

A copy of this preliminary short form prospectus has been filed with the securities regulatory authorities in each of the provinces of Ontario, Alberta and British Columbia, but has not yet become final for the purpose of the sale of securities. Information contained in this preliminary short form prospectus may not be complete and may have to be amended. The securities may not be sold until a receipt for the short form 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 short form prospectus constitutes a public offering of these securities only in those jurisdictions where they may be lawfully offered for sale and therein only by persons permitted to sell such securities. The securities offered hereunder have not been and will not be registered under the United States Securities Act of 1933, as amended (the "U.S. Securities Act"), or any state securities laws. These securities will not be offered or sold to, or for the account or benefit of, persons within the United States or "U.S. persons", as such term is defined in Regulation S under the U.S. Securities Act unless the securities are registered under the U.S. Securities Act and applicable state securities laws or an exemption from such registration requirements is available. See "Plan of Distribution". This short form prospectus does not constitute an offer to sell or a solicitation of an offer to buy the securities offered hereby to, or for the account or benefit of, persons in the United States or U.S. persons.

Information has been incorporated by reference in this short form prospectus from documents filed with securities commissions or similar authorities in Canada. Copies of the documents incorporated herein by reference may be obtained on request without charge from the Corporate Secretary of the Company at our head office located at Suite 200 - 1238 Homer Street, Vancouver, British Columbia V6B 2Y5, Telephone 1-888-270-0033, and are also available electronically at www.sedar.com.

New Issue

December 4, 2017

PRELIMINARY SHORT FORM PROSPECTUS



\$11,052,000
3,684,000 Units

This preliminary short form prospectus (this "**Prospectus**") qualifies the distribution (the "**Offering**") of 3,684,000 units (the "**Units**") of Glance Technologies Inc. ("**Glance**" or the "**Company**") at a price of \$3.00 per Unit (the "**Offering Price**") for aggregate gross proceeds of **\$11,052,000**. Each Unit will consist of one common share in the capital of the Company (each, a "**Unit Share**") and one unit purchase warrant (each, a "**Unit Warrant**"). Each Unit Warrant will entitle the holder thereof to acquire, subject to adjustment in certain circumstances, one unit (each, a "**Subsequent Unit**") at an exercise price of \$3.84, until 5:00 p.m. (Toronto time) on the date that is 12 months from the Closing Date (as defined herein). Each Subsequent Unit will consist of one common share in the capital of the Company (each, a "**Subsequent Unit Share**") and one common share purchase warrant (each, a "**Subsequent Unit Warrant**"). Each Subsequent Unit Warrant will entitle the holder thereof to acquire, subject to adjustment in certain circumstances, one common share in the capital of the Company (each, a "**Subsequent Warrant Share**") at an exercise price of \$5.00 until 5:00 p.m. (Toronto time) on the date that is 24 months from the Closing Date. The Units are being offered and sold pursuant to the terms of an underwriting agreement (the "**Underwriting Agreement**") dated December 4, 2017 among the Company and Echelon Wealth Partners Inc. ("**Echelon**") and PI Financial Corp. ("**PI**") (collectively, the "**Underwriters**"). See "*Plan of Distribution*". The Offering Price was determined by negotiation between the Company and the Underwriters.

Glance is a British Columbia corporation incorporated under the *Business Corporations Act* (British Columbia). The currently issued and outstanding common shares (the "**Common Shares**") are listed and posted for trading on the Canadian Securities Exchange (the "**CSE**"). The Company has made an application to the CSE to list the Unit Shares offered under this Prospectus on the CSE. Such listing will be subject to the fulfillment of all of the listing requirements of the CSE. An application will be made to the CSE to list the Subsequent Unit Shares and the Subsequent Warrant Shares issuable upon the exercise of the Unit Warrants and Subsequent Unit Warrants on the CSE. The Unit Warrants and the Subsequent Unit Warrants will not be listed on the CSE.

Price: \$3.00 per Unit

	<u>Price to the Public</u>	<u>Underwriter's Fee⁽¹⁾</u>	<u>Net Proceeds to the Company⁽²⁾</u>
Per Unit	\$3.00	\$0.21	\$2.79
Total ⁽³⁾	\$11,052,000	\$773,640	\$10,278,360

Notes:

- (1) In consideration of the services rendered by the Underwriters in connection with the Offering, the Company has agreed to pay the Underwriters, on the Closing Date (as defined herein) a commission equal to (i) 7% of the gross proceeds of the Offering payable in cash (the "**Underwriters' Fee**") and (ii) 7% of the total number of Units sold under the Offering payable in Units (the "**Compensation Units**"). The Underwriters' Fee and Compensation Units will be payable on the total gross proceeds of the Offering and the total number of Units sold, respectively, including proceeds and Units sold pursuant to the exercise of the Over-Allotment Option (as defined herein) and Units sold to purchasers identified by the Company (the "**President's List**").
- (2) After deducting the Underwriters' Fee, but before deducting the expenses related to the Offering, estimated at \$200,000, which, together with the Underwriters' Fee, will be paid by the Company from the proceeds of the Offering. See "*Use of Proceeds*".
- (3) The Company has granted to the Underwriters an option (the "**Over-Allotment Option**"), exercisable in whole or in part at the sole discretion of the Underwriters at any time until the date that is 30 days following the Closing Date, to purchase (or arrange for the purchase by substituted purchasers of) up to an additional 552,600 Units (the "**Additional Units**") on the same terms (including the Offering Price) as set forth above to cover the Underwriters' over-allocation position, if any, and for market stabilization purposes. If the Over-Allotment Option is exercised in full for Additional Units, the total Price to the Public, Underwriters' Fee and Net Proceeds to the Company set forth in the table above will be \$12,709,800, \$889,686 and \$11,820,114 (before estimated expenses of \$200,000), respectively. A purchaser who acquires securities forming part of the Underwriters' over-allotment position acquires those securities under this Prospectus, regardless of whether the over-allotment position is ultimately filled through the exercise of the Over-Allotment Option or secondary market purchases.

