

THIS DOCUMENT IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. YOU SHOULD NOT INVEST ANY FUNDS IN THIS LISTING UNLESS YOU CAN AFFORD TO LOSE YOUR ENTIRE INVESTMENT. IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE ISSUER AND THE TERMS OF THE LISTING, INCLUDING THE MERITS AND RISKS INVOLVED. THESE SECURITIES HAVE NOT BEEN RECOMMENDED OR APPROVED BY MERJ, HORIZON FINTECH ADVISORS, THE REPUBLIC OF SEYCHELLES OR ANY FEDERAL SECURITIES COMMISSION OR REGULATORY AUTHORITY OF ANY OTHER JURISDICTION. FURTHERMORE, THESE AUTHORITIES HAVE NOT PASSED UPON THE ACCURACY OR ADEQUACY OF THESE LISTING PARTICULARS OR COMPLETENESS OF ANY LISTING DOCUMENT OR LITERATURE. THESE LISTING PARTICULARS AND ALL ANNEXURES THERETO SHALL BE GOVERNED AND CONSTRUED UNDER AND IN ACCORDANCE WITH THE LAWS OF THE REPUBLIC OF SEYCHELLES AND THE LISTING REQUIREMENTS OF MERJ EXCHANGE. YOUR ATTENTION IS DRAWN TO THE SPECIAL NOTE ON FORWARD-LOOKING STATEMENTS ON PAGE 3 OF THESE LISTING PARTICULARS.

THE SHARE TOKENS ARE ONLY SUITABLE FOR INVESTORS: (I) WHO UNDERSTAND THE POTENTIAL RISK OF CAPITAL LOSS AND THAT THERE MAY BE LIMITED LIQUIDITY IN THE UNDERLYING INVESTMENTS OF THE COMPANY; (II) FOR WHOM AN INVESTMENT IN THE SHARE TOKENS IS PART OF A DIVERSIFIED INVESTMENT PROGRAM; AND (III) WHO FULLY UNDERSTAND AND ARE WILLING TO ASSUME THE RISKS INVOLVED IN SUCH AN INVESTMENT PROGRAM. IT SHOULD BE REMEMBERED THAT THE PRICE OF THE SHARES AND THE INCOME FROM THEM CAN GO DOWN AS WELL AS UP.



GLOBAL COMPLIANCE APPLICATIONS CORP.

(a British Columbia, Canada Company)

LISTING OF UP TO 299,555,059 DIGITAL SHARES, IN AGGREGATE THROUGH AN INITIAL LISTING OF CLASS A COMMON TOKENIZED SHARES ("SHARE TOKENS").

MARKET PARTICIPANTS ARE ADVISED THAT TRADING IN GLOBAL COMPLIANCE APPLICATIONS CORP. SHARES WILL BE ISSUED AS SHARE TOKENS AND THE LISTING WILL BE IN UNITED STATES DOLLARS ("USD").

The date of These Listing Particulars is 9/19/2024.

**Sponsor Advisor
Horizon Fintech Advisors Ltd.**

Definitions

“**Horizon**” means Horizon Globex GmbH, an organization designated by the Company to carry out the duties of registrar for the Share Tokens and is responsible for keeping the real time records of Holders of the Share Tokens in accordance with the Securities Facility Rules of MERJ Dep.

“**MERJ Dep**” means MERJ Depository and Registry, a licensed Securities Facility pursuant to the Seychelles Securities Act 2007 and the appointed registry and depository of MERJ Exchange.

“**MERJ Exchange**” means MERJ Exchange Limited, a licensed Securities Exchange pursuant to the Seychelles Securities Act 2007.

“**MERJ Clear**” means MERJ Clearing and Settlement Limited, a licensed Clearing Agency pursuant to the Seychelles Securities Act 2007 and operator of a Real Time Gross Settlement securities settlement system pursuant to the Seychelles National Payment Systems Act 2013.

“**MERJ Depository Interests**” or “**MDI**” means a 1:1 unit of beneficial ownership in a Principal Eligible Asset (e.g., Common Stock), registered in the name of an appointed Depository Nominee of MERJ Dep.

“**Share Token**” means an MDI that is issued in the form of a Digital Token and recorded via book-entry method on the register maintained by the Registrar.

“**Transmutation**” means to cause Common Stock to be converted into Share Tokens or vice versa in accordance with the Securities Facility Rules of MERJ Dep.

Listing General Information

Prepared by Horizon Fintex Advisors Limited and issued in terms of the Listings Rules of MERJ Exchange.

These Listing Particulars are issued in compliance with the Listings Requirements of MERJ Exchange to provide information to the public about the Company. In addition, an application has been made to the MERJ Exchange for the securities to be admitted to the Official List and that these shares also currently trade on the CSE with ticker symbol “APP”.

As of March 31, 2024, **Global Compliance Applications Corp.’s** (the “Company”, “Corporation”) authorized share capital is referenced in the Company’s Condensed Consolidated Financial Statements for the Nine Months Ended March 31, 2024 and 2023 and can be found at the below link.

<https://sedar.ca>; company number 000036309

Annual Meetings

Reference to Annual Meetings can be found in the Company Articles of Association.

On September 30, 2024, MERJ Exchange approved an application from the Company to list up to 299,555,059 shares of Common Stock, with no par value, being the entire issued share capital of the Company, on Upstream, a MERJ Exchange Market, under the abbreviated name

and share code “GCAC” and ISIN CA37960T106. The date of listing and commencement of trading is expected to be on or about September 30, 2024.

The Company has not paid either a cash dividend or a stock dividend; or effected a spin-off from the date of its formation. No such acts or activities are being contemplated for the future.

With a dual listing on Upstream, a MERJ Exchange Market, participants of Upstream will hold and trade beneficial interests in the Common Stock in the form of Share Tokens using the Upstream Platform, <https://upstream.exchange/>. The register of Holders of the Share Tokens will be maintained by Horizon as the Registrar. The underlying Common Stock represented by the Share Tokens shall be held in “street name” on the Principal Register maintained by the Transfer Agent in the name of MERJ Nominees Ltd., a bankruptcy remote, wholly owned subsidiary of MERJ Dep (“Depository Nominee”).

The Directors of the Company, whose names are given in this Notice, collectively and individually accept full responsibility for the accuracy of the information given in these Listing Particulars and certify that, to the best of their knowledge and belief, there are no facts that have been omitted which would make any statement false or misleading and that all reasonable enquiries to ascertain the accuracy of such facts have been made up to and including the last practicable date and that the document contains all information required by law and by the Listing Requirements of MERJ Exchange.

