protect systems, computers, software, data and networks from attack, damage, malfunction, human error, technological error or unauthorized access is a priority. As cyber threats continue to evolve, the Company may be required to expend additional resources to continue to modify or enhance protective measures or to investigate and remediate any security vulnerabilities.

Confidentiality of Personal Information

The Company and its employees, as well as third-party service providers, may have access, in the course of their duties, to personal information of clients of the Company. There can be no assurance that the Company's existing policies, procedures and systems will be sufficient to address the privacy concerns of existing and future clients whether or not such a breach of privacy were to have occurred as a result of the Company's employees or arm's length third parties. If a client's privacy is violated, or if the Company is found to have violated any law or regulation, it could be liable for damages or for criminal fines or penalties.

The Company may experience successful attempts by third parties to obtain unauthorized access to the personal information of its customers. This information could also be otherwise exposed through human error or malfeasance. The unauthorized access or compromise of this personal information could have an adverse effect on the Company's business, financial condition and results of operations.

The Company is also subject to federal, state, provincial and foreign laws regarding privacy and protection of data. Some jurisdictions have enacted laws requiring companies to notify individuals of data security breaches involving certain types of personal data and its agreements with certain customers require the Company to notify them in the event of a security incident. There is a risk that these laws may be interpreted and applied in conflicting ways from jurisdiction to jurisdiction and in a manner that is not consistent with the Company's current data protection practices. Changes to such data protection laws may impose more stringent requirements for compliance and impose significant penalties for non-compliance. Any such new laws or regulations, or changing interpretations of existing laws and regulations, may cause the Company to incur significant costs and effort to ensure compliance. See "*Risk Factors – General Healthcare Regulation*".

The Company's failure to comply with federal, state, provincial and foreign laws regarding privacy and protection of data, as applicable, could lead to significant fines and penalties imposed by regulators, as well as claims by its customers and their customers. These proceedings or violations could force the Company to spend money in defense or settlement of such proceedings, result in the imposition of monetary liability, divert management's time and attention, increase the Company's costs of doing business and adversely affect the Company's reputation and the demand for its products. In addition, if the Company's security measures fail to adequately protect personal information, the Company could be liable to both its customers and their customers for their losses. As a result, the Company could be subject to fines, could face regulatory action and its customers could end their relationships with the Company. There can be no assurances that the limitations of liability in the Company's contracts would be enforceable or adequate or would otherwise protect the Company from any such liabilities or damages with respect to any particular claim. The Company also cannot be sure that any existing or to be obtain general liability insurance coverage and coverage for errors and omissions will be available on acceptable terms or at all, or will be available in sufficient amounts to cover one or more large claims, or that its insurers will not deny coverage

as to any future claim. The successful assertion of one or more large claims against the Company that exceeds its available insurance coverage, or changes in its insurance policies, including premium increases or the imposition of large deductible or co-insurance requirements, could have an adverse effect on its business, financial condition and results of operations. See "*Risk Factors – Claims and Legal Proceedings*" for further discussion.

Cybersecurity Risks

The Company relies on digital and internet technologies to conduct and expand its operations, including reliance on information technology to process, transmit and store sensitive and confidential data, including protected health information, personally identifiable information and proprietary and confidential business performance data. As a result, the Company or its customers are exposed to risks related to cybersecurity. Such risks may include unauthorized access, use or disclosure of sensitive information (including confidential patient health records), corruption or destruction of data, or operational disruption resulting from system impairment (e.g., malware). Third parties to whom the Company outsources certain functions, or with whom their systems interface, are also subject to the risks outlined above and may not have or use appropriate controls to protect confidential information. A breach or attack affecting a third-party service provider or partner could harm the Company's business even if the Company does not control the service that is attacked.

The Company's operations depend, in part, on how well it protects networks, equipment, information technology systems and software against damage from a number of threats, including, but not limited to damage to hardware, computer viruses, hacking and theft. The Company's operations also depend on the timely maintenance, upgrade and replacement of networks, equipment, information technology systems and software, as well as pre-emptive expenses to mitigate the risks of failures. A compromise of the Company's information technology or confidential information, or that of the Company's patients and third-parties with whom the Company interacts, may result in negative consequences, including the inability to process patient transactions, reputational harm affecting patient or investor confidence, potential liability under privacy, security, consumer protection or other applicable laws, regulatory penalties and additional regulatory scrutiny, any of which could have a material adverse effect on the Company's business, financial position, results of operations or cash flows.

Financial Risk

Difficulty in Forecasting

The financial projections contained in this Prospectus reflect management's best estimate to anticipated financial results. Actual results may differ from projected results.

Negative Operating Cash Flow

Since incorporation the Company has had negative cash flow from operating activities. The Company does not expect to have positive cash flow from operating activities for the foreseeable future, if ever and to the extent that the Company has negative cash flow in any future period, it will need to raise additional funds to cover this shortfall.

Insurance Policies May Not Be Sufficient to Cover All Claims

The Company's business is subject to a number of risks and hazards generally. Such occurrences could result in damage to assets, personal injury or death, delays in operations, monetary losses and possible legal liability. The Company may also be unable to maintain insurance to cover these risks at economically feasible premiums. Losses from these events may cause the Company to incur significant costs that could have a material adverse effect upon its financial performance and results of operations.

Foreign Currency Risk

The Company may be impacted by currency exchange rates involved with its operations in the United States. The Company's financings are usually in Canadian dollars, but it may incur costs or receive revenues in a variety of foreign currencies, primarily US dollars. Fluctuations in the exchange rate between foreign currencies and Canadian dollars may adversely affect the Company's operations.

Need for Additional Financing and Possible Effects of Dilution

The Company may issue equity securities to finance its activities, including future acquisitions. If the Company were to issue additional Common Shares, existing holders of such Common Shares may experience dilution in their holdings. Moreover, when the Company's intention to issue additional equity securities becomes publicly known, the Company's share price may be adversely affected.

Claims and Legal Proceedings

The Company may become party to litigation from time to time in the ordinary course of business which could adversely affect its business. Should any litigation in which the Company becomes involved be determined against the Company, such a decision could adversely affect the Company's ability to continue operating and the market price for Common Shares and could use significant resources. Even if the Company is involved in litigation and wins, litigation can redirect significant company resources.

Global Economic Risks

Adverse and uncertain economic conditions may impact consumer demand for our products. The global economy is currently characterized by increased volatility and uncertainty, particularly, in connection with the effects of increased in inflation and the consequential change in investor's perceptions of inflationary expectations and the geopolitical crisis in Ukraine (including the implementation of economic sanctions.

Consumers may shift purchases to lower-priced or other perceived value offerings during economic downturns. The Company's success depends upon, among other things, its ability to obtain certain sales volume, its ability to attract new consumers and its ability to provide products that appeal to consumers at the right price. Prolonged unfavorable economic conditions may have an adverse effect on the Company's sales and profitability.

Internal Control Systems

Internal controls over financial reporting are procedures designed to provide reasonable assurance that transactions are properly authorized, assets are safeguarded against unauthorized or improper use and transactions are properly recorded and reported. A control system, no matter how well designed and operated, can provide only reasonable, not absolute, assurance with respect to the reliability of financial reporting and financial statement preparation

Industry Risks

General Healthcare Regulation

Government approvals and permits may in the future be required in connection with the Company's operations. To the extent such approvals are required and not obtained, the Company may be curtailed or prohibited from conducting its business. Failure to comply with applicable laws, regulations and permitting requirements may result in enforcement actions thereunder, including orders issued by regulatory or judicial authorities causing operations to cease or be curtailed, or remedial actions. The Company may be required to compensate those suffering loss or damage by reason of its operations and may have civil or criminal fines or penalties imposed for violations of applicable laws or regulations. Changes to current laws and regulations may be unfavorable and have an adverse effect on the Company's operations. See the risk factor under the heading "*Risks Related to the COVID-19 Pandemic"* above for additional commentary on the potential adverse effects of regulation within the context of COVID-19.

Market for Consumer Genetic Testing and Virtual Delivery of Health and Wellness Products and Services

The market for consumer genetic testing is relatively new and it is uncertain whether it will achieve and sustain high levels of demand, consumer acceptance and market adoption. The Company's success will depend to a substantial extent on the willingness of customers to purchase products and services, to consent to use, to increase the frequency and extent of their use of services through the platform. If customers do not perceive the benefits of accessing services through the platform, if the services do not attract customers, or if the services do not drive customer engagement, then the market may not develop at all, or it may develop more slowly than expected.

The Company's products and services may be perceived by some consumers as more complicated or less effective than traditional approaches and people may be unwilling to change their current health and wellness regimens. Similarly, individual and healthcare industry concerns regarding patient or client confidentiality and privacy in the context of digital healthcare could limit market acceptance of the Company's products and services and customers may be unwilling to provide consent to the use of the internet and the platform to receive services. If any of these events occur, it could have a material adverse effect on our business, financial condition, results of operations, cash flows and prospects. Certain regulatory bodies have also imposed restrictions on the types of services that may be provided by a healthcare professional via telemedicine or virtual care that would not apply if the same health service had been accessed in a face-to-face setting

CERTAIN FEDERAL INCOME TAX CONSIDERATIONS

The Company encourages each security holder to consult with its own tax or professional advisor to under the tax considerations generally applicable with purchasing or owning Common Shares.

PROMOTERS

Karl Cahill, director and CEO and Michelle Lee, President, Interim CFO and Corporate Secretary of the Company may be considered Promoters of the Company within the meaning of applicable securities legislation in British Columbia. Information about Karl Cahill and Michelle Lee is disclosed elsewhere in this Prospectus in connection with their respective roles as officer and director and officer of the Company.

Karl Cahill directly holds 2,550,000 Common Shares, representing 5.73% of the Company's current issued and outstanding Common Shares; he currently receives annual compensation in his capacity as CEO. For further information regarding how the Company determines compensation for its directors and executive officers, see "*Directors and Executive Officers – Executive Compensation*".

Michelle Lee directly holds 2,550,000 Common Shares, representing 5.73% of the Company's current issued and outstanding Common Shares; she currently receives annual compensation in her capacity as President, Interim CFO and Corporate Secretary of the Company. For further information regarding how the Company determines compensation for its directors and executive officers, see "*Directors and Executive Officers – Executive Compensation*".

Other than as disclosed elsewhere in this Prospectus, no person who was a promoter of the Company within the last two years:

- received anything of value directly or indirectly from the Company;
- sold or otherwise transferred any asset to the Company within the last two years;
- has been a director, chief executive officer or chief financial officer of any company that during the past 10 years was the subject of a cease trade order or similar order or an order that denied the company access to any exemptions under securities legislation for a period of more than 30 consecutive days or became 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 or receiver manager or trustee appointed to hold its assets;

- has been subject to any penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority or has entered into a settlement agreement with a Canadian securities regulatory authority;
- has been subject to any other penalties or sanctions imposed by a court or regulatory body that would be likely to be considered important to a reasonable investor making an investment decision; or
- has within the past 10 years become 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 or receiver manager or trustee appointed to hold its assets.

See "*Directors and Executive Officers – Executive Compensation*" for further disclosure.

LEGAL PROCEEDINGS AND REGULATORY MATTERS

There are no pending legal proceedings to which the Company is or was a party to, or that any of its property is or was the subject of, since the beginning of the most recently completed financial year for which the Financial Statements are included in this Prospectus.

INTEREST OF MANAGEMENT AND OTHERS IN MATERIAL TRANSACTIONS

No person who is: (a) a director or executive officer of the Company; (b) a person or company that beneficially owns, or controls or directs, directly or indirectly, more than 10 percent of any class or series of the Company's outstanding voting securities; (c) an associate or affiliate of any of the persons or companies referred to in paragraphs (a) or (b), has any material interest, direct or indirect, in any material transaction since incorporation or in any proposed transaction that has materially affected or will materially affect the Company.

AUDITOR, TRANSFER AGENT AND REGISTRARS

The auditors of the Company are Davidson & Company LLP, located at 1200-609 Granville Street, Vancouver, BC, B7Y 1G6. They have advised the Company that they are independent of the Company within the meaning of the Rules of Professional Conduct of the Institute of Chartered Professional Accountants of British Columbia.

The Company has appointed Odyssey Trust Company, located at 409 Granville St, Vancouver, BC V6C 1T2 as the registrar and transfer agent of the Company.

MATERIAL CONTRACTS

The Company has entered into the following material contracts, other than contracts entered into in the ordinary course of business:

- AccuGene Service Agreement dated May 19, 2021, as discussed under the section "*Description of the Business – Consumer Genetic Testing".*
- AccuGene MOU dated July 8, 2021, as discussed under the section "*Description of the Business – Personalized Health, Anti-Aging and Wellness Offerings*".
- Amalgamation Agreement dated September 2, 2021, as discussed under the section "*Description of the Business – Reorganizations*".
- Diagnomics Service Agreement dated May 19, 2021 , as discussed under the section "*Description of the Business – Consumer Genetic Testing".*
- Escrow Agreement as discussed under the section "*Escrowed Securities*".
- Software Agreement dated September 27, 2021, as discussed under the section "*Description of the Business – Consumer Genetic Testing"*.

Copies of all material contracts and reports referred to in this Prospectus may be inspected at the records office of the Company located at Suite 2200, 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8 during normal business hours.

EXPERTS

No person or company whose profession or business gives authority to a report, valuation, statement, or opinion and who is named as having prepared or certified a part of this Prospectus or as having prepared or certified a report or valuation described or included in this Prospectus holds or is to hold any beneficial or registered interest, direct or indirect, in any securities or property of the Company or any Associate or affiliate of the Company.

The Financial Statements included in this Prospectus have been subject to audit by Davidson & Company LLP and their unsigned audit report is included herein. Davidson & Company LLP is independent in accordance with the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia.

OTHER MATERIAL FACTS

To management's knowledge, there are no other material facts relating to the Company that are not otherwise disclosed in this Prospectus or are necessary for the Prospectus to contain full, true and plain disclosure of all material facts relating to the Company.

FINANCIAL STATEMENT AND MD&A DISCLOSURE

The following financial statements and management's discussions and analysis are included herein:

APPENDIX A	-	(i) Audited financial statements of the Company for the years ended June 30, 2021 and 2020; (ii) the unaudited financial statements of the Company for the period of incorporation on September 25, 2018 to June 30, 2019; (iii) the audited financial statements of Standard Acquisition for the period of incorporation on February 17, 2021 to June 30, 2021; and (iv) the unaudited condensed consolidated interim financial statements of the Company for the nine months ended March 31, 2022 and 2021.
APPENDIX B	-	(i) Management Discussion and Analysis of the Company for the years ended June 30, 2021 and 2020 and (ii) Management Discussion and Analysis of the Company for the nine months ended March 31, 2022 and 2021 (iii) Management Discussion and Analysis of Standard Acquisition for the period of incorporation on February 17, 2021 to June 30, 2021.

APPENDIX A

FINANCIAL STATEMENTS

Moss Genomics Inc.

Financial Statements for the years ended June 30, 2021 and 2020

Expressed in Canadian Dollars

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Moss Genomics Inc.

Opinion

We have audited the accompanying financial statements of Moss Genomics Inc. (the "Company"), which comprise the statements of financial position as at June 30, 2021 and 2020 and the statements of loss and comprehensive loss, changes in shareholders' deficiency, and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at June 30, 2021 and 2020, and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards ("IFRS").

Basis for Opinion

We conducted our audits in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's 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 in our audit is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 of the financial statements, which indicates that there is no assurance that the Company will be able to finance its operations. As such, the Company's business involves a high degree of risk and there is no assurance that the Company will become profitable. As stated in Note 1, these events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report includes Management's Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained Management's Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, 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.

Auditor's 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 auditor's 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 judgment and maintain professional skepticism throughout the audit. 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 auditor's 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 auditor's 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is Alyson Neil.

Vancouver, Canada

Chartered Professional Accountants

●, 2022

Moss Genomics Inc.
Statements of Financial Position
(Expressed in Canadian Dollars)

	June 30, 2021	June 30, 2020
Assets		
Current assets		
Cash	**$ 534**	$ 678
Due from shareholders (Notes 5 and 10)	**108,251**	8,251
Total assets	**$ 108,785**	$ 8,929
Liabilities		
Current liabilities		
Accounts payable (Note 6)	**$ 114,406**	$ 10,146
Accrued liabilities	**2,487**	-
Loan payable (Note 4)	**3,600**	2,000
Total liabilities	**120,493**	12,146
Shareholders' deficiency		
Share capital (Note 5)	**108,251**	8,251
Deficit	**(119,959)**	(11,468)
Total shareholders' deficiency	**(11,708)**	(3,217)
Total liabilities and shareholders' deficiency	**$ 108,785**	$ 8,929

Nature and continuance of operations (Note 1)
Subsequent events (Note 10)

Approved on behalf of the Board on [•], 2022:

Karl Cahill, CEO and Director

Nitin Kaushal, Director

The accompanying notes are an integral part of these financial statements

Moss Genomics Inc.
Statements of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)

	Year ended June 30, 2021	Year ended June 30, 2020
Expenses		
Consulting fees (Note 6)	**$ 102,732**	$ -
Professional fees	**5,604**	696
Office and miscellaneous	**155**	72
Loss and comprehensive loss	**$ 108,491**	$ 768
Basic and diluted loss per share	**$ 0.01**	$ 0.00
Weighted average number of shares outstanding – basic and diluted	**9,019,232**	8,250,001

The accompanying notes are an integral part of these financial statements

Moss Genomics Inc.

Statements of Changes in Shareholders' Deficiency

(Expressed in Canadian Dollars)

	Share capital			
	Number	Amount	Deficit	Total shareholders' deficiency
Balance, June 30, 2019	8,250,000	$ 8,251	$ (10,700)	(2,449)
Loss and comprehensive loss for the year	-	-	(768)	(768)
Balance, June 30, 2020	8,250,000	$ 8,251	$ (11,468)	$ (3,217)
Private placement (Note 5)	5,000,000	100,000	-	100,000
Loss and comprehensive loss for the year	-	-	(108,491)	(108,491)
Balance, June 30, 2021	**13,250,000**	**$ 108,251**	**$ (119,959)**	**$ (11,708)**

The accompanying notes are an integral part of these financial statements

Moss Genomics Inc.
Statements of Cash Flows
(Expressed in Canadian Dollars)

	Year ended June 30, 2021	Year ended June 30, 2020
Cash provided by (used in):		
Operating activities		
Loss and comprehensive loss for the year	**$ (108,491)**	$ (768)
Changes in non-cash working capital items:		
Accounts payable and accrued liabilities	**106,747**	696
Net cash used in operating activities	**(1,744)**	(72)
Financing activities		
Proceeds from loan	**1,600**	-
Net cash provided by financing activities	**1,600**	-
Decrease in cash	**(144)**	(72)
Cash, beginning of year	**678**	750
Cash, end of year	**$ 534**	$ 678

Supplemental cash flow information

Private placement proceeds included in due from shareholders	**$ 100,000**	$ -
Interest paid	**-**	-
Taxes paid	**-**	-

The accompanying notes are an integral part of these financial statements

1. Nature and continuance of operations

Moss Genomics Inc. (formerly Nou Camp Capital Corp.) (the "Company") was incorporated under the British Columbia Business Corporations Act on September 25, 2018. The Company is a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE"). On June 18, 2021, the Company changed its name to Moss Genomics Inc. from Nou Camp Capital Corp. The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8.

These financial statements have been prepared on a going concern basis, which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business. There is no assurance that the Company will be able to finance its operations. As such, the Company's business involves a high degree of risk. Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern.

Since March 2020, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to business 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. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the Company and its operations in future periods.