This Prospectus also qualifies the grant of the Compensation Units and the Over-Allotment Option and the distribution of the Additional Units and/or Additional Unit Shares and/or Additional Unit Warrants issuable upon exercise of the Over-Allotment Option. See "*Plan of Distribution*". Unless the context otherwise requires, when used herein, all references to "Offering", "Units", "Unit Shares" and "Unit Warrants" include the Compensation Units and the Additional Units, the Additional Unit Shares and the Additional Unit Warrants, as applicable, issuable upon exercise of the Over-Allotment Option.

The following table sets out the number of securities that may be issued by the Company to the Underwriters pursuant to the Over-Allotment Option.

Underwriter's Position	Maximum Size or Number of Securities Available	Exercise Period	Exercise Price
Over-Allotment Option	552,600 Additional Units	At any time, but not later than 30 days following the Closing Date	\$3.00 per Additional Unit
Compensation Units	296,562 Additional Units	At any time, but not later than 30 days following the Closing Date	\$3.00 per Additional Unit

The Underwriters, as principals, conditionally offer the Units, subject to prior sale, if, as and when issued by the Company and accepted by the Underwriters in accordance with the conditions contained in the Underwriting Agreement referred to under "*Plan of Distribution*". The Offering Price was determined by negotiation between the Company and the Underwriters, with reference to the prevailing market price of the Common Shares.

In connection with the Offering and subject to applicable laws, the Underwriters may effect transactions intended to stabilize or maintain the market price of the Common Shares at levels other than those which might otherwise prevail on the open market. Such transactions, if commenced, may be discontinued at any time. **The Underwriters may offer the Units at prices lower than that stated above. See "*Plan of Distribution*".**

The outstanding Common Shares of the Company are listed on the CSE under the trading symbol "GET" and trade in the United States on the over-the-counter markets (the "**OTC Markets**") under the trading symbol "GLNFF:US". On November 27, 2017, the last trading day prior to the public announcement of the Offering, the closing price of the Common Shares on the CSE and the OTC Markets were \$3.84 and US\$3.02, respectively, and on December 1, 2017, the last trading day prior to the filing of this Prospectus, the closing price of the Common Shares on the CSE and the OTC Markets were \$3.19 and US\$2.52, respectively.

An investment in the Units is highly speculative and involves significant risks. The risk factors outlined or incorporated by reference in this Prospectus should be carefully reviewed and considered by prospective purchasers in connection with their investment in the Units. See "*Cautionary Note Regarding Forward-Looking Information*" and "*Risk Factors*". Potential investors are advised to consult their own legal counsel and other professional advisors in order to assess the income tax, legal and other aspects of the Offering.

Subscriptions for the Units will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. The closing of the Offering is expected to occur on or about December 21, 2017 or such earlier or later date as the Company and the Underwriters may agree (the "**Closing Date**"), but in any event, no later than 42 days after the date of the receipt for the final short form prospectus.

Except as may be otherwise agreed by the Company and the Underwriters, it is expected that the Company will arrange for an instant deposit of the Units, Unit Shares and Unit Warrants to or for the account of the Underwriters with CDS Clearing and Depository Services Inc. ("**CDS**") on the Closing Date, against payment of the aggregate purchase price for the Units. Purchasers of Units will receive only a customer confirmation from the Underwriters or other registered dealer that is a CDS participant and from or through which a beneficial interest in the Units is purchased. See "*Plan of Distribution*".

Certain legal matters relating to the Offering will be passed upon by Stikeman Elliott LLP, on behalf of the Company, and by Fasken Martineau DuMoulin LLP, on behalf of the Underwriters.

In this Prospectus, references to "Glance", the "Company", "we", "us" and "our" refer to Glance Technologies Inc. and/or, as applicable, one or more of its subsidiaries.

Investors should rely only on the information contained in or incorporated by reference into this Prospectus. The Company has not authorized anyone to provide investors with different information. Neither the Company nor the Underwriters are making an offer of these securities in any jurisdiction where the offer is not permitted. Investors should not assume that the information contained in this Prospectus is accurate as of any date other than the date on the front of this Prospectus. The Company's business, operating results, financial condition and prospects may have changed since that date.

Information contained on the Company's website shall not be deemed to be a part of this Prospectus or incorporated by reference herein and may not be relied upon by prospective investors for the purpose of determining whether to invest in the securities qualified for distribution under this Prospectus.