Copies of these Listing Particulars and all updates and amendments to these Listing Particulars up to the date of listing are available in English from the registered offices of Global Compliance Applications Corp., 830 – 1100 Melville Street, Vancouver, V6E 4A6, BC, Canada and the offices of the Sponsor Advisors at F20, 1st Floor, Eden Plaza Court, Eden Island, Seychelles as well as on the Upstream App, the Upstream website <https://upstream.exchange/> and the MERJ Exchange website, <https://merj.exchange/>.

Sponsor Advisor: Horizon Fintex Advisors Ltd.

Date of issue: September 30, 2024

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

These Listing Particulars contains forward looking statements based on assumptions and reflects the Directors expectations, estimates and projections of future events as of the date of this Pre-Listing Statement. Forward-looking statements include, without limitation, statements regarding the performance, prospects, opportunities, priorities, targets, goals, objectives, strategies, growth and outlook of the Company. Often, but not always, forward looking statements can be identified by the use of words such as “expects”, “anticipates”, “plans”, “believes”, “estimates”, “seeks”, “intends”, “targets”, “projects”, “forecasts”, or variations (including negative variations) of such words and phrases, or state that certain actions, events or results “may”, “could”, “would”, “might” or “will” be taken, occur or be achieved.

Forward looking statements are based upon certain material factors and assumptions that were applied in drawing a conclusion or making a forecast or projection, including assumptions and analyses made by the Directors in the light of their experience and perception of historical trends, current conditions and expected future developments, as well as other factors that are believed to be appropriate in the circumstances. Also, forward looking statements involve known and unknown risks, uncertainties and other factors that are beyond the Directors control, and which may cause the actual results, performance or achievement to be materially different from any future results, performance or achievements expressed or implied by such forward looking statements. Such material factors and assumptions and risks and uncertainties include, among others, those which are incorporated into these Listing Particulars and qualify any and all forward-looking statements made in these Listing Particulars.

Market data and industry information contained in these Listing Particulars are derived from various trade publications, industry sources and company estimates. Such sources and estimates are inherently imprecise. However, the Directors believe that such data and information are generally indicative of market position. The Directors of the Company are under no obligation to update this information nor any forward-looking statements whether as a result of new information, future events or otherwise beyond its issue date, except as required by law.

Although the Directors have attempted to identify factors that could cause actual actions, events or results to differ materially from those described in forward looking statements, there may be other factors that cause actions, events and results to differ from those anticipated, estimated or intended. There can be no assurance that actual results will be consistent with these forward-looking statements.

Accordingly, readers should not place undue reliance on forward-looking statements. The forward-looking statements herein relate only to events or information as at the date on which the statements are made and, except as specifically required by law, the Directors undertake no obligation to update or revise any forward-looking statements, whether because of new information, estimates or opinions, future events or results or otherwise.

NOTICE TO INVESTORS

Prospective investors should inform themselves as to the legal requirements and tax consequences within the countries of their citizenship, residence, domicile and place of business with respect to their acquisition, holding or disposal of the Share Tokens, and any foreign exchange restrictions that may be relevant thereto. These Listing Particulars do not

constitute an offer to sell or the solicitation of an offer to buy in any state or other jurisdiction to any person to whom it is unlawful to make such offer or solicitation in such state or jurisdiction. In particular, the information contained in these Listing Particulars does not constitute an offer of securities for sale in the United States. None of the securities described or directly or indirectly referred to in these Listing Particulars have been nor will they be registered under the Securities Act of 1933, as amended (“U.S. Securities Act”). The Share Tokens may not be offered or sold in the United States or to, or for the account or benefit of, U.S. persons (as defined in Regulation S under the U.S. Securities Act) unless registered under the U.S. Securities Act or pursuant to an exemption from, or in a transaction not subject to, such registration. Accordingly, the Share Tokens are being offered and sold only in offers and sales that occur outside the United States to purchasers who are not U.S. persons (as defined in Regulation S) in offshore transactions in reliance on Regulation S under the U.S. Securities Act. By purchasing the Share Tokens, investors are deemed to have acknowledged, represented and warrant this to the Company.

The information in these Listing Particulars is for general guidance only and it is the responsibility of any person or persons in possession of these Listing Particulars and wishing to make an application to subscribe for the Share Tokens to inform themselves of, and to observe, all applicable laws and regulations of any relevant jurisdiction.

The securities offered involve a high degree of risk and may result in the loss of your entire investment. Any person considering the purchase of these securities should consult with his, her or its legal, tax and financial advisors prior to making an investment in securities. The securities should only be purchased by persons who can afford to lose all of their investment. In making an investment decision, investors must rely on their own examination of the Company and the terms of the listing, including the merits and risks involved.

No person is authorized to give any information or make any representations (whether oral or written) in connection with the contents of these Listing Particulars except such information as is contained in these Listing Particulars and in any annexures, hereto. Only information or representations contained herein may be relied upon as having been authorized.

Neither the issue nor the delivery of these Listing Particulars at any time shall imply that information contained herein is correct as of any time subsequent to the issue date. Readers of these Listing Particulars should not construe its contents, or any prior or subsequent communications from the Company or any of its agents, officers, or representatives, as legal or tax advice. Readers should consult their own advisers as to legal, tax and related matters concerning an investment in the Company.

Neither the Directors nor their agents make any representation to any potential purchaser of securities regarding the legality of an investment therein by such investor under applicable legal investment regulation or similar laws.

These Listing Particulars does not constitute an offer to sell or issue, or the solicitation of an offer to purchase, subscribe for or otherwise acquire, Share Tokens in any jurisdiction where such an offer or solicitation would be unlawful or would impose any unfulfilled registration, qualification, publication or approval requirements on the Company. The distribution of these Listing Particulars and the offer of the Share Tokens in certain jurisdictions may be restricted by law.

Other than in the Seychelles, no action has been or will be taken to permit the possession, issue or distribution of these Listing Particulars (or any other listing materials or publicity relating to the Share Tokens) in any jurisdiction where action for that purpose may be required

or doing so is restricted by law. Accordingly, neither these Listing Particulars, nor any other listing materials or publicity relating to the Share Tokens may be distributed or published in any jurisdiction except under circumstances that will result in compliance with any applicable laws and regulations. Persons into whose possession these Listing Particulars (or any other listing materials or publicity relating to the Share Tokens) comes should inform themselves about and observe any such restrictions.