2. Basis of preparation

Statement of compliance with International Financial Reporting Standards

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

Basis of measurement

These financial statements have been prepared on a historical cost basis except for certain financial instruments classified as fair value through profit and loss, which are stated at their fair values. In addition, these financial statements have been prepared using the accrual basis of accounting and are presented in Canadian dollars unless otherwise specified.

2. Basis of preparation (continued)

Use of estimates and judgements

The preparation of the Company's financial statements in conformity with IFRS requires management to make estimates and assumptions concerning the future. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. However, actual outcomes can differ from these estimates.

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Income taxes:

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at June 30, 2021, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

ii) Going Concern:

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern (Note 1).

3. Significant Accounting Policies

Financial Instruments

(i) Classification

The Company classifies its financial instruments in the following categories: at fair value through profit and loss ("FVTPL"), at fair value through other comprehensive income (loss) ("FVTOCI") or at amortized cost. The Company determines the classification of financial assets at initial recognition. The classification of debt instruments is driven by the Company's business model for managing the financial assets and their contractual cash flow characteristics. Equity instruments that are held for trading are classified as FVTPL. For other equity instruments, on the day of acquisition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to designate them as at FVTOCI. Financial liabilities are measured at amortized cost, unless they are required to be measured at FVTPL (such as instruments held for trading or derivatives) or if the Company has opted to measure them at FVTPL.

(ii) Measurement

Financial assets and liabilities at amortized cost

Financial assets and liabilities at amortized cost are initially recognized at fair value plus or minus transaction costs, respectively, and are subsequently carried at amortized cost less any impairment.

Financial assets and liabilities at FVTPL

Financial assets and liabilities carried at FVTPL are initially recorded at fair value and transaction costs are expensed in profit or loss. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets and liabilities held at FVTPL are included in profit or loss in the period in which they arise.

Debt investments at FVOCI

These assets are subsequently measured at fair value. Interest income calculated using the effective interest method, foreign exchange gains and losses and impairment are recognized in profit or loss. Other net gains and losses are recognized in other comprehensive income ("OCI"). On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.

Equity investments at FVOCI

These assets are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in OCI and are never reclassified to profit or loss.

(iii) Impairment of financial assets at amortized cost

The Company recognizes a loss allowance for expected credit losses on financial assets that are measured at amortized cost. At each reporting date, the Company measures the loss allowance for the financial asset at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If, at the reporting date, the financial asset has not increased significantly since initial recognition, the Company measures the loss allowance for the financial asset at an amount equal to the twelve month expected credit losses. The Company shall recognize in profit or loss, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

3. Significant Accounting Policies (continued)

(iv) Derecognition

Financial assets
The Company derecognizes financial assets only when the contractual rights to cash flows from the financial assets expire, or when it transfers the financial assets and substantially all of the associated risks and rewards of ownership to another entity.

Financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. The Company also derecognizes a financial liability when the terms of the liability are modified such that the terms and/or cash flows of the modified instrument are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

Gains and losses on derecognition are generally recognized in profit or loss.

Income taxes

i) Current income tax

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

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

ii) Deferred income tax

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

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

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

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

3. Significant Accounting Policies (continued)

Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects. Share capital issued for non-monetary consideration is recorded at fair value, being the price of the most recently completed financing at the time of issuance. Proceeds received for the issuance of share units consisting of common shares and warrants are recorded based on the residual value method where common shares are valued first and any excess over fair value is allocated to the warrant.

Loss per share

Basic loss per share is computed by dividing the loss available to common shareholders by the weighted average number of common shares outstanding during the period. The computation of the diluted loss per share assumes the conversion, exercise or contingent issuance of securities only when such conversion, exercise or issuance would have a dilutive effect on the loss per share.

The dilutive effect of outstanding options and warrants and their equivalents is reflected in diluted loss per share by assuming that the proceeds would be used to purchase common shares at the average market price during the period.

4. Loan payable

In January 2019, the Company received a $2,000 unsecured, non-interest-bearing loan from a company controlled by a close family member of a director with no fixed term of repayment. In February 2021, an additional $1,600 was advanced to the Company with the same terms. The loan was repaid subsequent to June 30, 2021.

5. Share capital

(a) Authorized

The Company has authorized an unlimited number of common shares without par value.

(b) Issued

As at June 30, 2021, there were 13,250,000 common shares outstanding (June 30, 2020 – 8,250,000).

On June 16, 2021, the Company closed a non-brokered private placement through the issuance of 5,000,000 common shares for gross proceeds of $100,000. As at June 30, 2021, the proceeds were included as due from shareholders on the statement of financial position and subsequent to year end, the proceeds were received.

6. Related party transactions

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer (CEO) and Chief Financial Officer (CFO).

(Expressed in Canadian Dollars)

6. Related party transactions (continued)

During the year ended June 30, 2021, the Company recorded consulting fees for key management remuneration of $37,595 with the CEO of the Company (2020 - $Nil). As at June 30, 2021, the Company had $37,595 payable to the CEO of the Company (2020 - $Nil).

During the year ended June 30, 2021, the Company recorded consulting fees for key management remuneration of $38,591 with the President of the Company (2020 - $Nil). As at June 30, 2021, the Company had $38,591 payable to the President of the Company (2020 - $Nil).

As at June 30, 2021, the Company had $9,450 payable to a company controlled by a close family member of the CFO for administration services rendered during fiscal 2019, which has been included in accounts payable.

These transactions are in the normal course of the operations on normal commercial terms and conditions, which is the amount of consideration established and agreed to by the related parties.

7. Management of capital

The Company considers its capital to be comprised of shareholders' equity. The Board does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

In order to carry out the planned activities and pay for administrative costs, the Company may attempt to raise additional amounts of capital through the issuance of shares. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management since incorporation. The Company is not subject to external capital requirements.

8. Financial instruments

(a) Categories of financial instruments and fair value measurements

	June 30, 2021	June 30, 2020
Financial assets at amortized cost		
Cash	**$ 534**	$ 678
Due from shareholders	**108,251**	8,251
Financial liabilities at amortized cost		
Accounts payable	**114,406**	10,146
Accrued liabilities	**2,487**	-
Loan payable	**3,600**	2,000

The Company considers that the carrying amount of all its financial assets recognized at amortized cost in the financial statements approximate their fair value due to the demand nature or short-term maturity of these instruments.

(b) Management of financial risks

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board approves and monitors the risk management processes. The type of risk exposure and the way in which such exposure is managed is provided as follows:

8. Financial instruments (continued)

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company did not have sufficient cash to meet its current liabilities at June 30, 2021. The Company assessed liquidity risk as high (Note 1).

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is exposed to foreign exchange risk on its accounts payable denominated in US dollars.

As at June 30, 2021 and June 30, 2020, the Company had exposure to foreign currency risk through the following assets and liabilities denominated in US Dollars:

	June 30, 2021	June 30, 2020
	US Dollars	US Dollars
Accounts payable and accrued liabilities	(60,375)	-
Canadian dollar equivalent	(76,186)	-

Based on the above net exposures a 5% change in the Canadian Dollar/US Dollar exchange rate would impact the Company's net loss by approximately $5,000 (June 30, 2020 - $Nil). As at June 30, 2021 and June 30, 2020 the Company has not hedged its exposure to currency fluctuations. The Company assessed its financial currency risk as moderate as at June 30, 2021 and June 30, 2020.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's loan payable is non-interest bearing. The Company assessed interest rate risk as low.

(Expressed in Canadian Dollars)

9. Income taxes

A reconciliation of the expected income tax recovery to the actual income tax recovery is as follows:

	Year ended June 30, 2021	Year ended June 30, 2020
Loss before income taxes	**$ (108,491)**	$ (768)
Statutory tax rate	**27.0%**	27.0%
Expected tax recovery at the statutory tax rate	**(29,293)**	(207)
Deferred tax assets not recognized	**29,293**	207
Income tax recovery	**$ -**	$ -

The Company has the following deductible temporary differences for which no deferred tax asset has been recognized:

	June 30, 2021	June 30, 2020
Non-capital losses	**$ 32,389**	$ 3,096

The Company has non-capital losses of $108,491 available for carry-forward that will expire between 2039-2041.

10. Subsequent events

On July 19, 2021, the Company issued a total of 5,000,000 common shares with a fair value of $100,000 to third parties in exchange for a blood analyzer machine and rights to the associated software.

On September 2, 2021, the Company executed an amalgamation agreement (the “Amalgamation”) with Standard Acquisition Corp. (“Standard”) and the Company’s wholly-owned subsidiary, 1318188 B.C. Ltd. (“Subco”), which was incorporated on August 3, 2021 for the purposes of executing the Amalgamation. The Amalgamation contemplated Standard and the Company combining their respective business by way of a three-cornered amalgamation in which Subco amalgamated with Standard to form one corporation (“Amalco”) pursuant to which: (i) the Company issued securities of the Company to the security holders of Standard in exchange for their securities of Standard on a one-for-one basis and (ii) Amalco become a wholly-owned subsidiary of the Company.

On September 28, 2021, the Amalgamation closed and the Company issued 11,277,000 common shares to Standard shareholders.

On October 8, 2021, the Company closed the acquisition of the “All Bets Are On” mobile software application from a third party for US$40,000, with US$25,000 due on the closing date and US$2,500 due on the first business day of each successive month after closing, for a period of six months. All payments have been completed.

On December 7, 2021, the Company closed a non-brokered private placement by issuing 10,000,000 Units (each, a “Unit”) at a price of $0.05 per Unit for gross proceeds of $500,000. Each Unit comprises one common share and one common share purchase warrant (a “Warrant”) of the Company, with each Warrant entitling the holder thereof to acquire an additional common share at any time from the date of issue of the Warrants until the date which is 24 months after the date of issue at an exercise price of $0.10.

10. Subsequent events (continued)

On December 14, 2021, $36,832 in accounts payable was forgiven net of $8,251 due from shareholders, which resulted in a gain on forgiveness of debt of $28,581.

On April 29, 2022, 4,550,000 Warrants were exercised for gross proceeds of $455,000.

Moss Genomics Inc.

Financial Statements for the period from incorporation on September 25, 2018 to June 30, 2019

Expressed in Canadian Dollars

Moss Genomics Inc.
Statement of Financial Position
(Expressed in Canadian Dollars)

		June 30, 2019
Assets		
Current assets		
Cash	$	750
Due from shareholders (Note 5)		8,250
Total assets	$	9,000
Liabilities		
Current liabilities		
Accounts payable	$	9,450
Accrued liabilities		-
Loan payable (Note 4)		2,000
Total liabilities		11,450
Shareholders' equity (deficit)		
Share capital (Note 5)		8,250
Deficit		(10,700)
Total shareholders' equity (deficit)		(2,450)
Total liabilities and shareholders' equity (deficit)	$	9,000

Nature and continuance of operations (Note 1)
Subsequent events (Note 10)

Approved on behalf of the Board:

Karl Cahill, CEO and Director

Nitin Kaushal, Director

The accompanying notes are an integral part of these financial statements

Moss Genomics Inc.

Statement of Loss and Comprehensive Loss

(Expressed in Canadian Dollars)

	Period from September 25, 2018 to June 30, 2019
Expenses	
Consulting fees (Note 7)	$ 9,450
Professional fees	1,110
Bank charges and interest	140
Loss and comprehensive loss	10,700
Basic and diluted loss per share	$ 0.00
Weighted average number of shares outstanding – basic and diluted	8,101,620

The accompanying notes are an integral part of these financial statements

Moss Genomics Inc.

Statement of Changes in Shareholders' Equity (Deficit)

(Expressed in Canadian Dollars)

	Share capital			
	Number	Amount	Deficit	Total shareholders' equity (deficit)
Balance, September 25, 2018	-	$ -	$ -	$ -
Common shares issued (Note 6)	8,250,000	8,250	-	8,250
Loss and comprehensive loss for the year	-	-	(10,700)	(10,700)
Balance, June 30, 2019	8,250,000	$ 8,250	$ (10,700)	$ (2,450)

The accompanying notes are an integral part of these financial statements

Moss Genomics Inc.
Statement of Cash Flows
(Expressed in Canadian Dollars)

	Period from September 25, 2018 to June 30, 2019
Cash provided by (used in):	
Operating activities	
Loss and comprehensive loss for the period	$ (10,700)
Changes in non-cash working capital items:	
Accounts payable and accrued liabilities	9,450
Net cash used in operating activities	(1,250)
Financing activities	
Proceeds from loan	2,000
Net cash provided by financing activities	2,000
Increase in cash	750
Cash, beginning	-
Cash, ending	$ 750

Supplemental cash flow information

Interest paid	$ -
Taxes paid	-
Non-cash share issuance due from shareholders	8,250

The accompanying notes are an integral part of these financial statements

1. Nature and continuance of operations

Moss Genomics Inc. (formerly Nou Camp Capital Corp.) (the "Company") was incorporated under the British Columbia Business Corporations Act on September 25, 2018. The Company is a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE"). On June 18, 2021, the Company changed its name to Moss Genomics Inc. from Nou Camp Capital Corp. The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8.

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Since March 2020, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to business 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. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the Company and its operations in future periods.

2. Basis of preparation

Statement of compliance with International Financial Reporting Standards

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

Basis of measurement

These financial statements have been prepared on a historical cost basis except for certain financial instruments classified as fair value through profit and loss, which are stated at their fair values. In addition, these financial statements have been prepared using the accrual basis of accounting and are presented in Canadian dollars unless otherwise specified.

2. Basis of preparation (continued)

Use of estimates and judgements

The preparation of the Company's financial statements in conformity with IFRS requires management to make estimates and assumptions concerning the future. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. However, actual outcomes can differ from these estimates.

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Income taxes:

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at June 30, 2019, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

ii) Going Concern:

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern (Note 1).

3. Significant Accounting Policies

Financial Instruments

(i) Classification

The Company classifies its financial instruments in the following categories: at fair value through profit and loss ("FVTPL"), at fair value through other comprehensive income (loss) ("FVTOCI") or at amortized cost. The Company determines the classification of financial assets at initial recognition. The classification of debt instruments is driven by the Company's business model for managing the financial assets and their contractual cash flow characteristics. Equity instruments that are held for trading are classified as FVTPL. For other equity instruments, on the day of acquisition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to designate them as at FVTOCI. Financial liabilities are measured at amortized cost, unless they are required to be measured at FVTPL (such as instruments held for trading or derivatives) or if the Company has opted to measure them at FVTPL.

(ii) Measurement

Financial assets and liabilities at amortized cost

Financial assets and liabilities at amortized cost are initially recognized at fair value plus or minus transaction costs, respectively, and are subsequently carried at amortized cost less any impairment.

Financial assets and liabilities at FVTPL

Financial assets and liabilities carried at FVTPL are initially recorded at fair value and transaction costs are expensed in profit or loss. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets and liabilities held at FVTPL are included in profit or loss in the period in which they arise.

Debt investments at FVOCI

These assets are subsequently measured at fair value. Interest income calculated using the effective interest method, foreign exchange gains and losses and impairment are recognized in profit or loss. Other net gains and losses are recognized in other comprehensive income ("OCI"). On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.

Equity investments at FVOCI

These assets are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in OCI and are never reclassified to profit or loss.

(iii) Impairment of financial assets at amortized cost

The Company recognizes a loss allowance for expected credit losses on financial assets that are measured at amortized cost. At each reporting date, the Company measures the loss allowance for the financial asset at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If, at the reporting date, the financial asset has not increased significantly since initial recognition, the Company measures the loss allowance for the financial asset at an amount equal to the twelve month expected credit losses. The Company shall recognize in profit or loss, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

3. Significant Accounting Policies (continued)

(iv) Derecognition

Financial assets
The Company derecognizes financial assets only when the contractual rights to cash flows from the financial assets expire, or when it transfers the financial assets and substantially all of the associated risks and rewards of ownership to another entity.

Financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. The Company also derecognizes a financial liability when the terms of the liability are modified such that the terms and/or cash flows of the modified instrument are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

Gains and losses on derecognition are generally recognized in profit or loss.

Income taxes

i) Current income tax

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

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

ii) Deferred income tax

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

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

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

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

3. Significant Accounting Policies (continued)

Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects. Share capital issued for non-monetary consideration is recorded at fair value, being the price of the most recently completed financing at the time of issuance. Proceeds received for the issuance of share units consisting of common shares and warrants are recorded based on the residual value method where common shares are valued first and any excess over fair value is allocated to the warrant.

Loss per share

Basic loss per share is computed by dividing the loss available to common shareholders by the weighted average number of common shares outstanding during the period. The computation of the diluted loss per share assumes the conversion, exercise or contingent issuance of securities only when such conversion, exercise or issuance would have a dilutive effect on the loss per share.

The dilutive effect of outstanding options and warrants and their equivalents is reflected in diluted loss per share by assuming that the proceeds would be used to purchase common shares at the average market price during the period.

4. Loan payable

In January 2019, the Company received a $2,000 unsecured, non-interest-bearing loan from a company controlled by a close family member of a director with no fixed term of repayment. In February 2021, an additional $1,600 was advanced to the Company with the same terms. The loan was repaid subsequent to June 30, 2021.

5. Share capital

(a) Authorized

The Company has authorized an unlimited number of common shares without par value.

(b) Issued

As at June 30, 2019, there were 8,250,000 common shares outstanding. During the period ended June 30, 2019, 8,250,000 common shares were issued for gross proceeds of $8,250. The amount is included in due from shareholders on the statement of financial position and was settled subsequent to period end (Note 10).

6. Related party transactions

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer (CEO) and Chief Financial Officer (CFO).

During the period ended June 30, 2019, the Company was loaned 2,000 by a company controlled by a close family member of a director (Note 4).

7. Management of capital

The Company considers its capital to be comprised of shareholders' equity. The Board does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

In order to carry out the planned activities and pay for administrative costs, the Company may attempt to raise additional amounts of capital through the issuance of shares. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management since incorporation. The Company is not subject to external capital requirements.

8. Financial instruments

(a) Categories of financial instruments and fair value measurements

	June 30, 2019
Financial assets at amortized cost	
Cash	$ 750
Due from shareholders	8,250
Financial liabilities at amortized cost	
Accounts payable	9,450
Accrued liabilities	-
Loan payable	2,000

The Company considers that the carrying amount of all its financial assets recognized at amortized cost in the financial statements approximate their fair value due to the demand nature or short-term maturity of these instruments.

(b) Management of financial risks

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board approves and monitors the risk management processes. The type of risk exposure and the way in which such exposure is managed is provided as follows:

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company did not have sufficient cash to meet its current liabilities at June 30, 2019. The Company assessed liquidity risk as high (Note 1).

(Expressed in Canadian Dollars)

8. Financial instruments (continued)

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is not exposed to foreign exchange risk.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's loan payable is non-interest bearing. The Company assessed interest rate risk as low.

9. Income taxes

A reconciliation of the expected income tax recovery to the actual income tax recovery is as follows:

	Period ended June 30, 2019
Loss before income taxes	$ (10,700)
Statutory tax rate	27.0%
Expected tax recovery at the statutory tax rate	(2,889)
Deferred tax assets not recognized	2,889
Income tax recovery	$ -

The Company has the following deductible temporary differences for which no deferred tax asset has been recognized:

	June 30, 2019
Non-capital losses	$ 2,889

The Company has non-capital losses of $10,700 available for carry-forward that will expire in 2019.

10. Subsequent events

On June 16, 2021, the Company closed a non-brokered private placement through the issuance of 5,000,000 common shares for gross proceeds of $100,000.

On July 19, 2021, the Company issued a total of 5,000,000 common shares with a fair value of $100,000 to third parties in exchange for a blood analyzer machine and rights to the associated software.