TABLE OF CONTENTS

ELIGIBILITY FOR INVESTMENT	1
CAUTIONARY NOTE REGARDING FORWARD-LOOKING INFORMATION	1
CURRENCY PRESENTATION AND EXCHANGE RATE INFORMATION	2
DOCUMENTS INCORPORATED BY REFERENCE	2
MARKETING MATERIALS	4
CORPORATE STRUCTURE	4
DESCRIPTION OF THE BUSINESS	5
RECENT DEVELOPMENTS	6
CONSOLIDATED CAPITALIZATION	8
USE OF PROCEEDS	8
DESCRIPTION OF SECURITIES BEING DISTRIBUTED	9
PLAN OF DISTRIBUTION	11
PRIOR SALES	13
TRADING PRICE AND VOLUME	18
CERTAIN CANADIAN FEDERAL INCOME TAX CONSIDERATIONS	19
RISK FACTORS	23
PROMOTERS	24
PURCHASER'S STATUTORY RIGHTS OF WITHDRAWAL AND RESCISSION	24
INTERESTS OF EXPERTS	25
AUDITORS, TRANSFER AGENT AND REGISTRAR	25
CERTIFICATE OF THE COMPANY	C-1
CERTIFICATE OF THE PROMOTERS	C-2
CERTIFICATE OF THE UNDERWRITERS	C-3

ELIGIBILITY FOR INVESTMENT

In the opinion of Stikeman Elliott LLP, counsel to the Company, and Fasken Martineau DuMoulin LLP, counsel to the Underwriters, based on the current provisions of the Income Tax Act (Canada), including the regulations thereunder, (the "**Tax Act**"), the Unit Shares, Unit Warrants, Subsequent Unit Shares, Subsequent Unit Warrants and Subsequent Warrant Shares, if issued on the date hereof, would be qualified investments under the Tax Act for a trust governed by a registered retirement savings plan ("**RRSP**"), a registered retirement income fund ("**RRIF**"), a registered education savings plan ("**RESP**"), a deferred profit sharing plan, a registered disability savings plan ("**RDSP**") and a tax-free savings account ("**TFSA**"), as those terms are defined in the Tax Act (collectively, the "**Deferred Income Plans**"), provided that (i) the Common Shares are listed on a "designated stock exchange" as defined in the Tax Act (which currently includes the CSE), and (ii) in the case of the Unit Warrants and the Subsequent Unit Warrants, the Company, and any person with whom the Company does not deal at arm's length for the purposes of the Tax Act, is not an annuitant, a beneficiary, an employer or a subscriber under, or a holder of, the particular Deferred Income Plan.

Notwithstanding that a Unit Share, Unit Warrant, Subsequent Unit Share, Subsequent Unit Warrant or Subsequent Warrant Share may be a qualified investment for an RRSP, RRIF or TFSA as discussed above, if the Unit Share, Unit Warrant, Subsequent Unit Share, Subsequent Unit Warrant or Subsequent Warrant Share is a "prohibited investment" for the purposes of the Tax Act, the holder of a TFSA, the annuitant under an RRSP or RRIF, or which holds such Unit Share, Unit Warrant, Subsequent Unit Share, Subsequent Unit Warrant or Subsequent Warrant Share will be subject to penalty taxes as set out in the Tax Act. A Unit Share, Unit Warrant, Subsequent Unit Share, Subsequent Unit Warrant or Subsequent Warrant Share will not be a prohibited investment for a RRSP, RRIF or TFSA if the annuitant or holder, as the case may be, deals at arm's length with the Company for the purposes of the Tax Act and does not have a "significant interest" (as defined in the Tax Act for purposes of the prohibited investment rules) in the Company. In addition, the Unit Shares, Subsequent Unit Shares and Subsequent Warrant Shares will not be a prohibited investment if such securities are "excluded property" as defined in the Tax Act, for an RRSP, RRIF or TFSA. Annuitants of an RRSP or RRIF and holders of a TFSA should consult their own tax advisors with respect to whether the Unit Shares, Unit Warrants, Subsequent Unit Shares, Subsequent Unit Warrants and Subsequent Warrant Shares would be a prohibited investment in their particular circumstances.

If certain proposed amendments to the Tax Act released by the Department of Finance (Canada) on September 8, 2017 are enacted as proposed, the prohibited investment rules will extend to trusts governed by RDSPs and RESPs.

CAUTIONARY NOTE REGARDING FORWARD-LOOKING INFORMATION

This Prospectus and the documents incorporated by reference herein contain certain "forward-looking information" and "forward-looking statements" (collectively, "forward-looking information") which are based upon the Company's current internal expectations, estimates, projections, assumptions and beliefs. Such statements can be identified by the use of forward-looking terminology such as "expect," "likely," "may," "will," "should," "intend," or "anticipate," "potential," "proposed," "estimate" and other similar words, including negative and grammatical variations thereof, or statements that certain events or conditions "may" or "will" happen, or by discussions of strategy. Forward-looking statements include estimates, plans, expectations, opinions, forecasts, projections, targets, guidance, or other statements that are not statements of fact. Such forward-looking statements are made as of the date of this Prospectus, or in the case of documents incorporated by reference herein, as of the date of each such document. Forward-looking statements in this Prospectus and the documents incorporated by reference herein include, but are not limited to, statements with respect to:

Forward-looking information contained in this Prospectus includes statements with respect to:

- the timing and closing of the Offering;
- the satisfaction of the conditions to closing of the Offering, including the receipt, in a timely manner, of regulatory and other required approvals;
- the proposed use of proceeds of the Offering;

- the performance of the Company's business and operations;
- the intention to grow the business and operations of the Company;
- the intended expansion of the Company's services;
- the competitive conditions of the industry;
- the applicable laws, regulations and any amendments thereof; and
- the competitive and business strategies of the Company.