NOTICE TO U.S. PERSONS

No offer or sales of the Share Tokens shall be made to U.S.-based investors, either U.S. citizens or permanent residents of the United States. There has not been and will be no public offering of the Share Tokens in the United States. The Share Tokens have not been and will not be registered under the U.S. Securities Act, or with any securities regulatory authority of any state or other jurisdiction of the United States, and may not be offered, sold, resold, pledged, delivered, distributed or otherwise transferred, directly or indirectly, into or within the United States.

NOTICE TO CANADIAN PERSONS

No offer or sales of the Issuer shares shall be made to Canadian-based investors, either Canadian citizens or permanent residents of Canada. There has not been and will be no public offering of the Share Tokens in Canada, and may not be offered, sold, resold, pledged, delivered, distributed or otherwise transferred, directly or indirectly, into or within Canada.

SUMMARY

1. INTRODUCTION

Global Compliance Applications Corp. (“GCAC”) was incorporated on July 14, 2014, under the Business Corporations Act (British Columbia). On July 11, 2022 the Company’s name was changed from Global Cannabis Applications Corp. to Global Compliance Applications Corp. The Company’s shares trade on the Canadian Securities Exchange (“CSE”) under the trading symbol “APP”. The head office of the Company is Suite 830 - 1100 Melville Street, Vancouver, BC V6E 4A6. The registered and records office of the Company is Suite 1500 - 1055 West Georgia Street, Vancouver, BC V6E 4N7. The Company designs and develops data technologies and applications for the medical cannabis industry.

GCAC is a global leader in designing and developing innovative blockchain technologies and machine learning solutions to improve real-world businesses.

GCAC’s leading solution is Efixii, an Ethereum Layer 2 blockchain and EVM programming functionality that is on par with other Layer-2’s, such as Polygon. GCAC can quickly connect each participant from product producers, distributors, manufacturers and retailers through a series of value chain dApps that allows for data connectivity to drive better consumer experiences and sales.

GCAC created clearESG to assist businesses in communicating their sustainability goals and earned attributes on the blockchain through a series of ESG (Environmental, Social & Governance) merit badges. As an interconnected supply chain solution, the Efixii solution pays tokens for attesting to a product’s value, or truth-ness, through a reward program.

GCAC works in many agricultural industries providing a value-added blockchain offering through a cost-effective SaaS licensing model.

The Company’s web site is <https://gcac.tech/>

2. OVERVIEW

Global Compliance Applications Corp. Key Points: The Efixii UPLIFT Web 3.0 solution is designed to address the unique challenges faced not only in the medical cannabis industry but many others. By leveraging the benefits of Layer 2 Ethereum blockchain technology, Efixii offers enhanced scalability, lower transaction costs, and a secure, transparent platform for data management throughout the entire supply chain. Uplift, as a specialized dApp, provides tailored functionalities for each role within the industry, streamlining operations and fostering trust between stakeholders.

The potential impact of the Efixii blockchain and Uplift is substantial. By addressing issues related to regulatory compliance, consumer trust, and supply chain transparency, these technologies empower businesses to operate more efficiently, maintain compliance, and build credibility with consumers. Furthermore, the use of NFT coupons, Ethereum-based token rewards, and advanced identity verification and authorization processes contribute to a more robust and sustainable industry, capable of thriving in an increasingly competitive market.

As the Efixii blockchain and Uplift continue to evolve, several future developments are anticipated. These may include further integration with other blockchain platforms, broadening the scope and reach of the technology. Potential partnerships with other industry stakeholders, such as regulatory bodies, testing laboratories, and technology providers, can

help drive the adoption and expansion of Efixii and Uplift. Additionally, exploring new applications for the technology, such as inventory management, product recalls, and integration with Internet of Things (IoT) devices, can further enhance the value proposition of the Efixii blockchain and Uplift dApp, solidifying their position as a transformative force not only in the CBD/cannabis industry but also all segment of agriculture.

3. Management & Directors

Set forth below is information regarding our directors and executive officers as of the date of this Listing Particulars.

Name	Officer & Director	Address
Bradley Moore (1)	Chief Executive Officer	830 – 1100 Melville Street, Vancouver, V6E 4A6, BC, Canada
Alexander Helm	Chief Financial Officer	830 – 1100 Melville Street, Vancouver, V6E 4A6, BC, Canada
Jeffrey Hayzlett	Independent Director & Chairman of the Board of Directors	830 – 1100 Melville Street, Vancouver, V6E 4A6, BC, Canada

Mr. Bradley Moore:

Mr. Moore has over 20 years of practical business leadership experience with Fortune 500 companies, including nine years with Eastman Kodak Co. (NYSE: KODK) and a strong background in growing internet-based companies. Mr. Moore holds an MBA from Royal Roads University.

Mr. Alexander Helm:

Mr. Helm is an independent management consultant for early-stage venture companies within the Canadian capital markets. Mr. Helm has over 15 years' experience working with private and publicly traded companies. He specializes in developing corporate growth strategies, building senior management teams, and assisting private-to-public market transitions. Mr. Helm has held directorship or officer positions for numerous private companies and venture issuers. Mr. Helm obtained his Bachelor of Science (Mathematics) degree from the University of British Columbia in 1994.

Mr. Jeffrey Hayzlett:

Jeffrey Hayzlett leads The Hayzlett Group and is Chairman of TallGrass Public Relations, offering strategic business, marketing, and PR consulting, driving change in high growth businesses globally. He is also Co-Founder and Chairman of C-Suite Network, the most powerful network of c-suite leaders. He has extensive experience in international marketing, sales, and customer relations management. He is a primetime television and radio show host, a best-selling author, and a sought-after keynote speaker and leading business expert cited in Forbes, SUCCESS, Mashable, Marketing Week and Chief Executive, among many others. In 2010, Jeffrey stepped down from his role of Chief Marketing Officer at Eastman Kodak Company after four years with the company where he was responsible for Brand Development and Management, Market Development, Corporate and Product Public Relations, Communications and Public Affairs, Corporate Sponsorships, Business Development, Corporate Relationships and Partnerships, and Marketing. He also held senior management positions in strategic business development and marketing at several companies and served in staff positions in the United States Senate and House of Representatives.