On September 2, 2021, the Company executed an amalgamation agreement (the "Amalgamation") with Standard Acquisition Corp. ("Standard") and the Company's wholly-owned subsidiary, 1318188 B.C. Ltd. ("Subco"), which was incorporated on August 3, 2021 for the purposes of executing the Amalgamation. The Amalgamation contemplated Standard and the Company combining their respective business by way of a three-cornered amalgamation in which Subco amalgamated with Standard to form one corporation ("Amalco") pursuant to which: (i) the Company issued securities of the Company to the security holders of Standard in exchange for their securities of Standard on a one-for-one basis and (ii) Amalco become a wholly-owned subsidiary of the Company.

10. Subsequent events (continued)

On September 28, 2021, the Amalgamation closed and the Company issued 11,277,000 common shares to Standard shareholders.

On October 8, 2021, the Company closed the acquisition of the “All Bets Are On” mobile software application from a third party for US$40,000, with US$25,000 due on the closing date and US$2,500 due on the first business day of each successive month after closing, for a period of six months. All payments have been completed.

On December 7, 2021, the Company closed a non-brokered private placement by issuing 10,000,000 Units (each, a “Unit”) at a price of $0.05 per Unit for gross proceeds of $500,000. Each Unit comprises one common share and one common share purchase warrant (a “Warrant”) of the Company, with each Warrant entitling the holder thereof to acquire an additional common share at any time from the date of issue of the Warrants until the date which is 24 months after the date of issue at an exercise price of $0.10.

On December 14, 2021, $36,832 in accounts payable was forgiven net of $8,251 due from shareholders, which resulted in a gain on forgiveness of debt of $28,581.

On April 29, 2022, 4,550,000 Warrants were exercised for gross proceeds of $455,000.

Moss Genomics Inc.

Condensed Consolidated Interim Financial Statements
For the nine months ended March 31, 2022 and 2021

Expressed in Canadian Dollars

Moss Genomics Inc.

Condensed Consolidated Interim Statements of Financial Position

(Expressed in Canadian Dollars)

	March 31, 2022	June 30, 2021
Assets		
Current assets		
Cash	**$ 391,316**	$ 534
Due from shareholders (Note 7)	**-**	108,251
	391,316	108,785
Equipment and software (Note 5)	**123,674**	-
Total assets	**$ 514,990**	$ 108,785
Liabilities		
Current liabilities		
Accounts payable (Note 8)	**$ 61,889**	$ 114,406
Accrued liabilities	**17,191**	2,487
Loan payable (Note 6)	**3,600**	3,600
Total liabilities	**82,680**	120,493
Shareholders' equity (deficiency)		
Share capital (Note 7)	**953,230**	108,251
Deficit	**(520,920)**	(119,959)
Total shareholders' equity (deficiency)	**432,310**	(11,708)
Total liabilities and shareholders' equity (deficiency)	**$ 514,990**	$ 108,785

Nature and continuance of operations (Note 1)

Approved on behalf of the Board on [•], 2022:

Karl Cahill, CEO and Director

Nitin Kaushal, Director

Moss Genomics Inc.

Condensed Consolidated Interim Statements of Loss and Comprehensive Loss

(Expressed in Canadian Dollars)

	Three months ended		Nine months ended	
	March 31, 2022	March 31, 2021	**March 31, 2022**	March 31, 2021
Expenses				
Consulting fees (Note 8)	**$ 120,187**	$ -	**$ 292,920**	$ -
Professional fees	**19,748**	305	**39,491**	3,117
Office and miscellaneous	**679**	18	**1,491**	54
Transfer agent and filing fees	**-**	-	**-**	-
Marketing fees	**11,914**	-	**68,609**	-
Depreciation expense (Note 5)	**11,220**	-	**27,031**	-
Loss and comprehensive loss	**$ 163,748**	$ 323	**$ 429,542**	$ 3,171
Basic and diluted loss per share	**$ 0.00**	$ 0.00	**$ 0.01**	$ 0.00
Weighted average number of shares outstanding – basic and diluted	**47,229,876**	8,250,000	**63,138,534**	8,250,000

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

Moss Genomics Inc.

Condensed Consolidated Interim Statements of Changes in Shareholders' Equity (Deficiency)

(Expressed in Canadian Dollars)

	Share capital			
	Number	Amount	Deficit	Total shareholders' equity (deficiency)
Balance, June 30, 2020	8,250,000	$ 8,251	$ (11,468)	$ (3,217)
Loss and comprehensive loss for the period	-	-	(3,171)	(3,171)
Balance, March 31, 2021	8,250,000	$ 8,251	$ (14,639)	$ (6,388)
Balance, June 30, 2021	13,250,000	$ 108,251	$ (119,959)	$ (11,708)
Common shares issued for equipment (Notes 5 and 7)	5,000,000	100,000	-	100,000
Common shares issued for Amalgamation (Notes 4 and 7)	11,277,000	244,979	-	244,979
Common shares issued in private placement (Note 7)	10,000,000	500,000	-	500,000
Forgiveness of debt (Note 7)	-	-	28,581	28,581
Loss and comprehensive loss for the period	-	-	(429,542)	(429,542)
Balance, March 31, 2022	**39,527,000**	**$ 953,230**	**$ (520,920)**	**$ 432,310**

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

Moss Genomics Inc.

Condensed Consolidated Interim Statements of Cash Flows

(Expressed in Canadian Dollars)

	Nine months ended March 31, 2022	Nine months ended March 31, 2021
Cash provided by (used in):		
Operating activities		
Loss and comprehensive loss for the period	**$ (429,542)**	$ (3,171)
Non-cash items:		
Depreciation expense	**27,031**	-
Changes in non-cash working capital items:		
Due from shareholder	**308,252**	1,600
Accounts payable and accrued liabilities	**(13,413)**	1,445
Net cash used in operating activities	**(107,672)**	(126)
Investing activities		
Cash on acquisition of Standard Acquisition Corp.	**46,022**	-
Purchase of equipment and software	**(47,568)**	-
Net cash used in investing activities	**(1,546)**	-
Financing activities		
Private placement	**500,000**	-
Net cash provided by financing activities	**500,000**	-
Increase (decrease) in cash	**390,782**	(126)
Cash, beginning of the period	**534**	678
Cash, end of the period	**$ 391,316**	$ 552
Supplemental cash flow information		
Interest paid	**$ -**	$ -
Taxes paid	**-**	-
Fair value of shares issued for equipment (Notes 5 and 7)	**100,000**	-
Equipment included in accounts payable and accrued liabilities	**3,137**	-
Fair value of shares issued for Amalgamation (Note 4)	**244,979**	-

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

1. Nature and continuance of operations

Moss Genomics Inc. (the "Company") was incorporated under the British Columbia Business Corporations Act on September 25, 2018. The Company is a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE"). On June 18, 2021, the Company changed its name to Moss Genomics Inc. from Nou Camp Capital Corp. The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8.

These consolidated financial statements have been prepared on a going concern basis, which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business. There is no assurance that the Company will be able to finance its business operations. As such, the Company's business involves a high degree of risk. Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern.

Since March 2020, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to business 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. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the Company and its operations in future periods.

2. Basis of Preparation

Statement of compliance with International Financial Reporting Standards

These condensed consolidated interim financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting, using accounting policies consistent with the International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and Interpretations of the International Financial Reporting Interpretations Committee ("IFRIC").

Basis of measurement

These condensed consolidated interim financial statements have been prepared on a historical cost basis except for certain financial instruments classified as fair value through profit and loss, which are stated at their fair values. In addition, these condensed consolidated interim financial statements have been prepared using the accrual basis of accounting and are presented in Canadian dollars unless otherwise specified.

Basis of Consolidation

The consolidated financial statements include the accounts of the Company and its wholly owned subsidiary, Standard Acquisition Corp. from the date of acquisition, September 28, 2021 (Note 4). Inter-company balances and transactions, including unrealized income and expenses arising from inter-company transactions, are eliminated on consolidation.

2. Basis of Preparation (continued)

Use of estimates and judgements

The preparation of the Company's consolidated financial statements in conformity with IFRS requires management to make estimates and assumptions concerning the future. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. However, actual outcomes can differ from these estimates.

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Income taxes:

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at March 31, 2022, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

ii) Going Concern:

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern (Note 1).

iii) Asset acquisition versus business combination:

Management applied judgment with respect to whether the reverse takeover transaction with Standard Acquisition Corp. was considered an asset acquisition or business combination. The assessments required management to assess the inputs, processes and outputs of the company acquired at the time of acquisition. Pursuant to the assessment, the transaction was considered to be an asset acquisition (Note 4).

2. Basis of Preparation (continued)

iv) Determination of useful lives of equipment and software

Each significant component of equipment is depreciated over their estimated useful lives. Estimated useful lives are determined based on current facts and past management experience and take into consideration the anticipated physical life of the asset, existing long-term sales agreements, and contracts, current and forecasted demand, and the potential for technological obsolescence.

v) Non-monetary, share-based transactions:

A share-based payment is a transaction in which the entity receives goods or services either as consideration for its equity instruments or by incurring liabilities for amounts based on the price of the entity's shares or other equity instruments of the entity. On the issuance of equity instruments in exchange for goods or services, management's judgement is required to determine the fair value of the equity instruments and the goods or services received.

3. Significant Accounting Policies

The accounting policies followed by the Company are set out in Note 3 to the audited financial statements of the Company for the years ended June 30, 2021 and 2020, and have been consistently followed in the preparation of these condensed consolidated interim financial statements. Other accounting pronouncements with future effective dates are either not applicable or are not expected to have a material impact on the Company's financial statements. During the nine months ended March 31, 2022, the Company adopted the following accounting policies:

(a) Equipment and software

The Company's equipment and software is stated at cost less accumulated depreciation. Depreciation of equipment is calculated on a straight-line basis of 5 years, whilst depreciation of software is calculated on a straight-line basis of two years.

4. Amalgamation with Standard Acquisition Corp.

On September 28, 2021, the Company closed the acquisition of Standard Acquisition Corp. (the "Amalgamation"). Pursuant to the Amalgamation, Standard Acquisition Corp. ("Standard") shareholders were issued an aggregate of 11,277,000 common shares of the Company in exchange for all of the issued and outstanding shares of Standard, and Standard became a wholly owned subsidiary of the Company. The Company's common shares issued were measured at the fair value of the net assets acquired as it was determined to the more reliable measure of fair value.

The acquisition of Standard was accounted for as an asset acquisition in accordance with the guidance provided in IFRS 2, Share-based Payments as Standard did not qualify as a business according to the definition in IFRS 3, Business Combinations ("IFRS 3"). Accordingly, the acquisition did constitute a business combination; rather it was treated as an issuance of common shares by the Company for the net assets of Standard.

(Expressed in Canadian Dollars)

4. Amalgamation with Standard Acquisition Corp. (continued)

The purchase price is allocated as follows:

Consideration		
Fair value of the Company's shares:		
(11,277,000 common shares)	$	244,979
Net assets acquired		
Cash		46,022
Receivables		200,001
Accounts payable		(1,044)
		244,979
Expense (income)		**-**

5. Equipment and software

On July 19, 2021, the Company issued a total of 5,000,000 common shares with a fair value of $100,000 to third parties in exchange for a blood analyzer machine and rights to the associated software. The useful life of the Company's equipment has been determined to be five years.

On October 8, 2021, the Company closed the acquisition of the "All Bets Are On" mobile software application from a third party for US$40,000, with US$25,000 due on the closing date and US$2,500 due on the first business day of each successive month after closing, for a period of six months. The useful life of the Company's mobile software has been determined to be two years. Subsequent to March 31, 2022, all payments have been made.

During the nine months ended March 31, 2022, the Company recorded $27,031 in depreciation expense for the Company's equipment and software, which are all based in Canada.

The following table shows details of cost and accumulated amortization for the Company's equipment and software for the nine months ended March 31, 2022:

Cost	Equipment and software	
Balance, June 30, 2021	$	-
Additions		150,705
Balance, March 31, 2022	**$**	**150,705**
Accumulated amortization		
Balance, June 30, 2021	$	-
Amortization		27,031
Balance, March 31, 2022	**$**	**27,031**
Net book value		
Balance, June 30, 2021	$	-
Balance, December 31, 2021	**$**	**123,674**

6. Loan payable

At March 31, 2022, the Company had an unsecured, non-interest-bearing loan from a company controlled by a close family member of a director with no fixed term of repayment of $3,600 (June 30, 2021 - $3,600). On April 15, 2022, the loan was repaid.

7. Share capital

(a) Authorized

The Company has authorized an unlimited number of common shares without par value.

(b) Issued

As at March 31, 2022, there were 39,527,000 common shares outstanding (June 30, 2021 – 13,250,000).

On July 19, 2021, the Company issued a total of 5,000,000 common shares with a fair value of $100,000 to third parties in exchange for a blood analyzer machine and rights to the associated software (Note 5).

On September 28, 2021, pursuant with closing the Amalgamation, the Company issued 11,277,000 common shares to Standard shareholders (Note 4).

On December 7, 2021, the Company closed a non-brokered private placement by issuing 10,000,000 Units (each, a "Unit") at a price of $0.05 per Unit for gross proceeds of $500,000. Each Unit comprises one common share and one common share purchase warrant (a "Warrant") of the Company, with each Warrant entitling the holder thereof to acquire an additional common share at any time from the date of issue of the Warrants until the date which is 24 months after the date of issue at an exercise price of $0.10. Using the residual value method of accounting for share purchase warrants issued as part of Units in private placements, no value was assigned to the warrants.

There were 10,000,000 warrants outstanding as at March 31, 2022. On April 29, 2022, 4,550,000 share purchase warrants were exercised for gross proceeds of $455,000.

On December 14, 2021, $36,832 in accounts payable was forgiven net of the due from shareholders of $8,251, which resulted in a gain on forgiveness of debt of $28,581. As the debtors were acting in their capacity as shareholders of the Company, the gain on debt settlement was recorded in deficit as a recovery of shareholders' equity.

8. Related party transactions

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consist of members of the Board and corporate officers, including the Company's Chief Executive Officer and Chief Financial Officer.

During the nine months ended March 31, 2022, the Company incurred consulting fees for key management remuneration of $102,097 (2021 - $Nil) with the Company's Chief Executive Officer ("CEO"). As at March 31, 2022, the Company owed $12,808 (June 30, 2021 - $37,595) due to the CEO included in accounts payable.

During the nine months ended March 31, 2022, the Company recorded consulting fees for key management remuneration of $116,986 with the President of the Company (2021 - $Nil). As at March 31, 2022, the Company owed $37,835 (June 30, 2021 - $38,591) due to the President, included in accounts payable.

As at March 31, 2022, the Company had $9,450 (June 30, 2021 - $9,450) payable to a company controlled by a close family member of a director for administration services rendered during fiscal 2019, which has been included in accounts payable.

These transactions are in the normal course of the operations on normal commercial terms and conditions, which is the amount of consideration established and agreed to by the related parties.

(Expressed in Canadian Dollars)

9. Management of capital

The Company considers its capital to be comprised of shareholders' equity. The Board does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

In order to carry out the planned activities and pay for administrative costs, the Company may attempt to raise additional amounts of capital through the issuance of shares. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management since incorporation. The Company is not subject to external capital requirements.

10. Financial instruments

(a) Categories of financial instruments and fair value measurements

	March 31, 2022	June 30, 2021
Financial assets at amortized cost		
Cash	**$ 391,316**	$ 534
Due from shareholders	**-**	108,251
Financial liabilities at amortized cost		
Accounts payable	**61,889**	114,406
Accrued liabilities	**17,191**	2,487
Loan payable	**3,600**	3,600

The Company considers that the carrying amount of all its financial assets recognized at amortized cost in the financial statements approximate their fair value due to the demand nature or short-term maturity of these instruments.

(b) Management of financial risks

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board approves and monitors the risk management processes. The type of risk exposure and the way in which such exposure is managed is provided as follows:

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company had sufficient cash to meet its current liabilities at March 31, 2022; however, additional funds will be required. The Company assessed liquidity risk as high (Note 1).

10. Financial instruments (continued)

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is exposed to foreign exchange risk on its accounts payable denominated in US dollars.

As at March 31, 2022 and June 30, 2021, the Company had exposure to foreign currency risk through the following assets and liabilities denominated in US Dollars:

	March 31, 2022	June 30, 2021
	US Dollars	US Dollars
Accounts payable and accrued liabilities	(40,000)	(60,375)
Canadian dollar equivalent	(50,643)	(76,186)

Based on the above net exposures a 5% change in the Canadian Dollar/US Dollar exchange rate would impact the Company's net loss by approximately $2,500 (June 30, 2021 - $5,000). As at March 31, 2022 and June 30, 2021 the Company has not hedged its exposure to currency fluctuations. The Company assessed its financial currency risk as moderate as at March 31, 2022 and June 30, 2021.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's loan payable is non-interest bearing. The Company assessed interest rate risk as low.

Standard Acquisition Corp.

Financial Statements for the period from incorporation on February 17, 2021 to June 30, 2021

Expressed in Canadian Dollars

INDEPENDENT AUDITOR'S REPORT

To the Directors of
Standard Acquisition Corp.

Opinion

We have audited the accompanying financial statements of Standard Acquisition Corp. (the "Company"), which comprise the statement of financial position as at June 30, 2021, and the statements of loss and comprehensive loss, changes in equity (deficit), and cash flows for the period from incorporation on February 17, 2021 to June 30, 2021, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at June 30, 2021, and its financial performance and its cash flows for the period from incorporation on February 17, 2021 to June 30, 2021 in accordance with International Financial Reporting Standards ("IFRS").

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 Auditor's 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 in our audit is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 of the financial statements, which indicates that there is no assurance that the Company will be able to finance its operations. As such, the Company's business involves a high degree of risk and there is no assurance that the Company will become profitable. As stated in Note 1, these events and conditions indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information obtained at the date of this auditor's report includes Management's Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We obtained Management's Discussion and Analysis prior to the date of this auditor's report. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, 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.

Auditor's 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 auditor's 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 judgment and maintain professional skepticism throughout the audit. 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 auditor's 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 auditor's 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is Alyson Neil.

Vancouver, Canada

Chartered Professional Accountants

●, 2022

Standard Acquisition Corp.

Statement of Financial Position

(Expressed in Canadian Dollars)

As at

		June 30, 2021
Assets		
Current assets		
Cash	$	180,022
Due from shareholders (Note 4)		1
Total assets	$	180,023
Liabilities		
Current liabilities		
Accounts payable	$	1,043
Total liabilities		1,043
Shareholders' equity		
Share capital (Note 4)		130,001
Special warrants (Note 4)		54,662
Deficit		(5,683)
Total shareholders' equity		178,980
Total liabilities and shareholders' equity	$	180,023

Nature and continuance of operations (Note 1)

Subsequent events (Note 9)

Approved on behalf of the Board:

Karl Cahill, CEO and Director

The accompanying notes are an integral part of these financial statements

Standard Acquisition Corp.

Statements of Loss and Comprehensive Loss

(Expressed in Canadian Dollars)

	For the period from incorporation on February 17, 2021 to June 30, 2021
Expenses	
Transfer agent and filing fees	$ 4,400
Professional fees	1,043
Office and miscellaneous	240
Loss and comprehensive loss	$ 5,683
Basic and diluted loss per share	$ 0.00
Weighted average number of shares outstanding – basic and diluted	7,879,699

The accompanying notes are an integral part of these financial statements

Standard Acquisition Corp.