These statements and information are only predictions based on current information and knowledge, some of which may be attributed to third party industry sources. Actual future events or results may differ materially. Undue reliance should not be placed on such forward-looking information, as there can be no assurance that the plans, intentions or expectations upon which they are based will occur. By its nature, forward-looking information involves numerous assumptions, known and unknown risks and uncertainties, both general and specific, that contribute to the possibility that the predictions, forecasts, projections and other forward-looking information will not be realized.

A number of factors could cause actual events, performance or results to differ materially from what is projected in forward-looking statements. The purpose of forward-looking statements is to provide the reader with a description of management's expectations, and such forward-looking statements may not be appropriate for any other purpose. You should not place undue reliance on forward-looking statements contained in this Prospectus or in any document incorporated by reference. Although the Company believes that the expectations reflected in such forward-looking statements are reasonable, it can give no assurance that such expectations will prove to have been correct. We undertake no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by applicable law. The forward-looking statements contained in this Prospectus and the documents incorporated by reference herein are expressly qualified in their entirety by this cautionary statement.

CURRENCY PRESENTATION AND EXCHANGE RATE INFORMATION

Unless otherwise indicated, all references to "\$" or "dollars" in this Prospectus refer to Canadian dollars and all references to "US\$" in this Prospectus refer to United States dollars.

The daily average exchange rate on December 1, 2017 as reported by the Bank of Canada for the conversion of United States dollars into Canadian dollars was US\$1.00 = \$1.2729.

DOCUMENTS INCORPORATED BY REFERENCE

Information has been incorporated by reference in this Prospectus from documents filed with securities commissions or similar authorities in Canada. Copies of the documents incorporated herein by reference may be obtained on request without charge from the Corporate Secretary of Glance at Suite 200 – 1238 Homer Street, Vancouver, British Columbia V6B 2Y5, Telephone 1-888-270-0033 and are also available electronically at www.sedar.com.

The following documents of Glance filed with the securities commissions or similar authorities in Canada are incorporated by reference in this Prospectus:

1. the Company's annual information form dated May 5, 2017 (the "**Annual Information Form**") in respect of the fiscal year ended November 30, 2016;
2. the audited consolidated financial statements of the Company and the notes thereto as at and for the year ended November 30, 2016, together with the auditors' report thereon;
3. the amended management's discussion and analysis of financial conditions and operations of the Company for the year ended November 30, 2016 filed on March 30, 2017 (the "**Annual MD&A**");

4. the management information circular dated April 19, 2017 relating to the annual general meeting of shareholders of Glance held on June 16, 2017 (the "**Information Circular**");
5. the unaudited condensed interim consolidated financial statements of the Company and the notes thereto as at and for the three and nine months ended August 31, 2017 (the "**Interim Financial Statements**");
6. management's discussion and analysis of financial conditions and operations of the Company for the three and nine months ended August 31, 2017 (the "**Interim MD&A**");
7. the material change report dated December 1, 2016 in respect of a private placement of 1,936,219 units consisting of one Common Share and one-half of one common share purchase warrant;
8. the material change report dated January 3, 2017 in respect of the closing of the second tranche of a private placement of 2,579,438 units consisting of one Common Share and one half of one common share purchase warrant;
9. the material change report dated January 31, 2017 in respect of the closing of the third tranche of a private placement of 565,111 units consisting of one Common Share and one half of one common share purchase warrant;
10. the material change report dated February 28, 2017 in respect of the closing of a private placement of 2,669,665 units consisting of one Common Share and one half of one common share purchase warrant;
11. the material change report dated February 28, 2017 in respect of the entering into of a series of debt conversion agreements with consultants and officers to settle \$64,734 in outstanding debt through the issuance of 269,722 Common Shares;
12. the material change report dated March 6, 2017 in respect of the issuance of 423,958 Common Shares to two executive officers pursuant to compensation owing under management agreements;
13. the material change report dated March 23, 2017 in respect of the announced rights offering and associated stand-by commitment of Mackie Research Capital Corporation;
14. the material change report dated April 19, 2017 in respect of the appointment of Larry Timlick to the Company's board of directors;
15. the material change report dated April 28, 2017 in respect of the closing of the rights offering;
16. the material change report dated May 5, 2017 in respect of the closing of the second tranche of a private placement for an aggregate of 250,000 units consisting of one Common Share and one common share purchase warrant;
17. the material change report dated June 7, 2017 in respect of the licence agreement with Cannapay Financial Inc.;
18. the material change report dated June 16, 2017 in respect of the closing of a private placement of 500,000 units consisting of one Common Share and one common share purchase warrant;
19. the material change report dated July 26, 2017 in respect of the closing of a private placement of 1,650,000 units consisting of one Common Share and one common share purchase warrant;
20. the material change report dated August 24, 2017 in respect of the closing of a private placement of 1,944,442 units consisting of one Common Share and one common share purchase warrant;

21. the material change report dated September 8, 2017 in respect of the license agreement with Cannapay Financial Inc.;
22. the material change report dated October 19, 2017 in respect of the closing of the first tranche of a private placement of 3,000,000 units consisting of one Common Share and one common share purchase warrant; and
23. the material change report dated November 30, 2017 in respect of a news release announcing the Offering.