Outside Directorship Disclosure

The following table summarizes directorships of other reporting issuers (or the equivalent) currently held by directors of the Company.

Name of Director	Name of Reporting Company	Name of Exchange or Market
Bradley Moore	N/A	
Alexander Helm	Atomic Minerals Corporation	TSXV
	Silver Sands Resources Corp.	CSE
	Ynvisible Interactive Inc.	TSXV
	Treviso Capital Corp.	TSXV
	Prudent Minerals Corp.	CSE
Jeffrey Hayzlett	LiveWorld, Inc.	OTC Pink

Compensation of Officers and Directors

The Company's Compensation of Officers and Directors is referenced in the Company's Information Circular for the Annual General Meeting of GCAC of August 6, 2024 and can be found at the below link.

<https://sedar.ca>; company number 000036309

Table of compensation excluding compensation securities							
Name and Principal Position	Year	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of Perquisites (\$)	Value of all other compensation (\$)	Total compensation (\$)
Bradley Moore Chief Executive Officer and Director	2023	240,000	Nil	Nil	Nil	Nil	240,000
	2022	252,533	Nil	Nil	Nil	Nil	252,533
Alexander Helm Chief Financial Officer and Director	2023	90,000 ⁽³⁾	Nil	Nil	Nil	Nil	90,000 ⁽³⁾
	2022	90,000 ⁽³⁾	Nil	Nil	Nil	Nil	90,000 ⁽³⁾
Jeffrey Hayzlett Director	2023	Nil	Nil	Nil	Nil	Nil	Nil
	2022	1,633 ⁽⁵⁾	Nil	Nil	Nil	Nil	1,633 ⁽⁵⁾

Notes:

- (1) Bradley Moore was appointed Chief Executive Officer and Director effective February 3, 2016.
- (2) Alexander Helm was appointed Director effective May 8, 2015, Chief Financial Officer effective October 29, 2015, and Corporate Secretary effective April 26, 2018.
- (3) Fees paid or accrued to companies controlled by Alexander Helm.
- (4) Jeffrey Hayzlett was appointed as Director effective August 8, 2016.
- (5) Fees paid or accrued to companies controlled by Jeffrey Hayzlett.

Proposed Compensation Post-Listing

Compensation Post-Listing is not expected to change from Pre-Listing compensation.

Director Powers

See Company Articles of Association.

4. LISTING TIMETABLE

The Listing is expected to commence on or about September 30, 2024.

5. LISTING INFORMATION

On September 30, 2024, MERJ Exchange approved an application from the Company to list up to 299,555,059 shares of Common Stock, with no par value, being the entire issued Common share capital of the Company post-closing of the Regulation A offering, on Upstream.

6. DEALING CODES

- Incorporated in British Columbia, Canada on July 14, 2014
- Tickers: CSE:APP
- ISIN CA37960T1066

7. TRADING INFORMATION

- CSE:APP
- SEDAR FILINGS: <https://sedar.ca>; company number 000036309

8. MAJOR SHAREHOLDERS

Company does not have any single shareholder with over 10% of its Common Shares.

Company's shareholders are referenced in the Company's Information Circular for the Annual General Meeting of GCAC of August 6, 2024 and can be found at the below link.

<https://sedar.ca>; company number 000036309

Name and Province/ Country of Residence and Present Office Held	Principal Occupation, Business or Employment	Period Served as Director	Number of Common Shares ⁽¹⁾
Bradley Moore ⁽²⁾ <i>Vancouver, BC, Canada President, Chief Executive Officer and Director</i>	President, Chief Executive Officer and Director of Global Compliance Applications Corp.	Feb 3, 2016	4,091,797 ⁽³⁾
Alexander Helm ⁽²⁾ <i>Vancouver, BC, Canada Chief Financial Officer and Director</i>	Self-employed business consultant.	May 8, 2015	4,545,455 ⁽⁴⁾
Jeffrey Hayzlett ⁽²⁾ <i>South Dakota, USA Director</i>	Co-founder and Chairman of the C-Suite Network (2013- present); Chief Executive Officer of the Hayzlett Group, and Chairman of TallGrass Public Relations (2008-present).	Aug 8, 2016	Nil ⁽⁵⁾

(1) The information as to shares beneficially owned, has been furnished by the respective person, has been extracted from the register of shareholders maintained by our transfer agent, has been obtained from insider reports filed by the person and available through the Internet at the Canadian System for Electronic Disclosure by Insiders (SEDI) or has been obtained from early warning reports and alternative monthly reports filed by the person and available through the Internet at the Canadian System for Electronic Document Analysis and Retrieval (SEDAR).

(2) Member of the Audit Committee.

(3) Mr. Moore also holds an aggregate of 2,800,000 options to purchase 2,800,000 common shares.

(4) Mr. Helm also holds an aggregate of 3,300,000 options to purchase 3,300,000 common shares.

(5) Mr. Hayzlett also holds an aggregate of 1,000,000 options to purchase 1,000,000 common shares.

Name and position	Type of compensation security	Number of compensation securities	Issue, conversion or exercise price (CAD\$)	Expiry Date
Bradley Moore Chief Executive Officer and Director	Stock Options	150,000 ⁽¹⁾	\$0.225	September 28, 2023
	Stock Options	500,000 ⁽²⁾	\$0.12	December 13, 2023
	Stock Options	450,000	\$0.10	May 13, 2024
	Stock Options	2,500,000	\$0.10	November 16, 2025
	Stock Options	30,000 ⁽³⁾	\$0.17	October 26, 2023
	Stock Options	400,000 ⁽⁴⁾	\$0.13	January 8, 2024
	Stock Options	300,000	\$0.10	March 7, 2027
Alexander Helm Chief Financial Officer and Director	Stock Options	150,000 ⁽⁵⁾	\$0.225	September 28, 2023
	Stock Options	30,000 ⁽⁶⁾	\$0.17	October 26, 2023
	Stock Options	350,000	\$0.10	May 13, 2024
	Stock Options	2,450,000	\$0.10	November 16, 2025
	Stock Options	850,000	\$0.15	May 10, 2026
Jeffrey Hayzlett Director	Stock Options	1,000,000	\$0.10	November 16, 2025

NOTES:

- (1) Bradley Moore's 150,000 stock options expired without having been exercised
- (2) Bradley Moore's 500,000 stock options expired without having been exercised.
- (3) Bradley Moore's 30,000 stock options expired without having been exercised.
- (4) Bradley Moore's 400,000 stock options expired without having been exercised.
- (5) Alexander Helm's 150,000 stock options expired without having been exercised.
- (6) Alexander Helm's 30,000 stock options expired without having been exercised.