Statements of Changes in Shareholders' Equity (Deficit)

(Expressed in Canadian Dollars)

	Share capital				
	Number	Amount	Special warrants	Deficit	Total shareholders' equity
Balance, February 17, 2021 (Incorporation)	-	$ -	$ -	$ -	$ -
Incorporation share	1	1	-	-	1
Shares issued in private placements	8,000,000	130,000	-	-	130,000
Special warrants issued for cash		-	66,350	-	66,350
Share issuance costs		-	(11,688)	-	(11,688)
Loss and comprehensive loss for the year	-	-	-	(5,683)	(5,683)
Balance, June 30, 2021	8,000,001	$ 130,001	54,662	$ (5,683)	$ 178,980

The accompanying notes are an integral part of these financial statements

Standard Acquisition Corp.
Statements of Cash Flows
(Expressed in Canadian Dollars)

	For the period from incorporation on February 17, 2021 to June 30, 2021
Cash provided by (used in):	
Operating activities	
Loss and comprehensive loss for the period	$ (5,683)
Changes in non-cash working capital items:	
Accounts payable and accrued liabilities	1,043
Net cash used in operating activities	(4,640)
Financing activities	
Proceeds from issuance of common shares	130,000
Proceeds from issuance of special warrants, net of issuance costs	54,662
Net cash provided by financing activities	184,662
Increase in cash	180,022
Cash, incorporation	-
Cash, end of period	$ 180,022

Supplemental cash flow information

Interest paid	$ -	$ -
Taxes paid	$ -	$ -

The accompanying notes are an integral part of these financial statements

1. Nature and continuance of operations

Standard Acquisition Corp. (the "Company") was incorporated under the British Columbia Business Corporations Act on February 17, 2021. The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8. Subsequent to June 30, 2021, the Company amalgamated with a wholly-owned subsidiary of a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE") (Note 9).

These financial statements have been prepared on a going concern basis, which assumes the Company will be able to realize its assets and discharge its liabilities in the normal course of business. There is no assurance that the Company will identify an appropriate business for acquisition or investment, and even if so identified and warranted, it may not be able to finance such an acquisition or investment. As such, the Company's business involves a high degree of risk. Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern.

Since March 2020, the outbreak of the novel strain of coronavirus, specifically identified as "COVID-19", has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which include the implementation of travel bans, self-imposed quarantine periods and social distancing, have caused material disruption to business 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. It is not possible to reliably estimate the length and severity of these developments and the impact on the financial results and conditions of the Company and its operations in future periods.

2. Basis of preparation

Statement of compliance with International Financial Reporting Standards

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

Basis of measurement

These financial statements have been prepared on a historical cost basis except for certain financial instruments classified as fair value through profit and loss, which are stated at their fair values. In addition, these financial statements have been prepared using the accrual basis of accounting and are presented in Canadian dollars unless otherwise specified.

2. Basis of preparation (continued)

Use of estimates and judgements

The preparation of the Company's financial statements in conformity with IFRS requires management to make estimates and assumptions concerning the future. Estimates and assumptions are continuously evaluated and are based on management's experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. However, actual outcomes can differ from these estimates.

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Income taxes:

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at June 30, 2021, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

ii) Going Concern:

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern (Note 1).

3. Significant Accounting Policies

Financial Instruments

(i) Classification

The Company classifies its financial instruments in the following categories: at fair value through profit and loss ("FVTPL"), at fair value through other comprehensive income (loss) ("FVTOCI") or at amortized cost. The Company determines the classification of financial assets at initial recognition. The classification of debt instruments is driven by the Company's business model for managing the financial assets and their contractual cash flow characteristics. Equity instruments that are held for trading are classified as FVTPL. For other equity instruments, on the day of acquisition, the Company can make an irrevocable election (on an instrument-by-instrument basis) to designate them as at FVTOCI. Financial liabilities are measured at amortized cost, unless they are required to be measured at FVTPL (such as instruments held for trading or derivatives) or if the Company has opted to measure them at FVTPL.

(ii) Measurement

Financial assets and liabilities at amortized cost

Financial assets and liabilities at amortized cost are initially recognized at fair value plus or minus transaction costs, respectively, and are subsequently carried at amortized cost less any impairment.

Financial assets and liabilities at FVTPL

Financial assets and liabilities carried at FVTPL are initially recorded at fair value and transaction costs are expensed in profit or loss. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets and liabilities held at FVTPL are included in profit or loss in the period in which they arise.

Debt investments at FVOCI

These assets are subsequently measured at fair value. Interest income calculated using the effective interest method, foreign exchange gains and losses and impairment are recognized in profit or loss. Other net gains and losses are recognized in other comprehensive income ("OCI"). On derecognition, gains and losses accumulated in OCI are reclassified to profit or loss.

Equity investments at FVOCI

These assets are subsequently measured at fair value. Dividends are recognized as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognized in OCI and are never reclassified to profit or loss.

(iii) Impairment of financial assets at amortized cost

The Company recognizes a loss allowance for expected credit losses on financial assets that are measured at amortized cost. At each reporting date, the Company measures the loss allowance for the financial asset at an amount equal to the lifetime expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition. If, at the reporting date, the financial asset has not increased significantly since initial recognition, the Company measures the loss allowance for the financial asset at an amount equal to the twelve month expected credit losses. The Company shall recognize in profit or loss, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized.

3. Significant Accounting Policies (continued)

(iv) Derecognition

Financial assets
The Company derecognizes financial assets only when the contractual rights to cash flows from the financial assets expire, or when it transfers the financial assets and substantially all of the associated risks and rewards of ownership to another entity.

Financial liabilities

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expire. The Company also derecognizes a financial liability when the terms of the liability are modified such that the terms and/or cash flows of the modified instrument are substantially different, in which case a new financial liability based on the modified terms is recognized at fair value.

Gains and losses on derecognition are generally recognized in profit or loss.

Income taxes

i) Current income tax

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

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

ii) Deferred income tax

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

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

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

3. Significant Accounting Policies (continued)

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

Share capital

The Company records proceeds from share issuances net of issue costs and any tax effects. Share capital issued for non-monetary consideration is recorded at fair value, being the share price of the most recently completed financing. Proceeds received for issuance of share units consisting of common shares and warrants are recorded based on the residual value method where common shares are valued first and any excess over fair value is allocated to the warrant.

Loss per share

Basic loss per share is computed by dividing the loss available to common shareholders by the weighted average number of common shares outstanding during the period. The computation of the diluted loss per share assumes the conversion, exercise or contingent issuance of securities only when such conversion, exercise or issuance would have a dilutive effect on the loss per share.

The dilutive effect of outstanding options and warrants and their equivalents is reflected in diluted loss per share by assuming that the proceeds would be used to purchase common shares at the average market price during the period.

4. Share capital

(a) Authorized

The Company has authorized an unlimited number of common shares without par value.

(b) Issued

As at June 30, 2021, there were 8,000,001 common share outstanding.

On February 17, 2021, 1 common share was issued for gross proceeds of $1, which is recorded in due from shareholders as at June 30, 2021, and was received subsequent to period end.

On February 19, 2021, 3,000,000 common shares were issued for gross proceeds of $30,000. Subsequent to period end, the Company re-priced these shares from $0.01 per share to $0.02 per share, resulting in a shareholder receivable of $30,000, which was received subsequent to period end.

On February 19, 2021, 5,000,000 common shares were issued for gross proceeds of $100,000.

On February 19, 2021, 1,127,000 special warrants (“Special Warrants”) were issued for gross proceeds of $66,350. In conjunction with the issuance of the Special Warrants, 200,000 Special Warrants with a fair value of $10,000 were issued to brokers and accordingly, are recorded in share issuance costs. Additional cash share issuance costs of $1,688 were also incurred. Each Special Warrant is convertible into one common share of the Company on the date determined by the Company. On September 21, 2021, all Special Warrants outstanding were converted into common shares of the Company (Note 9).

5. Related party transactions

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer and Chief Financial Officer.

During the period ended June 30, 2021, the Company had no transactions with related parties or remuneration to key management personnel.

6. Management of capital

The Company considers its capital to be comprised of shareholders' equity. The Board does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business.

In order to carry out the planned activities and pay for administrative costs, the Company may attempt to raise additional amounts of capital through the issuance of shares. Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable. There were no changes in the Company's approach to capital management since incorporation. The Company is not subject to external capital requirements.

7. Financial instruments

(a) Categories of financial instruments and fair value measurements

	June 30, 2021
Financial assets at amortized cost	
Cash	$ 180,022
Due from shareholders	1
Financial liabilities at amortized cost	
Accounts payable	1,043

The Company considers that the carrying amount of all its financial assets recognized at amortized cost in the financial statements approximate their fair value due to the demand nature or short-term maturity of these instruments.

(b) Management of financial risks

The Company is exposed in varying degrees to a variety of financial instrument related risks. The Board approves and monitors the risk management processes. The type of risk exposure and the way in which such exposure is managed is provided as follows:

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

(Expressed in Canadian Dollars)

7. Financial instruments (continued)

(b) Management of financial risks (continued)

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company had sufficient cash to meet its current liabilities at June 30, 2021; however, additional funds will be required to enable the Company to pursue an appropriate business acquisition or investment. The Company assessed liquidity risk as high.

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is not exposed to foreign exchange risk.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to interest rate risk.

8. Income taxes

A reconciliation of the expected income tax recovery to the actual income tax recovery is as follows:

	Period ended June 30, 2021
Loss before income taxes	$ (5,683)
Statutory tax rate	27.0%
Expected tax recovery at the statutory tax rate	(1,534)
Effect of share issuance costs not recognized	(456)
Change in valuation allowance	1,990
Income tax recovery	$ -

The Company has the following deductible temporary differences for which no deferred tax asset has been recognized:

	June 30, 2021
Non-capital losses	$ 1,626
Share issuance costs	365
Total	1,991

The Company has non-capital losses of $6,021 available for carry-forward that will expire in 2041.

9. Subsequent events

On July 31, 2021, the Company issued 1,800,000 common shares for gross proceeds of $36,000.

On August 31, 2021, the Company issued 150,000 Special Warrants in exchange for business advisory services rendered.

On September 2, 2021, the Company executed an amalgamation agreement (the "Amalgamation") with Moss Genomics Inc. ("Moss Genomics") and Moss Genomics' wholly-owned subsidiary, 1318188 B.C. Ltd. ("Subco"), which was incorporated on August 3, 2021 for the purposes of executing the Amalgamation. On, September 28, 2021, the Amalgamation closed and the Company and Moss Genomics combined their respective business by way of a three-cornered amalgamation in which Subco amalgamated with the Company to form one corporation ("Amalco"). Further: (i) Moss Genomics issued 11,277,000 common shares to the security holders of the Company in exchange for their securities of the Company on a one-for-one basis and (ii) Amalco became a wholly-owned subsidiary of Moss Genomics.

On September 21, 2021, all Special Warrants outstanding converted into common shares of the Company, which resulted in the issuance of 1,477,000 common shares (Note 4).

APPENDIX B
MANAGEMENT's DISCUSSION & ANALYSIS

MOSS GENOMICS INC.

Management Discussion and Analysis
For the Years Ended June 30, 2021 and 2020
(Expressed in Canadian Dollars)

This management's discussion and analysis ("**MD&A**") is management's interpretation of the financial condition and results of operations of Moss Genomics Inc. ("**Moss**" or the "**Company**") for the years ended June 30, 2021 and 2020. This MD&A should be read in conjunction with the audited financial statements of the Company for the years ended June 30, 2021 and 2020, prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB"). This MD&A complements and supplements, but does not form part of, the Company's financial statements.

All forward-looking statements, including those not specifically identified herein, are made subject to cautionary language contained herein. Readers are advised to refer to the cautionary language when reading any forward-looking statements. All dollar amounts contained herein are expressed in Canadian dollars unless otherwise indicated. This MD&A has been prepared as of [•], 2022.

OVERALL PERFORMANCE

Background

Moss was incorporated under the British Columbia Business Corporations Act on September 25, 2018. The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8.

The Company is a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE"). On June 18, 2021, the Company changed its name to Moss Genomics Inc. from Nou Camp Capital Corp.

As at June 30, 2021, the Company had $534 (2020 - $678) in cash and the Company's current liabilities exceeded its current assets by $11,708 (2020 – current liabilities exceeded current assets by $3,217). The Company incurred a net and comprehensive loss of $108,491 during the year ended June 30, 2021 (2020 - $768).

On July 19, 2021, the Company issued a total of 5,000,000 common shares with a fair value of $100,000 to third parties in exchange for a blood analyzer machine and rights to the associated software.

On September 2, 2021, the Company executed an amalgamation agreement (the "Amalgamation") with Standard Acquisition Corp. ("Standard") and the Company's wholly-owned subsidiary, 1318188 B.C. Ltd. ("Subco"), which was incorporated on August 3, 2021 for the purposes of executing the Amalgamation. The Amalgamation contemplated Standard and the Company combining their respective business by way of a three-cornered amalgamation in which Subco amalgamates with Standard to form one corporation ("Amalco") pursuant to which: (i) the Company issued securities of the Company to the security holders of Standard in exchange for their securities of Standard on a one-for-one basis and (ii) Amalco became a wholly-owned subsidiary of the Company.

On September 28, 2021, the Amalgamation closed and the Company issued 11,277,000 common shares to Standard shareholders.

On October 8, 2021, the Company closed the acquisition of the "All Bets Are On" mobile software application from a third party for US$40,000, with US$25,000 due on the closing date and US$2,500 due on the first business day of each successive month after closing, for a period of six months. All payments have been completed.

SELECTED FINANCIAL INFORMATION

Financial Position

The following financial data is derived from the financial statements for the years ended June 30, 2021 and 2020:

		June 30, 2021		June 30, 2020
Cash	$	534	$	678
Total assets	$	108,785	$	8,929
Total liabilities	$	120,493	$	12,146
Shareholders' deficit	$	(11,708)	$	(3,217)

Moss had $534 in cash as at June 30, 2021 compared to $678 as at June 30, 2020. The decrease in cash was due to bank fees and cash used in operating activities.

Liabilities increased from $12,146 as at June 30, 2020 to $120,493 as at June 30, 2021. The majority of this increase is related to the timing of payments for costs related to business development.

On June 16, 2021, the Company closed a non-brokered private placement through the issuance of 5,000,000 common shares for gross proceeds of $100,000. As at June 30, 2021, the proceeds were included in the due from shareholder amount on the statement of financial position and subsequent to year end, the proceeds were received.

On December 7, 2021, the Company closed a non-brokered private placement by issuing 10,000,000 Units (each, a "Unit") at a price of $0.05 per Unit for gross proceeds of $500,000. Each Unit comprises one common share and one common share purchase warrant (a "Warrant") of the Company, with each Warrant entitling the holder thereof to acquire an additional common share at any time from the date of issue of the Warrants until the date which is 24 months after the date of issue at an exercise price of $0.10.

On December 14, 2021, $36,832 in accounts payable was forgiven net of $8,251 due from shareholders, which resulted in a gain on forgiveness of debt of $28,581.

On April 29, 2022, 4,550,000 Warrants were exercised for gross proceeds of $455,000.

Summary of Quarterly Results

The following financial information is derived from the Company's financial statements, prepared in accordance with IFRS.

	2021 June 30	2021 March 31	2020 December 31	2020 September 30
Income	$ -	$ -	$ -	$ -
Net loss and comprehensive loss	$ (66,488)	$ (39,155)	$ (2,830)	$ (18)
Basic and diluted loss per share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)

	2020 June 30	2020 March 31	2019 December 31	2019 September 30
Income	$ -	$ -	$ -	$ -
Net loss and comprehensive loss	$ (18)	$ (18)	$ (714)	$ (18)
Basic and diluted loss per share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)

Expenditures increased beginning in Q3 2021 due to the ramping up of business development activities.

RESULTS OF OPERATIONS

Three months ended June 30, 2021 and 2020

For the three months ended June 30, 2021 and 2020, the Company reported net losses of $66,488 and $18, respectively, an increase in loss of $66,470. The increase in loss was the result of developing the business in 2021 and largely driven by:

- An increase in consulting fees of $63,900;
- An increase in professional fees of $2,487; and
- An increase in office and miscellaneous costs of $83.

Years Ended June 30, 2021 and 2020

For the years ended June 30, 2021 and 2020, the Company reported net losses of $108,491 and $768, respectively, an increase in loss of $107,723. The increase in loss was the result of developing the business in 2021 and largely driven by:

- An increase in consulting fees of $102,732;
- An increase in professional fees of $4,908; and
- An increase in office and miscellaneous costs of $83.

LIQUIDITY AND CAPITAL RESOURCES

The Company reported working capital deficit of $11,708 as at June 30, 2021 (2020 – deficit of $3,217), which includes a cash balance of $534 (2020 - $678).

Current liabilities as at June 30, 2021 consists of accounts payable of $114,406 (2020 - $10,146), accrued liabilities of $2,487 (2020 - $Nil) and loan payable of $3,600 (2020 - $2,000). The loan was repaid subsequent to June 30, 2021.

Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern.

OFF-BALANCE SHEET ARRANGEMENTS

The Company had no off-balance sheet arrangements as at June 30, 2021, June 30, 2020 or as at the date hereof.

TRANSACTIONS WITH RELATED PARTIES

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer (CEO) and Chief Financial Officer (CFO).

During the year ended June 30, 2021, the Company recorded consulting fees for key management remuneration of $37,595 with the CEO of the Company (2020 - $Nil). As at June 30, 2021, the Company had $37,595 payable to the CEO of the Company (2020 - $Nil).

During the year ended June 30, 2021, the Company recorded consulting fees for key management remuneration of $38,591 with the President of the Company (2020 - $Nil). As at June 30, 2021, the Company had $38,591 payable to the President of the Company (2020 - $Nil).

As at June 30, 2021, the Company had $9,450 payable to a company controlled by a close family member of a director for administration services rendered during fiscal 2019, which has been included in accounts payable.

These transactions are in the normal course of the operations on normal commercial terms and conditions, which is the amount of consideration established and agreed to by the related parties.

FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Classifications

The Company's financial assets and liabilities are classified as follows:

	June 30, 2021	June 30, 2020
Financial assets at amortized cost		
Cash	**$ 534**	$ 678
Due from shareholders	**108,251**	8,251
Financial liabilities at amortized cost		
Accounts payable	**114,406**	10,146
Accrued liabilities	**2,487**	-
Loan payable	**3,600**	2,000

The fair values of the Company's accounts payable approximate their carrying amounts due to the short-term nature of these instruments.

Fair value information

The fair values of the Company's cash approximate their carrying amounts due to the short-term nature of these instruments.

IFRS 7 *Financial Instruments: Disclosures* establishes a fair value hierarchy that reflects the significance of inputs used in measuring fair value as follows:

Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs).

At June 30, 2021 and 2020, the Company had no financial assets measured and recognized on the statement of financial position at fair value belonging in Level 2 or Level 3 of the fair value hierarchy.

Financial instrument risk exposure

The Company's financial instruments expose the Company to certain financial risks, including credit risk, liquidity risk, interest rate risk and foreign currency risk.

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company did not have sufficient cash to meet its current liabilities at June 30, 2021. The Company assessed liquidity risk as high.

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is exposed to foreign exchange risk on its accounts payable denominated in US dollars.

As at June 30, 2021 and June 30, 2020, the Company had exposure to foreign currency risk through the following assets and liabilities denominated in US Dollars:

	June 30, 2021	June 30, 2020
	US Dollars	US Dollars
Accounts payable and accrued liabilities	(60,375)	-
Canadian dollar equivalent	(76,186)	-

Based on the above net exposures a 5% change in the Canadian Dollar/US Dollar exchange rate would impact the Company's net loss by approximately $5,000 (June 30, 2020 - $Nil). As at June 30, 2021 and June 30, 2020 the Company has not hedged its exposure to currency fluctuations. The Company assessed its financial currency risk as moderate as at June 30, 2021 and June 30, 2020.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's loan payable is non-interest bearing. The Company assessed interest rate risk as low.