Any document of the type referred to in Section 11.1 of Form 44-101F1 – *Short Form Prospectus Distributions* (excluding confidential material change reports and excluding those portions of documents that are not required pursuant to National Instrument 44-101 – *Short Form Prospectus Distributions* to be incorporated by reference herein) filed by the Company with a securities commission or similar regulatory authority in Canada after the date of this Prospectus and prior to the termination of the distribution shall be deemed to be incorporated by reference in this Prospectus.

Any statement contained in this Prospectus or in a document incorporated or deemed to be incorporated by reference in this Prospectus shall be deemed to be modified or superseded for the purposes of this Prospectus to the extent that a statement contained herein or in any subsequently filed document which also is or is deemed to be incorporated by reference in this Prospectus modifies or supersedes that statement. Any statement so modified or superseded shall not constitute a part of this Prospectus except as so modified or superseded. The modifying or superseding statement need not state that it has modified or superseded a prior statement or include any information set forth in the document that it modifies or supersedes. The making of a modifying or superseding statement shall not be deemed an admission for any purposes that the modified or superseded statement, when made, constituted a misrepresentation, an untrue statement of a material fact or an omission to state a material fact that is required to be stated or that is necessary to make a statement not misleading in light of the circumstances in which it was made.

MARKETING MATERIALS

Any "template version" of any "marketing materials" (as such terms are defined under applicable Canadian securities laws) that are utilized by the Underwriters in connection with the Offering are not part of this Prospectus to the extent that the contents of the template version of the marketing materials have been modified or superseded by a statement contained in this Prospectus. Any template version of any marketing material that has been, or will be, filed on SEDAR before termination of the distribution under the Offering (including any amendments to, or an amended version of, any template version of any marketing materials) is deemed to be incorporated into this Prospectus. The marketing materials can be viewed under the Company's profile on SEDAR at www.sedar.com.

CORPORATE STRUCTURE

The Company was incorporated as Left Bank Capital Corp. under the *Business Corporations Act* (British Columbia) on October 24, 2014. On October 22, 2015, Left Bank Capital Corp. changed its name to Glance Technologies Inc. The Company's head office and registered office is located at Suite 200 – 1238 Homer Street, Vancouver, BC V6B 2Y5. The Company has one wholly owned subsidiary: Glance Pay Inc. ("**Glance Pay**"), which was acquired pursuant to a share exchange agreement dated April 2, 2015 and closed on August 28, 2015.

Glance Pay was incorporated under the *Business Corporations Act* (British Columbia) on November 12, 2014 as "Clover Acquisitions Inc." and subsequently changed its name on February 20, 2015 to "Glance Mobile Inc.". On May 5, 2016, its name was changed to "Glance Pay Inc." Glance Pay's head office and registered and records office is located at Suite 200 – 1238 Homer Street, Vancouver, BC V6B 2Y5.

Glance Pay has one wholly owned subsidiary, Glance Pay USA, Inc. ("**Glance USA**"). Glance USA was incorporated under Chapter 78 of the Nevada Revised Statutes of the U.S. state of Nevada on October 14, 2016. Its registered office is located at 2215-B Renaissance Drive, Las Vegas, NV 89119.

In addition, Glance, through Glance Pay, has two non-controlled partially owned subsidiaries over which Glance exerts significant influence: Cannapay Financial Inc. ("**Cannapay**"); and Euro Asia Pay Holdings Inc. ("**Euro Asia Pay**"). Separate financial statements for each partially held subsidiary are maintained in accordance with International Financial Reporting Standards ("**IFRS**") AS28.

Intercorporate Relationships

On April 2, 2015, the Company entered into a share exchange agreement with Glance Pay and the shareholders of Glance Pay, which included Penny Green and Desmond Griffin. On August 28, 2015, pursuant to such share exchange agreement, the Company acquired 100% of the issued and outstanding shares of Glance Pay in exchange for 31,500,000 Shares to the former Glance Pay shareholders.

DESCRIPTION OF THE BUSINESS

Glance owns and operates the Glance Pay mobile application (the "**Glance Pay App**"), a streamlined payment system that revolutionizes how smartphone users choose where to dine, order goods and services, make payments, access digital receipts, redeem digital deals, earn great rewards and interact with merchants. Glance is building a valuable network of merchants and consumers, and offers targeted in-app marketing, geo targeted digital coupons, social media marketing, customer feedback, in-merchant messaging and custom rewards programs. The Glance Pay App ecosystem consists of proprietary technology, which includes user apps available for free downloads on mobile devices running Apple's iOS and Google's Android operating systems, merchant manager apps, a large scale technology hosting environment with sophisticated anti-fraud technology and credit card payment processing. Glance Pay has entered into significant licensing agreements to access the cannabis, fitness and wellness, and international student markets through Cannapay, Active Pay Distribution Inc. ("**Active Pay**"), and Euro Asia Pay.