9. ACTION REQUIRED

Purchases of Share Tokens can be made using the Upstream App.

If you are in any doubt as to what action to take, you should please consult your broker, attorney, or other professional advisor immediately.

The Share Tokens issued in connection with the Listing will only be tradable using the Upstream App, which is available for download from app stores using the links published on <https://upstream.exchange/>.

10. DIVIDEND POLICY

The Company has never issued dividends and there is no plan to do so in the near term.

We have never paid any dividends on our Shares and there can be no assurance that we will ever have sufficient earnings to pay any dividends with respect to our Shares. Moreover, even if we have sufficient earnings, we are not obligated to declare dividends with respect to our Shares. The future declaration of any cash or stock dividends shall be in the sole and absolute discretion of the Board of Directors and shall depend upon our earnings, capital requirements, financial position, general economic conditions, and other pertinent factors. It is also possible that the terms of any future debt financing may restrict the payment of dividends.

11. DIRECTORS, ADVISERS AND OTHER SERVICE PROVIDERS

Directors

Bradley Moore
Alexander Helm

	Jeffrey Hayzlett
Registered Office	830 – 1100 Melville Street, Vancouver, V6E 4A6, BC, Canada
Sponsor Advisor	Horizon Fintex Advisors Ltd. F20, 1st Floor, Eden Plaza Court, Eden Island, Seychelles
Transfer Agent	Computershare Investor Services Inc. 510 Burrard Street, 3rd Floor, Vancouver, BC, Canada V6C 3B9
Registrar	Horizon Globex GmbH Baarerstr. 57, 6302 Zug Switzerland
Reporting Accountants and Auditors	DMCL LLP 1500 - 1140 West Pender St., Vancouver, BC V6E 4G1
Legal advisers to the Company	McMillan LLP Royal Centre, Suite 1500, 1055 West Georgia Street, Vancouver, BC, Canada V6E 4N7

12. LEGAL FOUNDATION

The Board of Directors of the Company approved the listing of the Company's Common Stock on Upstream at its meeting held on September 19, 2024 and in its application agreed, once listed, to comply with the Listing Rules of MERJ Exchange. MERJ Dep has also approved the Share Tokens as “Approved Eligible Assets” which is a pre-requisite to being traded on a MERJ Exchange market, including Upstream. The Share Tokens are recognized as securities pursuant to Schedule 1 of the Seychelles Securities Act.

13. GENERAL APPOINTMENT OF HORIZON AS REGISTRAR

Horizon Globex GmbH (“Horizon”) is designated by the Company, pursuant to the Agreement dated September 19, 2024, to carry out the duties of registrar for the Share Tokens and is responsible for keeping records of Holders of the Share Tokens, defined herein as the Registrar. The Registrar (i) records the Holders of Share Tokens in book-entry form, (ii) acts as paying agent to pay out dividends to Holders of Share Tokens, (iii) handles lost, destroyed, or stolen Share Tokens, and (iv) facilitates the transfer of Common Stock to Share Tokens and vice versa (“Transmutation”).

14. PROCEDURES FOR ISSUANCE OF NEW SECURITIES

Horizon is authorized and directed to facilitate the issuance and allocation of the Share Tokens, including Digital Tokens, from time to time upon receiving from the Company all of the following:

- Written instructions as to the issuance of the Share Tokens from an authorized officer of Company;
- An opinion of Company’s counsel that -
 - the Share Tokens are duly authorized, validly issued, fully paid and nonassessable, and

- no order or consent of any governmental or regulatory authority other than that provided to Horizon is required in connection with the issuance of the Share Tokens or, if no such order or consent is required, a statement to that effect. The opinion should also indicate whether it is necessary that the Share Tokens be subject to transfer restrictions or a statement to the effect that all Share Tokens to be issued are freely transferable upon presentation to Horizon for that purpose.
- Confirmation that the underlying Principal Eligible Assets have been issued and credited to the name of the Depository Nominee on the Principal Register maintained by the Transfer Agent;
- Such further documents as Horizon may reasonably request.

Securities Depository

MERJ Dep will act as securities depository for the Share Tokens. MERJ Dep is licensed and regulated in Seychelles pursuant to the Seychelles Securities Act 2007 as a Securities Facility. MERJ Dep provides registry and depository services for global issuers of Eligible Assets including shares, debt instruments and depository interests thereof that are listed and traded on any market of MERJ Exchange, including Upstream.

The underlying securities will be issued and registered in the name of MERJ Nominees Ltd., MERJ Dep.'s limited purpose, bankruptcy remote Depository Nominee, or another approved depository nominee if requested by MERJ Dep. A record of the Holders of the Share Tokens will be maintained in a register in accordance with the MERJ Dep Securities Facility Rules.

MERJ Dep. along with MERJ Clear, a licensed clearing agency, together facilitate the book-entry, delivery vs. payment (DvP) settlement of securities listed and quoted on Upstream in accordance with their respective rules as amended from time to time. This eliminates the need for physical movement of securities certificates.

MERJ Clear and MERJ Dep. are wholly owned subsidiaries of MERJ Exchange Limited ("MERJ Exchange"). MERJ Exchange is a publicly traded company and is self-listed on the Main Board of MERJ Exchange.

Purchases of Share Tokens will result in a credit to the account of the purchaser in their Upstream member account. The purchasers will then have an ownership interest which is recorded directly in the Upstream App.

Purchasers of Share Tokens will not receive written confirmation from any MERJ company of their purchase. Such purchasers, however, shall receive digital confirmations providing details of the transaction from the Upstream App.

Holders and beneficial owners will not receive certificates representing their ownership interests in the Share Tokens, except in the event that use of the MERJ System for the Share Tokens is discontinued.

MERJ Dep. may discontinue providing its services as depository with respect to the Share Tokens at any time by giving reasonable notice to the Company or its agent. Under such circumstances, MERJ Nominees will work with the Company, its Transfer Agent and the Registrar to ensure that Holders of Share Tokens will be converted and reflected as Holders of the underlying Common Stock of the Company.