PROPOSED TRANSACTIONS

At the time of this report, the Company is not contemplating any proposed transactions.

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CRITICAL JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

i) Income taxes:

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at June 30, 2021, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

ii) Going Concern:

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern.

NEW ACCOUNTING STANDARDS AND ACCOUNTING STANDARDS NOT YET EFFECTIVE

The Company did not adopt any new accounting standards during the years ended June 30, 2021 and 2020.

RISKS AND UNCERTAINTIES

There is no assurance that the Company will be able to finance its operations. As such, the Company's business involves a high degree of risk. Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern.

OUTSTANDING SHARE DATA

The authorized capital of Moss consists of an unlimited number of common shares without par value. As at [•], 2022 there were 44,077,000 common shares, no stock options and 5,450,000 common share purchase warrants issued and outstanding.

Set forth below are details regarding the outstanding common share purchase warrants:

Number of Warrants	Number Exercisable	Exercise Price	Expiry Date
5,450,000	5,450,000	$ 0.10	December 7, 2023

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

This MD&A contains "forward-looking statements" which reflect the Company's current expectations regarding the future results of operations, performance and achievements of the Company. The Company has tried, wherever possible, to identify these forward-looking statements by, among other things, using words such as "anticipate," "believe," "estimate," "expect" and similar expressions. With respect to forward-looking information contained herein, the Company has applied several assumptions including, but not limited to that any additional financing needed will be available on reasonable terms; that the Company's other corporate activities will proceed as expected and that general business and macro-economic conditions will not change in a materially adverse manner. The statements reflect the current beliefs of the management of the Company and are based on currently available information. Accordingly, these statements are subject to known and unknown risks, uncertainties and other factors, which could cause the actual results, performance, or achievements of the Company to differ materially from those expressed in, or implied by, these statements. Such risks include, among others, the risks set out under the heading "Financial Instruments and Risk Management" in this MD&A.

DISCLAIMER

The information provided in this document is not intended to be a comprehensive review of all matters concerning the Company. It should be read in conjunction with all other disclosure documents provided by the Company, which can be accessed at www.sedar.com.

Moss Genomics Inc.

Management Discussion and Analysis
For the nine months ended March 31, 2022 and 2021

Expressed in Canadian Dollars

This management's discussion and analysis ("MD&A") is management's interpretation of the financial condition and results of operations of Moss Genomics Inc. ("Moss" or the "Company") for the three and nine months ended March 31, 2022 and 2021. This MD&A should be read in conjunction with the condensed consolidated interim financial statements of the Company for the three and nine months ended March 31, 2022 and 2021 prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB"). This MD&A complements and supplements, but does not form part of, the Company's financial statements.

All forward-looking statements, including those not specifically identified herein, are made subject to cautionary language contained herein. Readers are advised to refer to the cautionary language when reading any forward-looking statements. All dollar amounts contained herein are expressed in Canadian dollars unless otherwise indicated. This MD&A has been prepared as of [•], 2022.

OVERALL PERFORMANCE

Background

Moss was incorporated under the British Columbia Business Corporations Act on September 25, 2018. On June 18, 2021, the Company changed its name to Moss Genomics Inc. from Nou Camp Capital Corp. The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8.

The Company is a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE").

As at March 31, 2022, the Company had $391,316 (June 30, 2021 - $534) in cash and the Company's current assets exceeded its current liabilities by $308,636 (June 30, 2021 – current liabilities exceeded current assets by $11,708). The Company incurred a net and comprehensive loss of $429,542 during the nine months ended March 31, 2022 (2021 - $3,171).

On July 19, 2021, the Company issued a total of 5,000,000 common shares with a fair value of $100,000 to third parties in exchange for a blood analyzer machine and rights to the associated software.

On September 2, 2021, the Company executed an amalgamation agreement (the "Amalgamation") with Standard Acquisition Corp. ("Standard") and the Company's wholly-owned subsidiary, 1318188 B.C. Ltd. ("Subco"), which was incorporated on August 3, 2021 for the purposes of executing the Amalgamation. The Amalgamation contemplated Standard and the Company combining their respective business by way of a three-cornered amalgamation in which Subco will amalgamate with Standard to form one corporation ("Amalco") pursuant to which: (i) the Company will issue securities of the Company to the security holders of Standard in exchange for their securities of Standard on a one-for-one basis and (ii) Amalco shall become a wholly-owned subsidiary of the Company.

On September 28, 2021, pursuant to closing the Amalgamation, the Company issued 11,277,000 common shares to Standard shareholders.

On October 8, 2021, the Company closed the acquisition of the "All Bets Are On" mobile software application from a third party for US$40,000, with US$25,000 due on the closing date and US$2,500 due on the first business day of each successive month after closing, for a period of six months. All payments have been made.

SELECTED FINANCIAL INFORMATION

Financial Position

The following financial data is derived from the financial statements for the nine months ended March 31, 2022:

		March 31, 2022		June 30, 2021
Cash	$	391,316	$	534
Total assets	$	514,990	$	108,785
Total liabilities	$	82,680	$	120,493
Shareholders' equity (deficiency)	$	432,310	$	(11,708)

Moss had $391,316 in cash as at March 31, 2022 compared to $534 as at June 30, 2021. The increase in cash was primarily due to the Company closing a non-brokered private placement, partially offset by cash used for operating activities.

On December 7, 2021, the Company closed a non-brokered private placement by issuing 10,000,000 Units (each, a "Unit") at a price of $0.05 per Unit for gross proceeds of $500,000. Each Unit comprises one common share and one common share purchase warrant (a "Warrant") of the Company, with each Warrant entitling the holder thereof to acquire an additional common share at any time from the date of issue of the Warrants until the date which is 24 months after the date of issue at an exercise price of $0.10. On April 29, 2022, 4,550,000 of the share purchase warrants were exercised for gross proceeds of $455,000.

On January 28, 2022, $29,334 in cash was received from a shareholder, reducing the shareholder receivable to $Nil.

Liabilities decreased from $120,493 as at June 30, 2021 to $82,680 as at March 31, 2022. The majority of the decrease is due to the settlement of accounts payable with shareholders in December 2021.

On December 14, 2021, the Company settled $36,832 in accounts payable against the due from shareholder amount of $8,251, which resulted in a gain on debt settlement of $28,581. As the debtors were acting in their capacity as shareholders of the Company, the gain on debt settlement was recorded in deficit as a recovery of shareholders' equity.

On April 15, 2022, the Company repaid the non-interest-bearing loan from a company controlled by a close family member of a director.

Summary of Quarterly Results

The following financial information is derived from the Company's financial statements, prepared in accordance with IFRS.

	Mar 31 2022	Dec 31 2021	Sep 30 2021	Jun 30 2021	Mar 31 2021	Dec 31 2020	Sep 30 2020	Jun 30, 2020
Income	$ -	$ -	$ --	$ -	$ -	$ -	$ -	$ -
Net loss and comprehensive loss	$ (163,748)	$ (127,204)	$ (138,590)	$ (66,488)	$ (323)	$ (2,830)	$ (18)	$ (18)
Basic and diluted loss per share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.00)

Expenditures increased beginning in Q3 2021 due to the ramping up of business development activities.

RESULTS OF OPERATIONS

Three months ended March 31, 2022 and 2021

The net loss and comprehensive loss for the three months ended March 31, 2022 and 2021, are summarized below:

	Three Months Ended March 31, 2022	Three Months Ended March 31, 2021
Consulting fees	$ 120,187	$ -
Professional fees	19,748	305
Office and miscellaneous	679	18
Marketing fees	11,914	-
Depreciation expense	11,220	-
Net loss and comprehensive loss for the period	$ 163,748	$ 323

For the three months ended March 31, 2022 and 2021, the Company reported net losses of $163,748 and $323, respectively, an increase of $163,425.

Expenses incurred in all categories were higher during the three months ended March 31, 2022 compared to the same quarter in 2021. This was due to the Company starting to develop its business in the last half of 2021.

Nine Months Ended March 31, 2022 and 2021

The net loss and comprehensive loss for the nine months ended March 31, 2022 and 2021, are summarized below:

	Nine Months Ended March 31, 2022	Nine Months Ended March 31, 2021
Consulting fees	$ 292,290	$ -
Professional fees	39,491	3,117
Office and miscellaneous	1,491	54
Transfer agent and filing fees	-	-
Marketing	68,609	-
Depreciation expense	27,031	-
Net loss and comprehensive loss for the period	$ 429,542	$ 3,171

For the nine months ended March 31, 2022 and 2021, the Company reported net losses of $429,542 and $3,171, respectively, an increase of $426,371.

Expenses incurred in all categories were higher during the nine months ended March 31, 2022 compared to the same period in 2021. This was due to the Company starting to develop its business in the last half of 2021.

LIQUIDITY AND CAPITAL RESOURCES

The Company reported working capital of $308,636 as at March 31, 2022 (June 30, 2021 – deficiency of $11,708), which includes a cash balance of $391,316 (June 30, 2021 - $534).

Current liabilities as at March 31, 2022 consists of accounts payable of $61,889 (June 30, 2021 - $114,406), accrued liabilities of $17,191 (June 30, 2021 - $2,487) and loan payable of $3,600 (June 30, 2021 - $3,600). On April 15, 2022, the loan was repaid.

There is no assurance that the Company will identify an appropriate business for acquisition or investment, and even if so identified and warranted, it may not be able to finance such an acquisition or investment. As such, the Company's business involves a high degree of risk.

Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern.

OFF-BALANCE SHEET ARRANGEMENTS

The Company had no off-balance sheet arrangements as at March 31, 2022, June 30, 2021 or as at the date hereof.

TRANSACTIONS WITH RELATED PARTIES

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer and Chief Financial Officer.

During the nine months ended March 31, 2022, the Company incurred consulting fees for key management remuneration of $102,097 (2021 - $Nil) with the Company's Chief Executive Officer ("CEO"). As at March 31, 2022, the Company had $12,808 (June 30, 2021 - $37,595) due to the CEO.

During the nine months ended March 31, 2022, the Company recorded consulting fees for key management remuneration of $116,986 with the President of the Company (2021 - $Nil). As at March 31, 2022, the Company had $37,835 (June 30, 2021 - $38,591) due to the President.

As at March 31, 2022, the Company had $9,450 (June 30, 2021 - $9,450) payable to a company controlled by a close family member of a director for administration services rendered during fiscal 2019, which has been included in accounts payable.

These transactions are in the normal course of the operations on normal commercial terms and conditions, which is the amount of consideration established and agreed to by the related parties.

FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Classifications

The Company's financial assets and liabilities are classified as follows:

	March 31, 2022	June 30, 2021
Financial assets at amortized cost		
Cash	**$ 391,316**	$ 534
Due from shareholders	**-**	108,251
Financial liabilities at amortized cost		
Accounts payable	**61,889**	114,406
Accrued liabilities	**17,191**	2,487
Loan payable	**3,600**	3,600

The fair values of the Company's accounts payable approximate their carrying amounts due to the short-term nature of these instruments.

Fair value information

The fair values of the Company's cash approximate their carrying amounts due to the short-term nature of these instruments.

IFRS 7 *Financial Instruments: Disclosures* establishes a fair value hierarchy that reflects the significance of inputs used in measuring fair value as follows:

Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs).

At March 31, 2022 and June 30, 2021, the Company had no financial assets measured and recognized on the statement of financial position at fair value belonging in Level 2 or Level 3 of the fair value hierarchy.

Financial instrument risk exposure

The Company's financial instruments expose the Company to certain financial risks, including credit risk, liquidity risk, interest rate risk and foreign currency risk.

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company had sufficient cash to meet its current liabilities at March 31, 2022; however, more funds will be required. The Company assessed liquidity risk as high.

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is exposed to foreign exchange risk on its accounts payable denominated in US dollars.

As at March 31, 2022 and June 30, 2021, the Company had exposure to foreign currency risk through the following assets and liabilities denominated in US Dollars:

	March 31, 2022	June 30, 2021
	US Dollars	US Dollars
Accounts payable and accrued liabilities	(40,000)	(60,375)
Canadian dollar equivalent	(50,643)	(76,186)

Based on the above net exposures a 5% change in the Canadian Dollar/US Dollar exchange rate would impact the Company's net loss by approximately $2,500 (June 30, 2021 - $5,000). As at March 31, 2022 and June 30, 2021 the Company has not hedged its exposure to currency fluctuations. The Company assessed its financial currency risk as moderate as at March 31, 2022 and June 30, 2021.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's loan payable is non-interest bearing. The Company assessed interest rate risk as low.

PROPOSED TRANSACTIONS

At the time of this report, the Company is not contemplating any proposed transactions.

CRITICAL JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

Income taxes

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at March 31, 2022, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

Going Concern

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern.

Asset acquisition versus business combination

Management applied judgment with respect to whether the reverse takeover transaction with Standard Acquisition Corp. was considered an asset acquisition or business combination. The assessments required management to assess the inputs, processes and outputs of the company acquired at the time of acquisition. Pursuant to the assessment, the transaction was considered to be an asset acquisition.

Determination of useful lives of equipment and software

Each significant component of equipment is depreciated over their estimated useful lives. Estimated useful lives are determined based on current facts and past management experience and take into consideration the anticipated physical life of the asset, existing long-term sales agreements, and contracts, current and forecasted demand, and the potential for technological obsolescence.

Non-monetary, share-based transactions

A share-based payment is a transaction in which the entity receives goods or services either as consideration for its equity instruments or by incurring liabilities for amounts based on the price of the entity's shares or other equity instruments of the entity. On the issuance of equity instruments in exchange for goods or services, management's judgement is required to determine the fair value of the equity instruments and the goods or services received.

NEW ACCOUNTING STANDARDS AND ACCOUNTING STANDARDS NOT YET EFFECTIVE

During the nine months ended March 31, 2022, the Company adopted the following accounting policies:

Equipment and software

The Company's equipment and software is stated at cost less accumulated depreciation. Depreciation of equipment is calculated on a straight-line basis of 5 years, whilst depreciation of software is calculated on a straight-line basis of two years.

RISKS AND UNCERTAINTIES

There is no assurance that the Company will be able to finance its operations. As such, the Company's business involves a high degree of risk. Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern.

OUTSTANDING SHARE DATA

The authorized capital of Moss consists of an unlimited number of common shares without par value. As at [•], 2022 there were 44,077,000 common shares, no stock options and 5,450,000 common share purchase warrants issued and outstanding.

Set forth below are details regarding the outstanding common share purchase warrants:

Number of Warrants	Number Exercisable	Exercise Price	Expiry Date
5,450,000	5,450,000	$ 0.10	December 7, 2023

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

This MD&A contains "forward-looking statements" which reflect the Company's current expectations regarding the future results of operations, performance and achievements of the Company. The Company has tried, wherever possible, to identify these forward-looking statements by, among other things, using words such as "anticipate," "believe," "estimate," "expect" and similar expressions. With respect to forward-looking information contained herein, the Company has applied several assumptions including, but not limited to that any additional financing needed will be available on reasonable terms; that the Company's other corporate activities will proceed as expected and that general business and macro-economic conditions will not change in a materially adverse manner. The statements reflect the current beliefs of the management of the Company and are based on currently available information. Accordingly, these statements are subject to known and unknown risks, uncertainties and other factors, which could cause the actual results, performance, or achievements of the Company to differ materially from those expressed in, or implied by, these statements. Such risks include, among others, the risks set out under the heading "Financial Instruments and Risk Management" in this MD&A.

DISCLAIMER

The information provided in this document is not intended to be a comprehensive review of all matters concerning the Company. It should be read in conjunction with all other disclosure documents provided by the Company, which can be accessed at www.sedar.com.

Standard Acquisition Corp.

Management Discussion and Analysis
For the period from incorporation on February 17, 2021 to June 30, 2021
(Expressed in Canadian Dollars)

This management's discussion and analysis ("**MD&A**") is management's interpretation of the financial condition and results of operations of Standard Acquisition Corp. ("**Standard**" or the "**Company**") for the period from incorporation on February 17, 2021 to June 30, 2021. This MD&A should be read in conjunction with the audited financial statements of the Company for the period from incorporation on February 17, 2021 to June 30, 2021, prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB"). This MD&A complements and supplements, but does not form part of, the Company's financial statements.

All forward-looking statements, including those not specifically identified herein, are made subject to cautionary language on page 7. Readers are advised to refer to the cautionary language when reading any forward-looking statements. All dollar amounts contained herein are expressed in Canadian dollars unless otherwise indicated. This MD&A has been prepared as of [•], 2022.

OVERALL PERFORMANCE

Background

Standard was incorporated under the British Columbia Business Corporations Act on February 17, 2021. Subsequent to June 30, 2021, the Company amalgamated with a wholly-owned subsidiary of a private consumer genomics company seeking a listing of its common shares on the Canadian Securities Exchange (the "CSE"). The head office of the Company is located at Suite 907 – 1030 West Georgia Street, Vancouver, British Columbia, V6E 2Y3 and the registered and records office of the Company is located at Suite 2200 – 885 West Georgia Street, Vancouver, British Columbia, V6C 3E8. As the Company was incorporated on February 17, 2021, there is no comparative financial information to report.

As at June 30, 2021, the Company had $180,022 in cash and the Company's current assets exceeded its current liabilities by $178,980. The Company incurred a net loss of $5,683 during the period from incorporation on February 17, 2021 to June 30, 2021.

On September 2, 2021, the Company executed an amalgamation agreement (the "Amalgamation") with Moss Genomics Inc. ("Moss Genomics") and Moss Genomics' wholly-owned subsidiary, 1318188 B.C. Ltd. ("Subco"), which was incorporated on August 3, 2021 for the purposes of executing the Amalgamation. On, September 28, 2021, the Amalgamation closed and the Company and Moss Genomics combined their respective business by way of a three-cornered amalgamation in which Subco amalgamated with the Company to form one corporation ("Amalco"). Further: (i) Moss Genomics issued 11,277,000 common shares to the security holders of the Company in exchange for their securities of the Company on a one-for-one basis and (ii) Amalco became a wholly-owned subsidiary of Moss Genomics.

SELECTED FINANCIAL INFORMATION

Financial Position

The following financial data is derived from the financial statements for the period from incorporation on February 17, 2021 to June 30, 2021:

		June 30, 2021	
Cash	$	180,022	$
Total assets	$	108,023	$
Total liabilities	$	1,043	$
Shareholders' equity	$	178,980	$

Standard had $180,022 in cash as at June 30, 2021. The increase in cash was due to the closing of multiple financings.

On February 17, 2021, 1 common share was issued for gross proceeds of $1, which is recorded in due from shareholders as at June 30, 2021, and was received subsequent to period end.

On February 19, 2021, 3,000,000 common shares were issued for gross proceeds of $30,000. Subsequent to period end, the Company re-priced these shares from $0.01 per share to $0.02 per share, resulting in a shareholder receivable of $30,000, which was received subsequent to period end.

On February 19, 2021, 5,000,000 common shares were issued for gross proceeds of $100,000.

On February 19, 2021, 1,127,000 special warrants ("Special Warrants") were issued for gross proceeds of $66,350. In conjunction with the issuance of the Special Warrants, 200,000 Special Warrants with a fair value of $10,000 were issued to brokers and accordingly, are recorded in share issuance costs. Additional cash share issuance costs of $1,688 were also incurred. Each Special Warrant is convertible into one common share of the Company on the date determined by the Company. On September 21, 2021, all Special Warrants outstanding were converted into common shares of the Company.

Summary of Quarterly Results

The following is a summary of quarterly results since incorporation, prepared in accordance with IFRS.