Glance Pay App Features and Functionality

Glance Accounting

The Glance Pay App's accounting capabilities are designed to make record keeping, tax compliance and analysis simple for both merchants and users.

Glance Security

We have engineered our Glance Pay App with security in mind at all times. We built the Glance Pay App in accordance with best practices of the payment card industry data security standard ("**PCI DSS**") which was developed to enhance cardholder data security and facilitate the broad adoption of consistent data security measures globally. As well as PCI DSS standards, we and our customers are subject to regulations related to privacy, data use and security in the jurisdictions in which we do business. For example, in Canada, which is the only country in which we currently operate, we are subject to the Canadian *Personal Information Protections and Electronic Documents Act* ("**PIPEDA**") and in British Columbia, we are subject to the *Personal Information Protection Act* ("**PIPA**"). We have taken steps to comply with PIPEDA and PIPA, including appointing a privacy officer and establishing privacy complaint procedures.

Glance Anti-Fraud

Online fraud is an increasing problem and is particularly difficult for merchants whose core business is not payment processing. When customers use the Glance Pay App they do not need to use their physical payment card to process a transaction, thereby decreasing the risk of being subject to a security breach of the merchant's payment machines. Also, by allowing users to store their card information in the Glance Pay App, mishandling of card information through human contact is decreased.

RECENT DEVELOPMENTS

Licensing Strategy

Glance Pay has created a licensing strategy which allows it to enter new vertical markets through licensing agreements. The license fees to date have been payable in stock or by a combination of cash and stock, thereby giving Glance equity participation in the licensee while still allowing Glance to book licensing and other fees as revenues, since the licensee entities are not controlled by Glance according to IFRS.

Glance has entered into licensing agreements to access the cannabis, fitness and wellness, and international student markets through Cannapay, Active Pay and Euro Asia Pay. Each such company has its own management team, has raised capital by issuing securities through private placements, and is considering a going public transaction to offer liquidity to its shareholders. Each company is treated as a non-controlled partially owned subsidiary over which Glance exerts significant influence and so separate financial statements for each such company are maintained in accordance with IFRS IAS28. Expenses and revenues of each partially owned subsidiary proportional to ownership shall be incorporated into Glance's financial statements pursuant to IFRS IAS28.

Active Pay Distribution Inc.

On August 25, 2017, the Company's subsidiary, Glance Pay, entered into a licensing agreement with Active Pay. Pursuant to the licence agreement, Glance Pay granted to Active Pay a non-exclusive, worldwide licence to use Glance Pay's mobile payment processing platform and its anti-fraud technology, in order to make, market and sell a mobile payment app designed for health and wellness purposes in the fitness and wellness industries. The licence has an initial term of one year and will automatically renew for up to ninety nine additional one year terms upon Active Pay's payment of the annual renewal fee of \$10,000. The license agreement can be terminated by Active Pay providing written notice at least one month prior to renewal. As consideration for the licence, Active Pay will pay to Glance Pay an initial fee of \$800,000, due six months after the date of the licence agreement and payable by the issuance of 3,200,000 common shares of Active Pay at a deemed price of \$0.25 per share. Additional royalties are payable by Active Pay to Glance Pay equal to 10% of all revenues derived from the gross revenue that Active Pay collects from merchants through the Active Pay app. As the Active Pay app is not live yet, no royalties have been paid from Active Pay to Glance Pay.

In addition, on November 30, 2017 Active Pay paid to Glance Pay a fee of \$100,000, through the issuance of 1,000,000 common shares at a deemed price of \$0.10 per share, for the creation of a marketing plan and a promotional package in the Glance Pay App that will include artwork and designs to promote Active Pay's Brazilian Spot line of clothing within both the Glance Pay App and the Active Pay app. An additional fee of \$100,000 is due six months after the date of the licence agreement for 12-month advertising services to be provided by Glance Pay, payable by the issuance to Glance Pay of a further 400,000 common shares at a deemed price of \$0.25 per share. Glance Pay currently holds 5.2% of Active Pay's issued and outstanding common shares.

Cannapay Financial Inc.

On May 29, 2017 (and as amended and restated on May 31, 2017), the Company's subsidiary, Glance Pay, entered into a licensing agreement with Cannapay. Pursuant to the licensing agreement, Glance Pay granted Cannapay a worldwide, non-exclusive license to use its intellectual property in the marijuana financial technology industry in order to make, market and sell a mobile payment app designed for legal marijuana purchase and delivery, using the Glance Pay payment platform as its base technology. The licence has an initial term of one year and will automatically renew for up to fifty additional one year terms upon Cannapay's payment of the annual renewal fee of \$10,000. The license agreement can be terminated by Cannapay providing written notice at least one month prior to renewal. As consideration for the license, Cannapay agreed to pay Glance Pay a fee of \$2,500 per day for the initial term of one year, for an aggregate fee of \$912,500, which was paid as follows: \$100,000 cash on May 31, 2017; \$200,000 cash on June 20, 2017; and 2,450,000 common shares of Cannapay at a deemed price of \$0.25 per share on November 28, 2017. Pursuant to the terms of the licensing agreement, in conjunction with each cash payment on May 31, 2017 and June 20, 2017 Cannapay issued to Glance Pay 4,000,000 common shares, for an aggregate of 8,000,000 additional shares, at a price of \$0.05 per share.