We executed a certificate of appointment of MERJ Depository and Registry Limited ("MERJ Dep.") as a Securities Facility and confirmed that the shares outstanding on the date of the certificate execution (a) are duly authorized, validly issued, fully paid and non-assessable and any pre-emptive and other contractual rights related to all issuances of the shares have been satisfied, and (b) have

been registered under the applicable law of the domicile of the company or are exempt from registration. All issuances and transfers of company shares have been, and after the date of the certificate will be, in compliance with all applicable laws, rules and regulations. The company requires MERJ Dep. to provide services (“Securities Facility Services”) as prescribed in the MERJ Dep Securities Facility Rules, including the Directive on Depository Interests and MERJ Dep. Procedures as a requirement of its listing on Upstream.

MERJ Dep. is a company licensed as a Securities Facility pursuant to the Seychelles Securities Act, 2007. The Issuer that lists its Securities on the Seychelles Securities Exchange, operated by MERJ Exchange Ltd., known as Upstream, utilizes MERJ Dep. to provide Securities Facility Services to manages it securities as prescribed in an agreement with the Issuer and pursuant to the MERJ Dep.’s Securities Facility Rules, including the Directive on Depository Interests and MERJ Dep. procedures as a requirement of its listing on MERJ Exchange Ltd. The Issuer appoints MERJ Dep. to act as the Depository Nominee in respect of any securities traded which are quoted on Upstream and grants MERJ Dep. as the Depository Nominee, pursuant to the Securities Facility Rules Directive on Depository Interests.

MERJ Depository maintains the MERJ Subregister of MDIs (Upstream securities). Any shareholder wishing to deposit shares with Upstream will follow the prompts on the Upstream app to initiate and approve this transaction. Once satisfied with the legitimacy of each deposit request, our transfer agent will make an entry in their register to give effect to the deposit by moving and vesting title in the securities in the name of the Depository Nominee. It will also notify MERJ Dep. or its appointed agent which will then make the MDIs available for trading on Upstream pursuant to its rules and procedures. All resales are governed by the rules governing the activities of Upstream and shall be reflected only on the MERJ Dep. Subregister. Title to the securities reflected as MDIs will be held in the name of MERJ Nominees Ltd. on the books of the transfer agent. All subsequent resales of the Upstream securities are conducted in accordance with the rules governing Upstream and will be reflected only on the MERJ Dep. Subregister.

Share Tokens

Our Share Tokens exist solely as book-entry shares within the records of the Registrar. Share Tokens will not have traditional share certificates. Holders of Share Tokens have all of the same rights as a holder of the Common Stock including rights to dividends and to receive notices and vote at general meetings. Trading and settlement of the Share Tokens is governed by the rules and procedures under which Upstream operates.

Although records of secondary transfers of Share Tokens between stockholders, which we refer to as “peer-to-peer” transactions, would be viewable on a blockchain network, record and beneficial ownership of our Share Tokens is reflected on the book-entry records of the Registrar. The Registrar’s records constitute the official shareholder records for our Share Tokens and govern the record ownership of our Share Tokens in all circumstances.

Share Tokens are “Ethereum ERC20” digital tokens that are transferrable between approved accounts, exclusively using the Upstream App, in peer-to-peer transactions on a blockchain network, as described below under “Trading Share Tokens” following the closing of this listing. Share Tokens are created, held, distributed, maintained and deleted by the Registrar, and not by the Upstream App and cannot be created or deleted by any entity other than the Registrar.

The Registrar uses the Ethereum ERC20 Standard (which can interface with various blockchain networks' programming standards) to program any relevant compliance-related transfer restrictions that would traditionally have been printed on a paper stock certificate onto “smart contracts” (computer programs written to the relevant blockchain), which allows the smart contract to impose the relevant conditions on the transfer of the Share Tokens. One example of such coding is a restriction on to whom Share Tokens may be transferred. The restrictions are coded as a smart contract that overlays the Share Tokens, and the restrictions act in the same way as transfer restrictions printed on a stock certificate do, in that they prevent the unauthorized transfer of Share

Tokens. Relevant transfer restrictions will be provided to the Registrar by the Company. Please refer to the Cautionary Statements section above for further information on restrictions.

15. TRADING SHARE TOKENS

Creation of an Account

In order to purchase our Share Tokens, a new potential purchaser must first create an account on the Upstream App. There is no charge for setting up this account and any person or entity that establishes an account is under no obligation to purchase Share Tokens. Setting up an account can be done directly on the Upstream App available on the website or through the App stores. In order to set up an account, a potential purchaser must navigate to <https://upstream.exchange/>, download the smartphone or desktop version of the Upstream App and follow the installation instructions to set up the Upstream App on their device.

All information provided by a potential purchaser to the Upstream App is provided by the potential purchaser directly to the Upstream App, not to the Company, and held solely by the Upstream App and not by the Company. The Registrar will maintain the identity of each record holder of our Share Tokens.

KYC/AML

On the Upstream App, a potential Share Token purchaser must complete required anti-money laundering and know-your-customer processes (the “Processes”). As part of the Processes, the Upstream App will request that potential purchasers provide their address of residence. We will not offer or sell our Share Tokens to U.S. or Canadian persons or to any persons from a Financial Action Task Force “Non-Cooperative Countries or Territories”. Once a potential purchaser has completed the Processes and been approved to be eligible to purchase Share Tokens, the potential purchaser account will be established on the Upstream App. The Upstream App maintains the list of approved persons or entities who have successfully completed the required Processes, including providing the Registrar with various required personal information and documentation. Share Tokens may only be sold or transferred to people or entities on the Upstream App. It is possible that in the future the Company may choose to hire a separate, third-party provider of the Processes. In either case, such external providers would perform the Processes and provide the results to the Registrar, who would then add the approved persons and entities. Once a potential purchaser has completed the Processes and been added to the Upstream App, the potential purchaser will be shown a link that returns the potential purchaser to the Upstream App. On the Upstream App, the potential purchaser will be provided with all necessary documentation that must be supplied to a potential purchaser in order for the potential purchaser to purchase Share Tokens. The potential purchaser will provide information for funding their purchase through the Upstream App, and the information will be sent directly to the Registrar through a user interface that has been consented to by the Registrar. This user interface between the Registrar and the Upstream App will also allow a potential purchaser to view the amount of Share Tokens the potential purchaser has deposited funds for on the Upstream App.