	2021 June 30	**2021 March 31**
Revenue	$ -	$ -
Net loss and comprehensive loss	$ (120)	$ (5,563)
Basic and diluted loss per share	$ (0.00)	$ (0.00)

Expenditures decreased in Q4 2021 due to the timing of business development activities.

RESULTS OF OPERATIONS

Three months ended June 30, 2021

The net loss and comprehensive loss for the three months ended June 30, 2021 is summarized below:

	Three Months Ended June 30, 2021
Office and miscellaneous	$ 120
Net loss and comprehensive loss for the period	$ 120

For the three months ended June 30, 2021, the Company reported a net and comprehensive loss of $120, comprised solely of office and miscellaneous fees.

For the Period from Incorporation on February 17, 2021 to June 30, 2021

The net loss and comprehensive loss for the period from incorporation on February 17, 2021 to June 30, 2021 is summarized below:

	Period from Incorporation on February 17, 2021 to June 30, 2020
Transfer agent and filing fees	$ 4,400
Professional fees	1,043
Office and miscellaneous	240
Net loss and comprehensive loss for the period	$ 5,683

For the period from incorporation on February 17, 2021 to June 30, 2021 the Company reported a net and comprehensive loss of $5,683, comprising transfer agent and filing fees of $4,400, professional fees of $1,043 and office and miscellaneous fees of $240.

LIQUIDITY AND CAPITAL RESOURCES

The Company reported working capital of $178,980 as at June 30, 2021, which includes a cash balance of $180,022.

Current liabilities as at June 30, 2021 consists of accounts payable of $1,043.

There is no assurance that the Company will identify an appropriate business for acquisition or investment, and even if so identified and warranted, it may not be able to finance such an acquisition or investment. As such, the Company's business involves a high degree of risk.

Additional funds will be required to enable the Company to pursue such an initiative and the Company may be unable to obtain such financing on terms which are satisfactory to it. Furthermore, there is no assurance that the Company will be profitable. Management intends to finance operating costs over the next twelve months with loans from directors and companies controlled by directors and/or private placement of common shares. These conditions indicate the existence of a material uncertainty that casts significant doubt about the Company's ability to continue as a going concern.

OFF-BALANCE SHEET ARRANGEMENTS

The Company had no off-balance sheet arrangements as at June 30, 2021 or as at the date hereof.

TRANSACTIONS WITH RELATED PARTIES

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of members of the Board and corporate officers, including the Company's Chief Executive Officer and Chief Financial Officer.

During the period ended June 30, 2021, the Company had no transactions with related parties or remuneration to key management personnel.

FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

Classifications

The Company's financial assets and liabilities are classified as follows:

	June 30, 2021
Financial assets at amortized cost	
Cash	$ 180,022
Financial liabilities at amortized cost	
Accounts payable	1,043

The fair values of the Company's accounts payable approximate their carrying amounts due to the short-term nature of these instruments.

Fair value information

The fair values of the Company's cash approximate their carrying amounts due to the short-term nature of these instruments.

IFRS 7 *Financial Instruments: Disclosures* establishes a fair value hierarchy that reflects the significance of inputs used in measuring fair value as follows:

Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs).

At June 30, 2021, the Company had no financial assets measured and recognized on the statement of financial position at fair value belonging in Level 2 or Level 3 of the fair value hierarchy.

Financial instrument risk exposure

The Company's financial instruments expose the Company to certain financial risks, including credit risk, liquidity risk, interest rate risk and foreign currency risk.

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 Company's primary exposure to credit risk is on its cash. This risk is managed by using major banks that are high credit quality financial institutions as determined by rating agencies. The Company assessed credit risk as low.

Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's liquidity and operating results may be adversely affected if its access to the capital market is hindered. The Company had sufficient cash to meet its current liabilities at June 30, 2021; however, additional funds will be required to enable the Company to pursue an appropriate business acquisition or investment. The Company assessed liquidity risk as high.

Foreign exchange risk

Foreign exchange risk is the risk that the Company's financial instruments will fluctuate in value as a result of movements in foreign exchange rates. The Company is not exposed to foreign exchange risk.

Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to interest rate risk.

PROPOSED TRANSACTIONS

At the time of this report, the Company is not contemplating any proposed transactions.

CRITICAL JUDGMENTS IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Critical judgments exercised in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements are as follows:

Income taxes:

The Company recognizes deferred tax assets for deductible temporary differences, unused tax losses and other income tax deductions only to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, unused tax losses and other income tax deductions can be utilized. In assessing the probability of realizing the income tax benefits of deductible temporary differences, unused tax losses and other income tax deductions, management makes estimates related to expectations of future taxable income, applicable tax planning opportunities, expected timing of reversals of existing temporary differences and the likelihood that tax positions taken will be sustained upon examination by applicable tax authorities. The likelihood that tax positions taken will be sustained upon examination by applicable tax authorities is assessed based on individual facts and circumstances of the relevant tax position evaluated in light of all available evidence.

As at June 30, 2021, the Company has not recognized any deferred tax assets for deductible temporary differences. Changes in any of the above-mentioned estimates can materially affect the amount of income tax assets recognized. In addition, where applicable tax laws and regulations are either unclear or subject to varying interpretations, changes in these estimates can occur that materially affect the amounts of income tax assets recognized. The Company reassesses unrecognized income tax assets at the end of each reporting period.

Going Concern:

The assessment of whether the going concern assumption is appropriate requires management to take into account all available information about the future, which is at least twelve months from the end of the reporting period. The Company is aware that material uncertainties related to events or conditions may cast significant doubt upon the Company's ability to continue as a going concern.

NEW ACCOUNTING STANDARDS AND ACCOUNTING STANDARDS NOT YET EFFECTIVE

The Company did not adopt any new accounting standards during the period ended June 30, 2021.

RISKS AND UNCERTAINTIES

The Company has neither a history of earnings nor has it paid any dividends and it is unlikely to generate earnings or pay dividends in the immediate or foreseeable future. The Company was only recently incorporated and does not own any ongoing business operations and has no assets other than cash. The Company has not yet identified a proposed qualifying transaction and has not entered into an agreement in principle. There is no assurance that the Company will identify and successfully negotiate the acquisition of any potential corporations, properties, assets or businesses, or any interests therein, nor that any such opportunities or businesses acquired will be profitable.

OUTSTANDING SHARE DATA

The authorized capital of Standard consists of an unlimited number of common shares without par value. As at [•], 2022 there were 11,277,000 common shares, no stock options and no common share purchase warrants issued and outstanding.

CAUTIONARY STATEMENT ON FORWARD-LOOKING INFORMATION

This MD&A contains “forward-looking statements” which reflect the Company’s current expectations regarding the future results of operations, performance and achievements of the Company. The Company has tried, wherever possible, to identify these forward-looking statements by, among other things, using words such as “anticipate,” “believe,” “estimate,” “expect” and similar expressions. With respect to forward-looking information contained herein, the Company has applied several assumptions including, but not limited to that any additional financing needed will be available on reasonable terms; that the Company's other corporate activities will proceed as expected and that general business and macro-economic conditions will not change in a materially adverse manner. The statements reflect the current beliefs of the management of the Company and are based on currently available information. Accordingly, these statements are subject to known and unknown risks, uncertainties and other factors, which could cause the actual results, performance, or achievements of the Company to differ materially from those expressed in, or implied by, these statements. Such risks include, among others, the risks set out under the heading “Financial Instruments and Risk Management” in this MD&A.

DISCLAIMER

The information provided in this document is not intended to be a comprehensive review of all matters concerning the Company. It should be read in conjunction with all other disclosure documents provided by the Company, which can be accessed at www.sedar.com.

APPENDIX C
AUDIT COMMITTEE CHARTER

MOSS GENOMICS INC.

(the "Corporation" or "Company")

AUDIT COMMITTEE CHARTER

1. **Purpose**

The Audit Committee (the "**Committee**") is a standing committee of the Board of Directors (the "**Board**") of the Corporation with the responsibility under the governing legislation of the Company to review the financial statements, accounting policies and reporting procedures of the Company.

The primary function of the Committee is to assist the Board in fulfilling its oversight responsibilities by reviewing the financial reports and other financial information provided by the Company to any governmental body or the public, the systems of internal controls of the Company regarding finance, accounting and legal compliance that management and the Board have established, and the auditing, accounting and financial reporting processes of the Company generally. Consistent with this function, the Committee should encourage continuous improvement of, and should foster adherence to, the policies, procedures and practices at all levels of the Company.

The primary duties and responsibilities of the Committee are to:

- Serve as an independent and objective party to monitor the financial reporting process and the system of internal controls of the Company.
- Monitor the independence and performance of the auditor of the Company (the "**Auditor**") and the internal audit function of the Company.
- Provide an open avenue of communication among the Auditor, financial and senior management and the Board.

The Committee will primarily fulfill these responsibilities by carrying out the activities set out in Section 4 of this Charter.

2. **Composition**

- The Committee shall be comprised of two or more directors as determined by the Board. The composition of the Committee shall adhere to all applicable corporate and securities laws and all requirements of the stock exchanges on which shares of the Company are listed. In particular, the composition of the Committee shall be in accordance with Multilateral Instrument 52-110 – Audit Committees, and the required qualifications and experience of the members of the Committee, subject to any exemptions or other relief that may be granted from time to time.
- All members of the Committee shall have a working familiarity with basic finance and accounting practices, and at least one member of the Committee shall be a "financial expert" in accordance with applicable laws and all requirements of the stock exchanges on which shares of the Company are listed.
- Members of the Committee shall be elected by the Board at the meeting of the Board held immediately after the annual meeting of shareholders or such other times as shall be determined by the Board and shall serve until the next such meeting or until their successors shall be duly elected and qualified.
- Any member of the Committee may be removed or replaced at any time by the Board and shall cease to be a member of the Committee as soon as such member ceases to be a director. Subject to the

foregoing, each member of the Committee shall hold such office until the next annual meeting of shareholders after his or her election as a member of the Committee.

- The members of the Committee shall be entitled to receive such remuneration for acting as members of the Committee as the Board may from time to time determine.

3. Meetings

- The Committee may appoint one of its members to act as Chairman of the Committee. The Chairman will appoint a secretary who will keep minutes of all meetings (the "**Secretary**"). The Secretary does not have to be a member of the Committee or a director and can be changed by written notice from the Chairman.

- No business may be transacted by the Committee except at a meeting at which a quorum of the Committee is present or by a consent resolution in writing signed by all members of the Committee. A majority of the members of the Committee shall constitute a quorum, provided that if the number of members of the Committee is an even number, one half of the number of members plus one shall constitute a quorum.

- The Committee will meet as many times as is necessary to carry out its responsibilities, but in no event will the Committee meet less than four times a year. The Committee shall meet at least once annually with the Auditor. As part of its duty to foster open communication, the Committee should meet at least annually with management and the Auditor in separate executive sessions to discuss any matters that the Committee or each of these parties believe should be discussed privately. In addition, the Committee shall meet with the Auditor and management at least quarterly to review the financial statements of the Company.

- The time at which, and the place where, the meetings of the Committee shall be held, the calling of meetings and the procedure in all respects of such meetings shall be determined by the Chairman, unless otherwise provided for in the Articles of the Company or otherwise determined by resolution of the Board.

- The Committee may invite to, or require the attendance at, any meeting of the Committee, such officers and employees of the Company, legal counsel or other persons as it deems necessary in order to perform its duties and responsibilities. They should also be requested or required to attend meetings of the Committee and make presentations to the Committee as appropriate.

- Subject to the provisions of the governing legislation of the Company and applicable regulations the Chairman of the Committee may exercise the powers of the Committee in between meetings of the Committee. In such event, the Chairman shall immediately report to the members of the Committee and the actions or decisions taken in the name of the Committee shall be recorded in the proceedings of the Committee.

4. Responsibilities and Duties

To fulfill its responsibilities and duties the Committee shall:

Documents/Reports Review

- Review and recommend for approval to the Board of the Company any revisions or updates to this Charter. This review should be done periodically, but at least annually, as conditions dictate.

- Review the interim unaudited quarterly financial statements and the annual audited financial statements, and the related press releases of the Company and report on them to the Board.

- Satisfy itself, on behalf of the Board, that the unaudited quarterly financial statements and annual audited financial statements of the Company are complete, accurate in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board and interpretations by the International Financial Reporting Interpretations Committee, and fairly present the financial position and risks of the Company and otherwise, and recommend to the Board whether the

quarterly and annual financial statements should be approved.

- Satisfy itself, on behalf of the Board, that the information contained in the quarterly financial statements of the Company, annual report to shareholders and similar documentation required pursuant to the laws of Canada does not contain any untrue statement of any material fact or omit to state a material fact that is required or necessary to make a statement not misleading, in light of the circumstances under which it was made.

- Review any reports or other financial information of the Company submitted to any governmental body, or the public, including any certification, report, opinion or review rendered by the Auditor.

- Review, and if deemed advisable, approve all related party transactions as defined in the governing legislation of the Company.

- Have the right, for the purpose of performing their duties: (i) to inspect all the books and records of the Company and its subsidiaries; (ii) to discuss such accounts and records and any matters relating to the financial position of the Company with the officers and auditors of the Company and its subsidiaries and the Auditor; (iii) to commission reports or supplemental information relating to the financial information; (iv) to require the Auditor to attend any or every meeting of the Committee; and (v) to engage such independent counsel and other advisors as are necessary in the determination of the Committee.

- Permit the Board to refer to the Committee such matters and questions relating to the financial position of the Company and its affiliates or the reporting related to it as the Board may from time to time see fit.

Independent Auditor

- Be directly and solely responsible for the appointment, compensation, and oversight of the work of the Auditor upon shareholder approval of the appointment, with such Auditor being ultimately accountable to the shareholders, the Board and the Committee.

- Act as the Auditor's channel of direct communication to the Company. In this regard, the Committee shall, among other things, receive all reports from the Auditor, including timely reports of:

    1. all critical accounting policies and practices to be used;

    2. all alternative treatments of financial information that have been discussed with the management of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Auditor; and

    3. other material written communications between the Auditor and the management of the Company, including, but not limited to, any management letter or schedule of unadjusted differences.

- Satisfy itself, on behalf of the Board that the Auditor is "independent" of management, within the meaning given to such term in the rules and pronouncements of the applicable regulatory authorities and professional governing bodies. In furtherance of the foregoing, the Committee shall request that the Auditor at least annually provide a formal written statement delineating all relationships between the Auditor and the Company, and request information from the Auditor and management to determine the presence or absence of a conflict of interest. The Committee shall actively engage the Auditor in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and independence of the Auditor. The Committee shall take, or recommend that the full Board take, appropriate action to oversee the independence of the Auditor.

- Be responsible for pre-approving all audit and non-audit services provided by the Auditor; provided, however, that the Committee shall have the authority to delegate such responsibility to one or more of its members to the extent permitted under applicable law and stock exchange rules.

- Review the performance of the Auditor and make recommendations to the Board as to whether or not to continue to engage the Auditor.

- Determine and review the remuneration of the Auditor and any independent advisors (including

independent counsel) to the Committee.

- Satisfy itself, on behalf of the Board, that the internal audit function has been effectively carried out and that any matter which the Auditor wishes to bring to the attention of the Board has been addressed and that there are no "unresolved differences" with the Auditor.

Financial Reporting Process and Risk Management

- Review the audit plan of the Auditor for the current year and review advice from the Auditor relating to management and internal controls and the responses of the Company to the suggestions made put forth.

- Monitor the internal accounting controls, informational gathering systems and management reporting on internal controls of the Company.

- Review with management and the Auditor the relevance and appropriateness of the accounting policies of the Company and review and approve all significant changes to such policies.

- Satisfy itself, on behalf of the Board, that the Company has implemented appropriate systems of internal control over financial reporting and the safeguarding of the assets of the Company and other "risk management" functions (including the identification of significant risks and the establishment of appropriate procedures to manage those risks and the monitoring of corporate performance in light of applicable risks) affecting the assets of the Company, management, financial and business operations and the health and safety of employees and that these systems are operating effectively.

- Review and approve the investment and treasury policies of the Company and monitor compliance with such policies.

- Establish procedures for the receipt and treatment of (i) complaints received by the Company regarding accounting, controls, or auditing matters and (ii) confidential, anonymous submissions by employees of the Company as to concerns regarding questionable accounting or auditing.

Legal and Regulatory Compliance

- Satisfy itself, on behalf of the Board, that all material statutory deductions have been withheld by the Company and remitted to the appropriate authorities.

- Without limiting its rights to engage counsel generally, review, with the principal legal external counsel of the Company, any legal matter that could have a significant impact on the financial statements of the Company.

- Satisfy itself, on behalf of the Board, that all regulatory compliance issues have been identified and addressed.

Budgets

- Assist the Board in the review and approval of operational, capital and other budgets proposed by management.

General

- Perform any other activities consistent with this Charter, the Articles of the Company and governing law, as the Committee or the Board deem necessary or appropriate.

As adopted by the Board of Directors on May 27, 2022.

APPENDIX D
STOCK OPTION PLAN

MOSS GENOMICS INC.
(the "Company")

STOCK OPTION PLAN
(Approved by the Board of Directors on April 14, 2022)

1. PURPOSE OF THE PLAN

The Company hereby establishes a stock option plan for Directors, Officers, Employees, Management Company Employees and Consultants (as such terms are defined below) of the Company and its subsidiaries (collectively "**Eligible Persons**"), to be known as the "Stock Option Plan" (the "**Plan**"). The purpose of the Plan is to give to Eligible Persons, as additional compensation, the opportunity to participate in the success of the Company by granting to such individuals options, exercisable over periods of up to 5 years as determined by the board of directors of the Company, to buy shares of the Company at a price not less than the Market Price prevailing on the date the option is granted and approved by the Board.

2. DEFINITIONS

In this Plan, the following terms will have the following meanings:

2.1 "**Board**" or "**board**" means the Board of Directors of the Company.

2.2 "**Black Out Period**" means the period during which the relevant Participant is prohibited from exercising an Option due to trading restrictions imposed by the Company pursuant to any policy of the Company respecting restrictions on trading that is in effect at that time.

2.3 "**Change of Control**" means the acquisition by any person or by any person and all Joint Actors, whether directly or indirectly, of voting securities (as defined in the Securities Act) of the Company, which, when added to all other voting securities of the Company at the time held by such person or by such person and a Joint Actor, totals for the first time not less than fifty percent (50%) of the outstanding voting securities of the Company or the votes attached to those securities are sufficient, if exercised, to elect a majority of the Board.

2.4 "**Company**" means Moss Genomics Inc. and its successors.

2.5 "**Consultant**" means a *bona fide* consultant of the Company or its subsidiaries. Consultants located in the United States ("**U.S. Consultants")** must be individuals and not entities) and the Consultant's services must not be in connection with the offer or sale of securities in a capital-raising transaction and must not directly or indirectly promote or maintain a market for the Company's securities. For clarity, this means that U.S. Consultants providing Investor Relations Activities are not Consultants and therefore are not Eligible Persons unless eligible for another reason.

2.6 "**CSE Policies**" means the policies of the Canadian Securities Exchange.

2.7 "**Director**" means any director of the Company or its subsidiaries.

2.8 "**Disability**" means any disability with respect to an Optionee which the Board, in its

sole and unfettered discretion, considers likely to prevent permanently the Optionee from:

(a) being employed or engaged by the Company, its subsidiaries or another employer, in a position the same as or similar to that in which he was last employed or engaged by the Company or its subsidiaries; or

(b) acting as a Director or Officer of the Company or its subsidiaries.

2.9 "**Eligible Persons**" has the meaning given to that term in section 1 hereof.

2.10 "**Employee**" means a *bona fide* employee of the Company or its subsidiaries.