Cannapay is a partially owned subsidiary of Glance. Glance Pay owns approximately 32% of the issued and outstanding common shares of Cannapay as at the date of this Prospectus. Pursuant to the licensing agreement, Glance Pay has the right to appoint one director to the board of Cannapay but it has not yet exercised that right.

On December 3, 2017, the licensing agreement with Cannapay was amended to extend the license granted by Glance Pay to two of Cannapay's wholly owned subsidiaries (Super Dope Delivery Inc. and Juve Wellness Inc.). The amendment includes provisions that will terminate the license granted to each Cannapay subsidiary if that subsidiary ceases to be wholly owned by Cannapay. A Cannapay subsidiary that ceases to be wholly owned is granted the option to pay a \$200,000 fee to Glance Pay to maintain the license for a 50 year term with no further royalties due.

Cannapay has two wholly owned subsidiaries, Super Dope Delivery Inc., a British Columbia incorporated company ("**Super Dope**") and Juve Wellness Inc. (formerly "Indulgence Edibles Inc.") ("**Juve**"), a British Columbia incorporated company.

Super Dope is at the early stages of designing a cannabis delivery app. Once the app is built, Cannapay intends to sell Super Dope, at which time Super Dope will owe \$200,000 as an additional license fee to Glance Pay.

Juve is currently focused on development of a robust, personalized, modern wellness mobile platform with educational information on cannabis which is expected to launch in early 2018, which will be built on the licensed Glance Pay App technology. Through a carefully crafted business and marketing strategy, built on the premise of relevant and personalized content, products and technology, customers and users of the app will have the opportunity to engage in personalized content related to their lifestyle, body type, learning preferences, local ingredients and recipes and community events. Juve has purchased the international production and distribution rights to over 50 organic practical wellness product formulas. Juve is creating its own terminology and names for the product line to introduce a modern, indulgent and playful edge. Currently none of the Juve products contain any cannabis derived ingredients. Juve does not intend to sell any cannabis derived products in the near future through the application it is developing.

Neither Cannapay nor any of its subsidiaries has any business based in the US nor are they active in any cannabis related industries in the US.

Euro Asia Pay Holdings Inc.

On October 14, 2017, Glance Pay signed a licensing agreement with Euro Asia Pay. Pursuant to the licensing agreement, Glance Pay granted Euro Asia Pay a worldwide, non-exclusive license to use Glance Pay's intellectual property in North America to make, market and sell a mobile payment application intended for new residents to North America or tourists visiting North America from Asia or Europe. The licence has an initial term of one year and will automatically renew for up to fifty additional one year terms upon Euro Asia Pay's payment of the annual renewal fee of \$10,000. The license agreement can be terminated by Euro Asia Pay providing 90 days' written notice. Under the terms of the agreement, Euro Asia Pay agreed to pay Glance Pay \$1,000,000 as follows:

- \$405,000 in cash for licensing with \$250,000 payable on signing and \$155,000 payable within 90 days of the date of the licensing agreement; plus \$210,000 payable by way of 3,000,000 shares of Euro Asia Pay at a deemed price of \$0.07 per share;
- \$175,000 for design of the app with a unique user experience, payable within 60 days of the licensing agreement through the issuance of 2,500,000 shares of Euro Asia Pay at a deemed price of \$0.07 per share; and
- \$210,000 within 60 days of marketing and advertising of the new app, payable through the issuance of 3,000,000 shares of Euro Asia Pay at a deemed price of \$0.07.

In October 2017, Euro Asia Pay paid \$250,000 by cheque to Glance Pay, as due upon signing, and subsequently issued 2,500,000 shares of Euro Asia Pay to Glance Pay at a deemed price of \$0.07 per share, pursuant to its obligation to pay for design of the app with a unique user experience.

Euro Asia Pay is developing a mobile payment solution which will include an e-wallet, peer to peer money transfers, cryptocurrency/blockchain adoption, and an integrated rewards platform targeted primarily to international students. Euro Asia Pay is a partially owned subsidiary of Glance Pay. Glance Pay owns approximately 28% of the issued and outstanding common shares of Euro Asia Pay as at the date of this Prospectus.

The Company's Advisory Board

Notable additions to Glance's advisory board in recent months include Dinis Guarda, Spiros Margaris, Alexander Perkins, Michael Vogel and Dominic Vogel. Mr. Guarda is ranked as the #5 most influential influencer in blockchain technology in the world by Right Relevance. Ranking.influencer.world ranks Mr. Guarda as the #4 worldwide in blockchain technology and cryptocurrencies. Mr. Margaris is ranked as the #1 global FinTech influencer by Analytica and #2 InsurTech global influencer by Analytica. Mr. Margaris also is ranked worldwide as the #11 artificial intelligence influencer by Jay Palter Social Advisory.

CONSOLIDATED CAPITALIZATION

Other than as listed in the "Prior Sales" section of this Prospectus, and other than as a result of this Offering, there have been no material changes in the Company's capital structure on a consolidated basis since the Company's Interim Financial Statements. As of the date hereof, the Company has 127,533,061 Common Shares issued and outstanding. Upon completion of the Offering, there will be an aggregate of 131,474,941 Common Shares issued and outstanding (132,066,223 if the Over-Allotment Option is exercised in full).