Secondary Trading/Transfers on MERJ/Upstream

The procedure for trading Share Tokens on the Upstream App shall have the following general structure:

1. A holder of Share Tokens opens the Upstream App and clicks on the “Market” screen, a specific tab within the Upstream App. The Upstream App will connect the holder, through an API, to the MERJ Exchange on which the Share Tokens are available to trade.
2. The Upstream App will require holders of Share Tokens to open and maintain accounts on the Upstream App and confirm that the holder has completed the Processes, as defined above,

or the Upstream App will maintain a connection to the Registrar and will be able to import the Registrar's information about the holder to identify the holder.

3. The holder will be able to trade Share Tokens on the Upstream App once the Upstream App has received the required information about the holder.
4. The Upstream App supports the secondary trading of Share Tokens for U.S. Dollars. The Upstream App maintains a technological connection to the Registrar, and the Registrar is informed by the Upstream App of every transfer of Share Tokens between holders. The Registrar will also maintain the same system of reconciliation between the blockchain record of the movements of the Share Tokens and the Company's book-entry records of its Share Token ownership.

Our Share Tokens are available for trading on the Upstream App. Potential purchasers who do not yet hold Share Tokens will be required to complete the Processes, as defined above, on the Upstream App, or the Company may either choose to hire a separate, third-party provider of the Processes. Any such external provider that performs the Processes would provide the results of the Processes and other relevant information about the potential purchaser to the Registrar, who would then add any approved persons and entities to the Upstream App, as described above.

Transfers of Share Tokens

It is always possible for holders of our Share Tokens to transfer their shares out of the Upstream/MERJ secondary marketplace should the holder wish. To undertake such an external transfer, the holder would contact the Registrar and provide the Registrar with all requested information regarding the transfer. The Registrar would review the transfer restrictions applicable to the holder's Share Tokens and, if the proposed transfer was permitted, liaise with the Transfer Agent to effect the transfer.

Transfers of ownership interests in Share Tokens deposited with or held by MERJ Dep. or any of its depository nominees are accomplished by entries made in accordance with the rules of MERJ Clear and MERJ Dep.

Upstream Ethereum Layer-2 Blockchain

In order to trade Share Tokens on the Upstream Ethereum layer-2 blockchain, Ráneum <https://raneum.com/>, requires the use of the Upstream App.

The Ráneum Ethereum layer-2 blockchain does not require the Shareholder to pay validator/miner network/gas fees in order to transfer Share Tokens or collectibles when using the Upstream App.

The Registrar utilizes the Ráneum Ethereum layer-2 blockchain for the issuance and secondary trading of the ERC-20-based Share Tokens inside the Upstream App and may provide holders of its Share Tokens with certain notifications should it choose to make available Share Tokens on an alternative Ethereum layer-2 blockchain, or if the Upstream App should choose to change the Ethereum layer-1 or layer-2 blockchain on which Share Tokens were available. In the event the Registrar chooses to use an alternative Ethereum layer-1 or layer-2 blockchain, no Shareholders holdings will be affected, and no action will be required to be undertaken by the Shareholder using the Upstream App.

If the Registrar chooses to make available records of transfers of Share Tokens, they would be viewable on the Share Token's Ethereum blockchain explorer <https://explorer.upstream.exchange/>. However, book-entry records and beneficial ownership of our Share Tokens is only reflected on the off-chain records of the Registrar. The Registrar's records constitute the official shareholder records for our Share Tokens and govern the record ownership of our Share Tokens in all circumstances. No Personally Identifiable Information (PII) of Shareholders shall be recorded on any blockchain

utilized by Upstream or the Registrar. The association of a natural person or entity with an Ethereum wallets public key may only be performed by the Registrar using records stored on off-chain digital media by the Registrar.

16. LITIGATION

In the ordinary course of its business, the Company may be subject to litigation from time to time. The outcome of such proceedings may materially adversely affect the value of the Company and may continue without resolution for long periods of time. Any litigation may consume substantial amounts of the Board of Directors' time and attention, and such time and resources devoted to such litigation may, at times, be disproportionate to the amounts at stake in such litigation.

17. RELATED PARTY TRANSACTIONS

Key management personnel are those persons having the authority and responsibility for planning, directing and controlling activities of an entity, either directly or indirectly.

The Company has a software license agreement with Abbey Technology GmbH. Mr. Brian Collins, a key management person of Abbey Technology GmbH, is also a key management person at Horizon Globex GmbH which is designated by the Company as its Registrar. Mr. Brian Collins is also a key management person at Horizon Fintex Advisors Ltd. which is designated by the Company as its Sponsor Advisor.

Abbey Technology GmbH is a shareholder in Company and is not a “significant shareholder” or a “reporting insider” as defined in section 1.1(1) of NI 55-104 of the British Columbia Securities Act.

18. GENERAL

The Company is not regulated by the Financial Services Authority of the Seychelles or any other regulator.

No application is being made for the Share Tokens to be dealt with in or on any stock exchanges or investment exchanges other than the MERJ Exchange.

The Company does not own any premises and does not lease any premises.

Lock-in Period: all shareholders are locked-in and cannot trade their shares in GCAC until such time as the new Share Tokens are issued and listed following the dual listing. The Company’s Directors and key members of management are subject to a Lock-in Period that matches their primary listing venue (CSE).

All general information regarding the Company is referenced in the Company’s audited consolidated financial statement for year ending June 30, 2023 and can be found at the below link.

<https://sedar.ca>; company number 000036309

Family Relationships

There are no family relationships among any of the Company’s officers or directors.

19. INFORMATION POLICY

Information relating to the Company as required by the MERJ Exchange Listing Requirements will be available on its website at <https://merj.exchange>.

The Company will also publish copies of the annual reports and annual financial statements and any interim financial statements since the latest annual report and a calendar of future significant events that details all the information and meetings that may affect the rights of its shareholders on the Upstream app.

20. THIRD-PARTY SOURCES

Where third-party information has been referenced in these Listing Particulars, the source of that third-party information has been disclosed. Where information contained in these Listing Particulars has been sourced from a third party, the Company confirms that such information has been accurately reproduced and, as far as the Company is aware and able to ascertain from information published by such third parties, no facts have been omitted which would render the reproduced information inaccurate or misleading.