2.11 "**Exchanges**" means the Canadian Stock Exchange or, if the Shares are not then listed and posted for trading on the Canadian Securities Exchange, then on any stock exchange in Canada on which such shares are listed and posted for trading or any other regulatory body having jurisdiction as may be selected for such purpose by the Board.

2.12 "**Expiry Date**" means the date set by the Board under paragraph 3.1 of the Plan and set forth in the applicable Option Agreement, as the last date on which an Option may be exercised.

2.13 "**Grant Date**" means the date specified in an Option Agreement as the date on which an Option is granted.

2.14 "**Insider**" means an "Insider" as defined in the Securities Act.

2.15 "**Investor Relations Activities**" means "Investor Relations Activities" as defined in the CSE Policies.

2.16 "**Joint Actor**" means a person "acting jointly or in concert" with another person as that phrase is interpreted in Multilateral Instrument 62-104 *Take-Over Bids and Issuer Bids*.

2.17 "**Management Company Employee**" means an individual employed by a person providing management services to the Company, which are required for the ongoing successful operation of the business enterprise of the Company, provided that a Management Company Employee shall not include any person in the United States.

2.18 "**Market Price**" of Shares at any Grant Date means the last closing price per Share on the last day on which Shares were traded prior to the Grant Date, or if the Shares are not listed on any stock exchange, "Market Price" of Shares means the price per Share on the over-the-counter market determined by dividing the aggregate sale price of the Shares sold by the total number of such Shares so sold on the applicable market for the last day prior to the Grant Date.

2.19 "**Officer**" means any officer of the Company or its subsidiaries, as the term "Officer" is defined in the Securities Act.

2.20 "**Option**" means an option to purchase Shares granted pursuant to this Plan.

2.21 "**Option Agreement**" means an agreement, in the form attached hereto as Schedule "A" or in such other form the Board may approve from time to time, whereby the Company grants to an Optionee an Option.

2.22 "**Optionee**" means each of the Eligible Persons granted an Option pursuant to this Plan and their heirs, executors and administrators.

2.23 "**Option Price**" means the price per Share specified in an Option Agreement, as adjusted from time to time in accordance with the provisions of section 5.

2.24 "**Option Shares**" means the aggregate number of Shares which an Optionee may purchase under an Option.

2.25 "**Plan**" means this Stock Option Plan, as amended from time to time.

2.26 "**Shares**" means the common shares in the capital of the Company as constituted on the Grant Date provided that, in the event of any adjustment pursuant to section 5, "Shares" will thereafter mean the shares or other property resulting from the events giving rise to the adjustment.

2.27 "**Shareholders**" means a holder of shares in the capital of the Company.

2.28 "**Securities Act**" means the *Securities Act*, R.S.B.C. 1996, c.418, as amended, as at the date hereof.

2.29 "**subsidiary**" and "**subsidiaries**" refers to one or more majority-owned subsidiary of the Company.

2.30 "**Unissued Option Shares**" means the number of Shares, at a particular time, which have been reserved for issuance upon the exercise of an Option, but which have not been issued, as adjusted from time to time in accordance with the provisions of section 5, such adjustments to be cumulative.

2.31 "**U.S. Code**" means the United States Internal Revenue Code of 1986, as amended, and any applicable United States Treasury Regulations and other binding regulatory guidance thereunder.

2.32 "**U.S. Taxpayer**" means an Eligible Person who is a citizen or resident of the United States for purposes of the U.S. Code, and any other Eligible Person whose Options are subject to taxation under the U.S. Code.

2.33 "**Vested**" means that an Option has become exercisable in respect of a number of option Shares by the Optionee pursuant to the terms of the Option Agreement.

3. GRANT OF OPTIONS

3.1 Option Terms

The Board may from time to time authorize the issue of Options to Eligible Persons of the Company and its subsidiaries. The Option Price under each Option will be not less than the Market Price on the Grant Date. Options will not be assignable (or transferable except by will or by the laws of descent and distribution) by the Optionee.

The Expiry Date for each Option will be set by the Board at the time of issuance, stated in the applicable Option Agreement, and will not be more than 5 years after the Grant Date, subject to the operation of paragraph 4.4.

3.2 Limits on Shares Issuable on Exercise of Options

At the time of grant of any Option, the aggregate number of Shares reserved for issuance under the Plan which may be made subject to Options at any time and from time to time will not exceed 10% of the total number of issued and outstanding Shares, on a non-diluted basis, as constituted on the Grant Date of such Option.

The number of Shares which may be issuable under the Plan and all of the Company's other previously established or proposed share compensation arrangements within a one-year period:

(a) to any one Optionee will not exceed 5% of the total number of issued and outstanding Shares on the Grant Date on a non-diluted basis, unless the Company has obtained Disinterested Shareholder Approval (as such term may be defined by the Exchanges);

(b) to Insiders as a group will not exceed 10% of the total number of issued and outstanding Shares on the Grant Date on a non-diluted basis;

(c) to any one Consultant will not exceed 2% of the total number of issued and outstanding Shares on the Grant Date on a non-diluted basis; and

(d) to all Eligible Persons who undertake Investor Relations Activities will not exceed 2% in the aggregate of the total number of issued and outstanding Shares on the Grant Date on a non-diluted basis.

3.3 Option Agreements

Each Option will be confirmed by the execution of an Option Agreement. Each Optionee will have the option to purchase from the Company the Option Shares at the time and in the manner set out in the Plan and in the Option Agreement applicable to that Optionee. In respect of Options granted to Employees or Consultants, the Company is representing herein and in the applicable Option Agreement that the Optionee is a *bona fide* Employee or Consultant as the case may be, of the Company or its subsidiaries. The execution of an Option Agreement will constitute conclusive evidence that it has been completed in compliance with this Plan.

4. EXERCISE OF OPTIONS

4.1 Time of Effectiveness

(a) This Plan shall be effective upon approval by the Board and shall be ratified thereafter by the shareholders of the Company at the next duly convened meeting

of the shareholders, and all Options granted by the Company prior to such ratification shall be deemed to form part of and shall comply with the provisions of this Plan.

(b) Upon approval by the Board, the Company may grant Options under this Plan up to the maximum number set out in subsection 3.2.

(c) Subject to paragraphs 4.3, 4.4 and 4.5, an Option may be exercised to purchase any number of Option Shares up to the number of Vested Unissued Option Shares at any time after the Grant Date up to 4:00 p.m. Pacific Time on the Expiry Date and will not be exercisable thereafter.

4.2 Manner of Exercise

The Option will be exercisable by delivering to the Company a Notice of Exercise (appended hereto as Schedule "B") specifying the number of Option Shares in respect of which the Option is exercised together with payment in full of the Option Price for each such Option Share plus the amount of any required tax withholdings as described in paragraph 6.4 hereof (unless other arrangements satisfactory to the Company have been made to satisfy such tax withholding obligation). Upon Notice and payment there will be a binding contract for the issue of the Option Shares in respect of which the Option is exercised, upon and subject to the provisions of the Plan. Delivery of the Optionee's cheque payable to the Company in the amount of the Option Price and any applicable withholding taxes will constitute payment of the Option Price unless the cheque is not honoured upon presentation in which case the Option will not have been validly exercised.

4.3 Vesting of Option Shares

The Board, subject to the policies of the Exchanges, may determine and impose terms upon which each Option will become Vested in respect of Option Shares. Options granted to Consultants performing Investor Relations Activities must vest, at minimum, in stages over twelve months with no more than one-quarter of the Options vesting in any three (3) month period.

4.4 Termination of Employment

If an Optionee ceases to be an Eligible Person, his or her Option will be exercisable as follows:

(a) Death or Disability

If the Optionee ceases to be an Eligible Person, due to his or her death or Disability or, in the case of an Optionee that is a company, the death or Disability of the person who provides management or consulting services to the Company or to any entity controlled by the Company, the Option then held by the Optionee will be exercisable, by the Optionee's legal heirs or personal representatives, as applicable, to acquire Vested Unissued Option Shares at any time up to but not after the earlier of:

(i) 365 days after the date of death or Disability; and

(ii) the Expiry Date.

(b) Termination For Cause

If the Optionee ceases to be an Eligible Person as a result of "termination for cause" of such Optionee by the Company or its subsidiaries (or in the case of an Optionee who is a Management Company Employee or Consultant, by the Optionee's employer), as that term is interpreted by the courts of the jurisdiction in which the Optionee is employed or engaged, any outstanding Option held by such Optionee on the date of such termination, whether in respect of Option Shares that are Vested or not, will be cancelled as of that date.

(c) Early Retirement, Voluntary Resignation or Termination Other than For Cause

If the Optionee ceases to be an Eligible Person due to his or her retirement at the request of his or her employer earlier than the normal retirement date under the Company's retirement policy then in force, or due to his or her termination by the Company other than for cause, or due to his or her voluntary resignation, the Optionee may exercise his option to the extent that the Eligible Person was entitled to exercise it at the date of such cessation, provided that such option or portion of the option has vested, and provided that such exercise must occur within ninety (90) days after the Eligible Person ceases to be a director, officer, consultant, employee or a Management Company Employee, unless such Eligible Person was engaged in investor relations activities, in which case such exercise must occur within 30 days after the cessation of the Eligible Person's services to the Company.

Notwithstanding the foregoing, the Board may, in its sole discretion, if it determines such is in the best interests of the Company, extend this ninety (90) day termination date to a later date within a reasonable period not exceeding one (1) year, provided that no such action will extend the exercise period beyond the Expiry Date.

(d) Spin-Out Transactions

If pursuant to the operation of sub-paragraph 5.3(c) an Optionee receives options (the "**New Options**") to purchase securities of another company (the "**New Company**") in respect of the Optionee's Options (the "**Subject Options**"), the New Options will expire on the earlier of: (i) the Expiry Date of the Subject Options; (ii) if the Optionee does not become an Eligible Person in respect of the New Company, the date that the Subject Options expire pursuant to sub-paragraph 4.4(a), (b) or (c), as applicable; (iii) if the Optionee becomes an Eligible Person in respect of the New Company, the date that the New Options expire pursuant to the terms of the New Company's stock option plan that correspond to sub-paragraphs 4.4(a), (b) or (c) hereof; and (iv) the date that is one (1) year after the Optionee ceases to be an Eligible Person in respect of the New Company or such shorter period as determined by the Board, provided that with respect to Options of U.S. Taxpayers, any such adjustments will be undertaken in a manner that complies with U.S. Code Section 409A.

For purposes of this paragraph 4.4, the dates of death, Disability, termination,

retirement, voluntary resignation, ceasing to be an Eligible Person and incapacity will be interpreted to be without regard to any period of notice (statutory or otherwise) or whether the Optionee or his or her estate continues thereafter to receive any compensatory payments from the Company or is paid salary by the Company in lieu of notice of termination.

For greater certainty, an Option that had not become Vested in respect of certain Unissued Option Shares at the time that the relevant event referred to in this paragraph 4.4 occurred, will not be or become vested or exercisable in respect of such Unissued Option Shares and will be cancelled.

4.5 Extension of Expiry Date During Black-Out Period

Except in the case of Options of U.S. Taxpayers, if the Expiry Date in respect of any Option occurs during or within five (5) trading days following a trading black-out period imposed by the Company, the Expiry Date of the Option will be automatically extended to the date that is ten (10) trading days following the end of such black-out period (the "**Extension Period**"); provided that if an additional black-out period is subsequently imposed by the Company during the Extension Period, then such Extension Period will be deemed to commence following the end of such additional black-out period to enable the exercise of such Options within ten 10) trading days following the end of the last imposed black-out period. In no event shall an Option granted to a U.S. Taxpayer be extended past its Expiry Date.

4.6 Effect of a Take-Over Bid

If a *bona fide* offer (an "**Offer**") for Shares is made to the Optionee or to shareholders of the Company generally or to a class of shareholders which includes the Optionee, which Offer, if accepted in whole or in part, would result in the offeror becoming a control person of the Company, within the meaning of Subsection 1(1) of the Securities Act, the Company will, immediately upon receipt of notice of the Offer, notify each Optionee of full particulars of the Offer, whereupon (subject to the approval of the Exchanges) all Option Shares subject to such Option will become Vested and the Option may be conditionally exercised in whole or in part by the Optionee so as to permit the Optionee to tender the Option Shares received upon such exercise, pursuant to the Offer. However, if:

(a) the Offer is not completed within the time specified therein; or

(b) all of the Option Shares tendered by the Optionee pursuant to the Offer are not taken up or paid for by the offeror in respect thereof,

then the Option Shares received upon such exercise, or in the case of sub-paragraph (b) above, the Option Shares that are not taken up and paid for, will be returned by the Optionee to the Company and reinstated as authorized but unissued Shares and with respect to such returned Option Shares, the Option will be reinstated as if it had not been exercised and the terms upon which such Option Shares were to become Vested pursuant to paragraph 4.3 will be reinstated. If any Option Shares are returned to the Company under this paragraph 4.6, the Company will immediately refund the exercise price (including any amount remitted to the Company to satisfy tax withholding obligations) to the Optionee for such Option Shares.

4.7 Acceleration of Expiry Date

If at any time when an Option granted under the Plan remains unexercised with respect to any Unissued Option Shares, an Offer is made by an offeror, the Board may, upon notifying each Optionee of full particulars of the Offer, declare all Option Shares issuable upon the exercise of Options granted under the Plan, Vested, and declare that the Expiry Date for the exercise of all unexercised Options granted under the Plan is accelerated so that all Options will either be exercised or will expire prior to the date upon which Shares must be tendered pursuant to the Offer, provided that any accelerated vesting of Options granted to Consultants performing Investor Relations Activities will be subject to the prior written approval of the Exchanges. The Board will give each Optionee as much notice as possible of the acceleration of the Options under this paragraph, except that not less than five (5) business days' and not more than thirty-five (35) days' notice is required.

4.8 Compulsory Acquisition or Going Private Transaction

If and whenever, following a take-over bid or issuer bid, there will be a compulsory acquisition of the Shares of the Company pursuant to Division 6 of the *Business Corporations Act* (British Columbia) or any successor or similar legislation, or any amalgamation, merger or arrangement in which securities acquired in a formal take-over bid may be voted under the conditions described in Section 8.2 of Multilateral Instrument 61-101 *Protection of Minority Security Holders in Special Transactions*, then following the date upon which such compulsory acquisition, amalgamation, merger or arrangement is effective, an Optionee will be entitled to receive, and will accept, for the same exercise price, in lieu of the number of Shares to which such Optionee was theretofore entitled to purchase upon the exercise of his or her Options, the aggregate amount of cash, shares, other securities or other property which such Optionee would have been entitled to receive as a result of such bid if he or she had tendered such number of Shares to the take-over bid.

4.9 Effect of a Change of Control

If a Change of Control occurs, all Option Shares subject to each outstanding Option will become Vested, whereupon such Option may be exercised in whole or in part by the Optionee, subject to the approval of the Exchanges, if necessary.

4.10 Exclusion From Severance Allowance, Retirement Allowance or Termination Settlement

If the Optionee retires, resigns or is terminated from employment or engagement with the Company or any subsidiaries of the Company (including, in the case of a Consultant, termination of the company providing such consulting services to the Company or its subsidiaries), the loss or limitation, if any, pursuant to the Option Agreement with respect to the right to purchase Option Shares which were not Vested at that time or which, if Vested, were cancelled, will not give rise to any right to damages and will not be included in the calculation of nor form any part of any severance allowance, retiring allowance or termination settlement of any kind whatsoever in respect of such Optionee.

4.11 Shares Not Acquired

Any Unissued Option Shares not acquired by an Optionee under an Option which has expired may be made the subject of a further Option pursuant to the provisions of the Plan.

5. ADJUSTMENT OF OPTION PRICE AND NUMBER OF OPTION SHARES

5.1 Share Reorganization

Whenever the Company issues Shares to all or substantially all holders of Shares by way of a stock dividend or other distribution, or subdivides all outstanding Shares into a greater number of Shares, or combines or consolidates all outstanding Shares into a lesser number of Shares (each of such events being herein called a "**Share Reorganization**") then effective immediately after the record date for such dividend or other distribution or the effective date of such subdivision, combination or consolidation, for each Option:

(a) the Option Price will be adjusted to a price per Share which is the product of:

(i) the Option Price in effect immediately before that effective date or record date; and

(ii) a fraction, the numerator of which is the total number of Shares outstanding on that effective date or record date before giving effect to the Share Reorganization, and the denominator of which is the total number of Shares that are or would be outstanding immediately after such effective date or record date after giving effect to the Share Reorganization; and

(b) the number of Unissued Option Shares will be adjusted by multiplying (i) the number of Unissued Option Shares immediately before such effective date or record date by (ii) a fraction which is the reciprocal of the fraction described in clause (a)(ii).

5.2 Special Distribution

Subject to the prior approval of the Exchanges, whenever the Company issues by way of a dividend or otherwise distributes to all or substantially all holders of Shares;

(a) shares of the Company, other than the Shares;

(b) evidences of indebtedness;

(c) any cash or other assets, excluding cash dividends (other than cash dividends which the Board has determined to be outside the normal course); or

(d) rights, options or warrants;

then to the extent that such dividend or distribution does not constitute a Share Reorganization (any of such non-excluded events being herein called a "**Special Distribution**"), and effective immediately after the record date at which holders of Shares are determined for purposes of the Special Distribution, for each Option the Option Price will be reduced, and the number of Unissued Option Shares will be correspondingly increased, by such amount, if any, as is determined by the Board in its sole and unfettered discretion to be appropriate in order to properly reflect any diminution in value of the Option Shares as a result of such Special Distribution, provided that with respect to Options of U.S. Taxpayers such adjustments will be undertaken in a manner that complies with Code Section 409A

5.3 Corporate Organization

Whenever there is:

(a) a reclassification of outstanding Shares, a change of Shares into other shares or securities, or any other capital reorganization of the Company, other than as described in paragraphs 5.1 or 5.2;

(b) a consolidation, merger or amalgamation of the Company with or into another corporation resulting in a reclassification of outstanding Shares into other shares or securities or a change of Shares into other shares or securities;

(c) an arrangement or other transaction under which, among other things, the business or assets of the Company become, collectively, the business and assets of two or more companies with the same shareholder group upon the distribution to the Company's shareholders, or the exchange with the Company's shareholders, of securities of the Company, or securities of another company, or both; or

(d) a transaction whereby all or substantially all of the Company's undertaking and assets become the property of another corporation;

(any such event being herein called a "**Corporate Reorganization**") the Optionee will have an option to purchase (at the times, for the consideration, and subject to the terms and conditions set out in the Plan) and will accept on the exercise of such option, in lieu of the Unissued Option Shares which he would otherwise have been entitled to purchase, the kind and amount of shares or other securities or property that he would have been entitled to receive as a result of the Corporate Reorganization if, on the effective date thereof, he had been the holder of all Unissued Option Shares or if appropriate, as otherwise determined by the Board.

5.4 Determination of Option Price and Number of Unissued Option Shares

If any questions arise at any time with respect to the Option Price or number of Unissued Option Shares deliverable upon exercise of an Option following a Share Reorganization, Special Distribution or Corporate Reorganization, such questions will be conclusively determined by the Company's auditor, or, if they decline to so act, any other firm of Chartered Accountants in Vancouver, British Columbia, that the Board may designate and who will have access to all appropriate records and such determination will be binding upon the Company and all Optionees.

5.5 Regulatory Approval

Any adjustment to the Option Price or the number of Unissued Option Shares purchasable under the Plan pursuant to the operation of any one of paragraphs 5.1, 5.2 or 5.3 is subject to the approval of the Exchanges and any other governmental authority having jurisdiction.

6. MISCELLANEOUS

6.1 Right to Employment

Neither this Plan nor any of the provisions hereof will confer upon any Optionee any right with respect to employment or continued employment with the Company or any subsidiaries of the Company or interfere in any way with the right of the Company or any subsidiaries of the Company to terminate such employment.

6.2 Necessary Approvals

The Company shall not be obligated to file any prospectus or registration statement under the laws of any jurisdiction in respect of the Options, the Shares or this Plan. The obligation of the Company to sell and deliver Shares in accordance with the Plan is subject to (i) the approval of the Exchanges and any governmental authority having jurisdiction, and (ii) compliance with applicable securities laws, which shall include, without limitation, an available exemption from applicable prospectus, registration or similar requirements under applicable securities laws, unless the Company has voluntarily decided to file any required prospectus or registration statement. If any Shares cannot be issued to any Optionee for any reason, including, without limitation, the failure to obtain such approval or the absence of such exemption, then the obligation of the Company to issue such Shares will terminate and any Option Price paid by an Optionee to the Company (including any amount remitted to the Company to satisfy tax withholding obligations) will be immediately refunded to the Optionee by the Company.

6.3 Administration of the Plan

The Board will, without limitation, have full and final authority in their discretion, but subject to the express provisions of the Plan, to interpret the Plan, to prescribe, amend and rescind rules and regulations relating to the Plan and to make all other determinations deemed necessary or advisable in respect of the Plan. Except as set forth in paragraph 5.4, the interpretation and construction of any provision of the Plan by the Board will be final and conclusive. Administration of the Plan will be the responsibility of the appropriate officers of the Company and all costs in respect thereof will be paid by the Company.

6.4 Withholding Taxes

The Company or its subsidiaries may take such steps as are considered necessary or appropriate for the withholding and/or remittance of any taxes which the Company or its subsidiaries is required by any law or regulation of any governmental authority whatsoever to withhold and/or remit in connection with any Option or Option exercise including, without limiting the generality of the foregoing, the withholding and/or remitting of all or any portion of any payment or the withholding of the issue of Common Shares to be issued upon the exercise of any Option until such time as the Optionee has paid to the Company or any subsidiaries of the Company (in addition to the exercise price payable for the exercise of Options) the amount which the Company or subsidiaries of the Company reasonably determines is required to be withheld and/or remitted with respect to such taxes. By accepting the award of an Option, the Optionee authorizes the Company or its subsidiaries, as applicable, to withhold from any amount payable to the Optionee, under this Plan or otherwise, such amount as the Company or its subsidiaries reasonably believes is necessary in order to comply with applicable tax withholding requirements.

6.5 Amendments to the Plan

The Board may from time to time, subject to applicable law and to the prior approval, if required, of either the Shareholders (as set forth in paragraph 6.6), the Exchanges or any other regulatory body having authority over the Company or the Plan, suspend, terminate or discontinue the Plan at any time, or amend or revise the terms of the Plan or of any Option granted under the Plan and the Option Agreement relating thereto, provided that no such amendment, revision, suspension, termination or discontinuance will in any manner adversely affect any Option previously granted to an Optionee under the Plan without the consent of that Optionee.

6.6 Shareholder Approval

The approval of the Board and the requisite approval from the Shareholders will be required for any of the following amendments made to the Plan:

(a) any increase to the maximum percentage of Shares issuable under the Plan;

(b) a reduction in the exercise price or purchase price of an Option (other than for standard anti-dilution purposes) held by or benefiting an Insider;

(c) an increase in the maximum number of Shares that may be issued to Insiders within any one (1) year period or that are issuable to Insiders at any time;

(d) an extension of the term of an Option held by or benefiting an Insider;

(e) any change to the definition of "Eligible Person" which would have the potential of broadening or increasing Insider participation; and

(f) any amendment to an amending provision within the Plan.

6.7 Effective Date

The Plan will become effective upon its approval by the Board. Where Shareholder approval is not required, the effective date of any amendment to this Plan will be the date the amendment is approved by the Board. Otherwise, where Shareholder approval is required, the effective date of the amendment to the Plan will be the later of the date of Shareholder approval and Board approval.

6.8 Form of Notice of Exercise

A Notice of Exercise (appended as Schedule “B”) shall be given to the Company will be in writing, signed by the Optionee and delivered to the head business office of the Company.

6.9 No Representation or Warranty

The Company makes no representation or warranty as to the future market value of any Shares issued in accordance with the provisions of the Plan.

6.10 Compliance with Applicable Law

If any provision of the Plan or any Option Agreement contravenes any law or any order, policy, by-law or regulation of any regulatory body or Exchange having authority over

the Company or the Plan, then such provision will be deemed to be amended to the extent required to bring such provision into compliance therewith.

6.11 No Assignment

No Optionee may assign any of his or her rights under the Plan or any Option granted thereunder.

6.12 Rights of Optionees

An Optionee will have no rights whatsoever as a Shareholder in respect of any of the Unissued Option Shares (including, without limitation, voting rights or any right to receive dividends, warrants or rights under any rights offering).

6.13 Conflict

In the event of any conflict between the provisions of this Plan and an Option Agreement, the provisions of this Plan will govern.

6.14 Governing Law

The Plan and each Option Agreement issued pursuant to the Plan will be governed by the laws of the province of British Columbia, Canada.

6.15 Time of Essence

Time is of the essence of this Plan and of each Option Agreement. No extension of time will be deemed to be or to operate as a waiver of the essentiality of time.

6.16 Entire Agreement

This Plan and the Option Agreement sets out the entire agreement between the Company and the Optionees relative to the subject matter hereof and supersedes all prior agreements, undertakings and understandings, whether oral or written.

6.17 Unfunded Plan

This Plan shall be unfunded and the Company shall not be required to segregate any assets that at any time may be represented by Awards under the Plan. The rights of Optionees shall be no greater than the rights of general creditors of the Company.

6.18 California Options

Notwithstanding any other provision of this Plan, the following provisions shall apply to any Option granted or proposed to be granted to a person in California, unless such Option is otherwise exempt from the applicable securities laws of California (a "**California Option**"):

(a) no California Option shall be granted after the tenth anniversary of the date on which the Board or shareholders of the Company approved this Plan, whichever date is earlier;

(b) no California Option shall be granted unless the Company is a "foreign private issuer" as defined under the U.S. Securities Act of 1933, as amended, and after giving effect to the grant, not more than 35 persons in California shall have been granted options or been issued securities of the Company under this Plan and all other option, purchase and bonus plans and agreements;

(c) a California Option may not be exercised more than ten years after the date of grant of the California Option;

(d) in the event the Optionee's employment is terminated other than for cause as defined by applicable law, a California Option shall continue to be exercisable (to the extent it was exercisable prior to such termination) until the earlier of the expiration date of the California Option or:

(i) At least 6 months from the date of termination if termination was caused by death or disability, or

(ii) At least 30 days from the date of termination if termination was caused by other than death or disability;

(e) prior to an Optionee's death, a California Option may not be transferred except to a revocable trust or as permitted by Rule 701 under the U.S. Securities Act; and

(f) proportionate adjustment of the number of securities purchasable and the exercise price thereof shall be made to a California Option in the event of a stock split, reverse stock split, stock dividend, recapitalization, combination, reclassification or other distribution of the Company's equity securities without the receipt of consideration by the issuer, of or on the issuer's class or series of securities underlying the California Option.

Approved by the Board of Directors on April 14, 2022

SCHEDULE "A"

MOSS GENOMICS INC.
(the "**Company**")

STOCK OPTION AGREEMENT

UNLESS PERMITTED UNDER SECURITIES LEGISLATION, THE HOLDER OF THIS SECURITY AND ANY SECURITY ISSUED ON EXERCISE HEREOF MUST NOT TRADE THE SECURITY BEFORE • [FOUR MONTHS AND A DAY FROM ISSUANCE].

This Option Agreement is entered into between Moss Genomics Inc. (the "Company") and the Optionee named below pursuant to the Company's Stock Option Plan (the "Plan"), a copy of which is attached hereto, and confirms that:

1. on ●, 20● (the "Grant Date");

2. ● (the "Optionee");

3. was granted the option (the "Option") to purchase ● Common Shares (the "Option Shares") of the Company;

4. for the price (the "Option Price") of $● per Option Share;

5. which will be exercisable pursuant to the following vesting schedule:

   (a)

   (b)

6. terminating on the ●, 201● (the "Expiry Date");

all on the terms and subject to the conditions set out in the Plan. For greater certainty, Option Shares continue to be exercisable until the expiry date, termination or cancellation thereof as provided in this Option Agreement and the Plan.

Subject to the Plan, in order to exercise any vested Options, the Optionee must request from the Company the amount of any applicable withholding taxes, complete the Notice of Exercise Form appended hereto and deliver it to the Company at the following address (or at such other head office address as may then appear on the Company's issuer profile at www.sedar.com):

Moss Genomics Inc.
The Administrator, Stock Option Plan
907 – 1030 West Georgia Street
Vancouver, BC V6E 2Y3

accompanied by payment in full of the applicable exercise price of the Optioned Shares to be purchased and any applicable withholding taxes. Certificates for such Optioned Shares shall be issued and delivered to the Optionee within a reasonable period of time following the receipt of such notice and payment.

The Optionee acknowledges that the Option and any Option Shares received by him or her upon exercise of the Option have not been registered under the United States *Securities Act of 1933*, as amended, or the Blue Sky laws of any state (collectively, the "**Securities Acts**"). The Optionee acknowledges and understands that the Company is under no obligation to register, under the Securities Acts, the Option or the Option Shares received by him/her or to assist him/her in complying with any exemption from such registration if he should at a later date wish to dispose of the Option Shares.

Exhibit 1 applies to an Option granted in the United States or to a U.S. Taxpayer. The Optionee acknowledges that the certificate(s) representing the Option Shares may be endorsed with the following or a similar legend:

"***The shares represented by this certificate have not been registered or qualified under the United States Securities Act of 1933, as amended or state securities laws. The shares may not be offered for sale, sold, pledged or otherwise disposed of unless so registered or qualified, unless an exemption exists or unless such disposition is not subject to U.S. federal or state securities laws, and the Company may require that the availability of any exemption or the inapplicability of such securities laws be established by an opinion of counsel, which opinion of counsel will be reasonably satisfactory to the Company.***"

_____ [***Optionee initial***]

MOSS GENOMICS INC.

_____
Authorized Signatory

MOSS GENOMICS INC.

OPTION AGREEMENT – ACCEPTANCE OF OPTIONEE

By signing this Option Agreement, the Optionee acknowledges receipt of a copy of the Plan, has read and understands the Plan and is a bona fide Director, Officer, Employee or Consultant of the Company.

_____ [***Optionee initial***]

The Optionee acknowledges and agrees that the Optionee has been directed to the provisions of the Plan, particularly section 4.4, "Termination of Employment", wherein the Optionee's Option Shares shall terminate and cease to be exercisable. Upon the Optionee ceasing to hold a position with the Company, other than as a result of the events set out in Section 4.4 of the Plan, the Option Shares shall expire and terminate without any further notice at 4:00 p.m. Pacific Time on the day that is the earlier of (a**) {Expiry Date}** or (b) {●90} days following the date the Optionee ceases to hold such position.

_____ [***Optionee initial***]

The Optionee hereby acknowledges and consents to:

(a) the disclosure to the Canadian Securities Exchange and all other regulatory authorities of all personal information of the undersigned obtained by the Company;

(b) the collection, use and disclosure of such personal information by the Canadian Securities Exchange and all other regulatory authorities in accordance with their requirements, including the provision to third party service providers, from time to time.

(c) execute, deliver, file and otherwise assist the Company in filing any report, undertaking or document with respect to the awarding of the Option Shares and exercise of the Option Shares, as may be required by the applicable Regulatory Authorities.

_____ [***Optionee initial***]

The Optionee acknowledges and agrees that the Option Grant is an incentive mechanism and that the Optionee was not induced to participate in the grant and receipt of the Option Shares (as defined below) by expectation of appointment or continued appointment, employment or continued employment, or engagement or continued engagement to provide services, as the case may be, by the Company;

The Optionee further acknowledges that if the Plan has not been approved by the shareholders of the Company on the Grant Date, these Option Shares are not exercisable until such approval has been obtained.

_____ [***Optionee initial***]

Acceptance of Optionee: By signing this Option Agreement, the Optionee acknowledges that the Optionee has read and understands the Plan and agrees to the terms and conditions of the Plan and this Option Agreement.

x _____ _____

{Optionee Name} **Date Signed**

_____

Address

Exhibit 1

SUPPLEMENTAL ACKNOWLEDGMENT AND AGREEMENT
(U.S. OPTION HOLDER)

The grant of the Option evidenced hereby is made subject to the terms and conditions of the Company's Stock Option Plan and the Stock Option Agreement, the terms and conditions of which are hereby incorporated herein.

Neither the Option nor the Option Shares of the Company have been registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), or any state securities laws. The Option Shares may not be exercised in the United States unless registered under the U.S. Securities Act or an exemption from such registration requirement is available. Any Option Shares issued to the Optionee in the United States that have not been registered under the U.S. Securities Act will be deemed "restricted securities" (as defined in Rule 144(a)(3) of the U.S. Securities Act) and bear a restrictive legend to such effect.

The Optionee acknowledges that the Options are not intended to qualify as "incentive stock options" in accordance with the terms of Section 422 of Internal Revenue Code of 1986, as amended, and the rules and regulations promulgated thereunder. The Optionee acknowledges that the Company may have federal, state, provincial or local tax withholding and reporting obligations and consents to such actions by the Company as may reasonably be required to comply with such obligations in connection with the exercise of Option. The acceptance and exercise of the Options and the sale of Option Shares issued pursuant to exercise of the Option may have consequences under federal, provincial and other tax and securities laws which may vary depending on the individual circumstances of the Optionee. Accordingly, the Optionee acknowledges that the Optionee has been advised to consult the Optionee's personal legal and tax advisors in connection with this Agreement and the Optionee's dealings with respect to the Option and Option Shares.

MOSS GENOMICS INC.

Per:_____ _____
Authorized Signatory **{Optionee}**

SCHEDULE "B"

EXERCISE NOTICE

TO: (the "**Company**")

AND TO: THE BOARD OF DIRECTORS OF MOSS GENOMICS INC.

The undersigned hereby irrevocably gives notice, pursuant to the Company's Stock Option Plan (the "**Plan**"), of the exercise of the Option Shares to acquire and hereby subscribes for *(cross out inapplicable item):*

(a) all of the Option Shares; or

(b) _____ of the Option Shares, which are the subject of the Option Agreement attached hereto.

Calculation of total Exercise Price:

(i) number of Shares to be acquired on exercise: _____ Shares

(ii) multiplied by the Exercise Price per Share: $_____

TOTAL EXERCISE PRICE, enclosed herewith: **$_____**

WITHHOLDING TAXES OWED, enclosed herewith (if applicable) **$_____**

In connection with such exercise, the undersigned represents, warrants and covenants to the Company (and acknowledges that the Company is relying thereon) that **(check one)**:

____ 1. The undersigned is not a U.S. person (the definition of which includes, but is not limited to, a person resident in the United States, a partnership or corporation organized or incorporated under the laws of the United States, and a trust or estate of which any trustee, executor or administrator is a U.S. person), the undersigned was not offered the Option Shares in the United States and the options are not being exercised within the United States or for the account or benefit of a U.S. person. The terms "United States" and "U.S. person" are as defined by Rule 902 of Regulation S under the United States Securities Act of 1933, as amended (the "**U.S. Securities Act**"); or

____ 2. The undersigned represents, warrants and covenants to the Company that:

(a) ____ (i) the Option Shares have not been and will not be registered under the U.S. Securities Act and the Option Shares are being offered and sold by the Company in reliance upon an exemption from registration under the U.S. Securities Act; or
____ (ii) the Option Shares have been registered under the U.S. Securities Act and paragraph (c) below does not apply;

(b) if the undersigned is a U.S. person, the undersigned confirms that the representations and warranties of the undersigned set forth in the Supplemental Acknowledgment and Agreement remain true and correct as of the date hereof; and

(c) unless the Option Shares have been registered under the U.S. Securities Act, the undersigned understands that upon the issuance of the Option Shares, and until such time as the same is no longer required under the applicable requirements of the U.S. Securities Act or applicable U.S. state laws and regulations, the certificates representing the Option Shares will bear a legend in substantially the following form:

"THE SECURITIES REPRESENTED HEREBY HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "U.S. SECURITIES ACT"). THESE SECURITIES MAY BE OFFERED, SOLD, PLEDGED OR OTHERWISE TRANSFERRED ONLY (A) TO THE COMPANY, (B) OUTSIDE THE UNITED STATES IN COMPLIANCE WITH RULE 904 OF REGULATION S UNDER THE U.S. SECURITIES ACT, (C) IN COMPLIANCE WITH THE EXEMPTION FROM THE REGISTRATION REQUIREMENTS UNDER THE U.S. SECURITIES ACT PROVIDED BY RULE 144 THEREUNDER, IF AVAILABLE, AND IN ACCORDANCE WITH APPLICABLE STATE SECURITIES LAWS, OR (D) IN A TRANSACTION THAT DOES NOT REQUIRE REGISTRATION UNDER THE U.S. SECURITIES ACT OR ANY APPLICABLE STATE LAWS AND REGULATIONS GOVERNING THE OFFER AND SALE OF SECURITIES, AND THE HOLDER HAS, PRIOR TO SUCH SALE, FURNISHED TO THE COMPANY AN OPINION OF COUNSEL OR OTHER EVIDENCE OF EXEMPTION, IN EITHER CASE REASONABLY SATISFACTORY TO THE COMPANY. DELIVERY OF THIS CERTIFICATE MAY NOT CONSTITUTE "GOOD DELIVERY" IN SETTLEMENT OF TRANSACTIONS ON STOCK EXCHANGES IN CANADA."

provided, that if Option Shares of the Company are being sold under clause (B) above, the legend may be removed by providing a declaration to the Company's transfer agent in such form as the Company may from time to time prescribe together with such documentation as the Company or its transfer agent may require, to the effect that the sale of the securities is being made in compliance with Rule 904 of Regulation S under the U.S. Securities Act.

The terms "United States" and "U.S. person" are as defined by Rule 902 of Regulation S under the U.S. Securities Act.

The undersigned tenders herewith a certified cheque or bank draft in an amount equal to the total Exercise Price of the aforesaid Option Shares, as calculated above, including any applicable withholding taxes, and directs the Company to issue the Shares as follows:

DRS: ☐ Share Certificate: ☐

Registration Name *(Option Holder Full Name)*	
Registration Address *(Option Holder Full Address)*	
Option Holder Email Address	

DATED the _____ day of _____, 20___.

_____ _____

Signature of Option Holder Name of Option Holder

CERTIFICATE OF THE COMPANY

Dated: September 14, 2022

This amended and restated preliminary prospectus constitutes full, true and plain disclosure of all material facts relating to the securities previously issued by the Company as required by the securities legislation of the Province of British Columbia.

s/ "Karl Cahill"

Karl Cahill
Chief Executive Officer and Director

s/ "Michelle Lee"

Michelle Lee
President, Interim Chief Financial Officer and Corporate Secretary

ON BEHALF OF THE BOARD OF DIRECTORS

s/ "Nitin Kaushal"

Nitin Kaushal
Director

s/ "Mark Tommasi"

Mark Tommasi
Director

CERTIFICATE OF PROMOTERS

Dated: September 14, 2022

This amended and restated preliminary prospectus constitutes full, true and plain disclosure of all material facts relating to the securities previously issued by the Company as required by the securities legislation of the Province of British Columbia.

s/ "Karl Cahill"

Karl Cahill
Promoter

s/ "Michelle Lee"

Michelle Lee
Promoter