21. RISK FACTORS

An investment in our securities is speculative and involves a high degree of risk. In addition to all the documents that are part of these Listing Particulars, you should carefully consider the following risk factors regarding the Company before making an investment decision. If any of the following risks actually occur, as well as other risks not currently known to us or that we currently consider immaterial, our business, operating results and financial condition could be materially adversely affected. As a result, you may lose all or part of your investment. The risks discussed below also include forward-looking statements, and our actual results may differ substantially from those discussed in these forward-looking statements. See “Note Regarding Forward Looking Statements” in these Listing Particulars.

An investment in the Share Tokens carries a number of risks, including the risk that the entire investment may be lost. In addition to all other information set out in these Listing Particulars, the following factors should be considered when deciding whether to make an investment in the Share Tokens. The risks set out below are those which are considered to be the material risks relating to the Company and an investment in the Share Tokens but are not the only risks relating to the Share Tokens or the Company. No guarantee can be given that Shareholders will realize a profit on, or recover the value of, their investment in the Share Tokens. It should be remembered that the price of Share Tokens and the income from them can go down as well as up.

Prospective investors should note that the risks relating to the Company, its strategy and the Share Tokens summarized in the section of these Listing Particulars headed “Risk Factors” are the risks that the Sponsor Advisor and the Directors believe to be the most essential to an assessment by a prospective investor of whether to consider an investment in the Share Tokens. However, as the risks which the Company faces relate to events and depend on circumstances that may or may not occur in the future, prospective investors should consider not only the information on the key risks uncertainties described in this “Risk Factors” section of these Listing Particulars. Additional risks and uncertainties not currently known to the Company or the Directors or that the Company or the Directors consider to be immaterial as at the date of these Listing Particulars may also have a material adverse effect on the Company’s financial condition, business, prospects and results of operations and, consequently, the Company’s Returns and/or the market price of the Share Tokens. Given the forward-looking nature of the risks, there can be no guarantee that such risk is, in fact, the most material or the most likely to occur. Prospective investors should, therefore, review and consider each risk.

The Share Tokens are only suitable for investors who understand the potential risk of capital loss and that there may be very limited liquidity in the underlying investments of the Company, for whom an investment in Share Tokens is part of a diversified investment program and who fully understand and are willing to assume the risks involved in such an investment.

An investment in the Company is highly speculative and involves a high degree of risk of loss of part or all of an investor's investment. There may be very limited liquidity in the securities being offered. A prospective investor should only purchase the securities of the company if the investor anticipates not having any needs for the funds to be used thereafter and for any purposes at any time in the future and if they can afford to lose their entire investment.

You should not invest any funds in this Company unless you can afford to lose your entire investment. Potential investors in the Share Tokens should review these Listing Particulars carefully and, in its entirety, consult with their professional advisers prior to purchasing the Share Tokens.

In making an investment decision, investors must rely on their own examination of the issuer, including the merits and risks involved. These securities have not been recommended or approved by any federal or state securities commission or regulatory authority of the Seychelles or any other jurisdiction. Furthermore, these authorities have not passed upon the accuracy or adequacy of these Listing Particulars.

RISKS RELATING TO THE SHARES

The existence of a liquid market in the Share Tokens cannot be guaranteed, limitations on resale.

The Company will list on Upstream, a MERJ Exchange market. However, there can be no guarantee that an active secondary market in the Share Tokens will be sustained. The Share Tokens are being offered and sold only in offers and sales that occur outside the United States to purchasers who are not U.S. persons in offshore transactions. By purchasing the Share Tokens, investors are deemed to have acknowledged, represented and warrant this to the Company.

MARKET RISK

Market risk is the possibility for an investor to experience losses due to factors that affect the overall performance of the markets in which he is involved. Market risk, also called "systematic risk," cannot be eliminated through diversification.

VOLATILITY

Sudden rises and falls in the price of a share, some companies have a higher risk of this than others. Changes in a company's profitability or in the economy as a whole can cause share prices to rise and fall. Shareholders will, however, only be impacted if they sell their shares at a time when the market price has fallen.

The market price of our Share Tokens may be volatile or may decline, and you may not be able to resell your shares at or above the initial listing price or public offering price.

Additional Risk Factors regarding the Company is referenced in the Company's audited consolidated financial statement for year ending June 30, 2023 and can be found at the below link.

<https://sedar.ca>; company number 000036309

23. SELECTED FINANCIAL AND OTHER INFORMATION

All financial and other information regarding the Company is referenced in the Company's audited consolidated financial statement for year ending June 30, 2023 and can be found at the below link.

<https://sedar.ca>; company number 000036309

24. DOCUMENTS AVAILABLE FOR INSPECTION

The following documents are available for inspection at the following links and can be viewed at the Company's registered office or at the offices of the Company's Sponsor Advisor from the date of these Listing Particulars until the Listing Date:

1. these Listing Particulars;
2. the Articles of Incorporation

The directors of the Company whose names are given in these Listing Particulars collectively and individually accept full responsibility for the accuracy of the information given and certify that, to the best of their knowledge and belief, there are no facts that have been omitted which would make any statement false or misleading and that all reasonable enquiries to ascertain such facts have been made and that the document contains all information required by law and the Listings Requirements.

At the date of these Listing Particulars:

1. none of the Directors has had any convictions in relation to fraudulent offences for at least the previous five years;
2. save as disclosed above, none of the Directors was a director of a company, a member of an administrative, management or supervisory body or a senior manager of a company within the previous five years which has entered into any bankruptcy, receivership or liquidation proceedings;
3. none of the Directors has been subject to any official public incrimination and/or sanctions by statutory or regulatory authorities (including designated professional bodies) or has been disqualified by a court from acting as a member of the administrative, management or supervisory bodies of an issuer or from acting in the management or conduct of the affairs of any issuer for at least the previous five years; and
4. none of the Directors is aware of any contract or arrangement subsisting in which they are materially interested and which is significant to the business of the Company which is not otherwise disclosed in these Listing Particulars.

The Company intends to maintain directors' and officers' liability insurance on behalf of the Directors at the expense of the Company.

Signed by Bradley Moore, for and on behalf of all the directors of the Company, being duly authorized to do so.

Director

/s/ Bradley Moore

Name: Bradley Moore

President, Chief Executive Officer and Director

PART VIII: SELECTED FINANCIAL AND OTHER INFORMATION

The audited consolidated financial statements of Global Compliance Applications Corp. at June 30, 2023 and 2022 appearing. Such financial statements are incorporated herein by reference in reliance upon such report given on the authority of such firm as experts in accounting and auditing.

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