In addition, as of the date hereof, the Company has warrants outstanding to purchase up to an aggregate of 15,672,363 Common Shares and additional warrants underlying options to purchase an additional 18,911 Common Shares and additional warrants underlying agent compensation warrants of 1,152,744 warrants to purchase up to an aggregate of 1,152,744 Common Shares.

Upon completion of the Offering, the Company will have warrants outstanding to purchase up to an aggregate of 19,949,487 Common Shares (21,054,687 Common Shares if the Over-Allotment Option is exercised in full). In addition, the Company will have warrants underlying Compensation Warrants to purchase 593,124 Common Shares.

The above should be reviewed in conjunction with the Interim Financial Statements of the Company.

USE OF PROCEEDS

Principal Purposes

The estimated net proceeds from the Offering, after payment of the Underwriters' Fee and estimated expenses of the Offering of \$200,000, will be approximately \$10,078,360 (\$11,620,114 if the Over-Allotment Option is exercised in full).

The Company currently intends to use the net proceeds from the Offering as set forth in the following table:

<u>Principal Purpose</u>	<u>Approximate Use of Net Proceeds</u>
Strategic Acquisition Opportunities	\$1,408,000
Expansion of Technical Team	\$1,800,000
Marketing For Mobile Platform and Company	\$3,100,000
International and Regional Expansion	\$1,400,000
Potential Investments and Acquisitions	\$2,200,000
Miscellaneous Corporate Purposes	<u>\$170,360</u>
TOTAL	\$10,078,360

As of December 1, 2017 we have approximately \$10,000,000 in cash and cash equivalents. Based on our current burn rate, this is significantly more than our cash requirements for the next 12 months.

Glance intends to use some of the proceeds for strategic acquisitions and investments into companies to build a larger ecosystem.

The above-noted allocation represents the Company's intention with respect to its use of proceeds based on current knowledge and planning by management of the Company. Actual expenditures may differ from the estimates set forth above. There may be circumstances where, for sound business reasons, the Company reallocates the use of proceeds. See "*Risk Factors – Discretion in the Use of Proceeds*".

If the Over-Allotment Option is exercised in full, the Company will receive additional net proceeds of \$1,541,754 after deducting the Underwriters' Fee. The net proceeds from the exercise of the Over-Allotment Option, if any, is expected to be added to working capital.

DESCRIPTION OF SECURITIES BEING DISTRIBUTED

Common Shares

The authorized capital of the Company is an unlimited number of common shares without par value. As at December 1, 2017, the Company had 127,533,061 Common Shares issued and outstanding and the total Options outstanding at December 1, 2017 was 5,472,822 (of which, 3,094,697 had vested).

The Shares are not subject to any further call or assessment, do not have any pre-emptive, conversion or redemption rights, and all have equal voting rights. There are no special rights or restrictions of any nature attached to any of the Shares, all of which rank equally as to benefits that may accrue to the holders of the Shares. All holders of Shares are entitled to receive a notice of any meeting of the shareholders of Glance. Voting rights may be exercised in person or by proxy. The holders of Common Shares are entitled to share rateably in any distribution of the assets of the Company upon liquidation, dissolution or winding-up, after satisfaction of all debts and other liabilities. The board of directors (the "**Board**") is authorized to issue additional Common Shares on such terms and conditions and for such consideration as the Board may deem appropriate without further security holder action, subject to applicable laws and the CSE rules.

Holders of Common Shares are entitled to receive dividends on a pro rata basis if, as and when declared by the Company's Board in respect of the Common Shares. The Board has no current intention to declare dividends on the Common Shares. See "*Risk Factors*".

Warrants

The Unit Warrants and Subsequent Unit Warrants to be issued under the Offering will each be governed by the terms of warrant indentures (the "**Warrant Indentures**") to be dated as of the Closing Date between the Company and Computershare Investor Services Inc. (the "**Warrant Agent**"). The following summary of certain anticipated provisions of the Warrant Indentures does not purport to be complete and is subject in its entirety to the detailed provisions of the Warrant Indentures. Reference should be made to the Warrant Indenture for the full text of attributes of the Unit Warrants and Subsequent Unit Warrants respectively, which will be filed by the Company under its corporate profile on SEDAR following the closing of the Offering.

The Unit Warrants, Subsequent Unit Shares, Subsequent Unit Warrants and Subsequent Warrant Shares have not been and will not be registered under the U.S. Securities Act or any applicable state securities laws, and the Unit Warrants and Subsequent Unit Warrants may not be exercised by or on behalf of a person in the United States unless an exemption from such registration is available and documentation to that effect is provided in accordance with the terms of the Warrant Indenture.

Each Unit Warrant will entitle the holder to acquire, subject to adjustment in certain circumstances, a Subsequent Unit at an exercise price of \$3.84 until the date that is 12 months following the Closing Date (the "**Unit Warrant**").

Expiry Date"), after which time the Unit Warrants will be void and of no value.

Each Subsequent Unit Warrant will entitle the holder to acquire, subject to adjustment in certain circumstances, a Subsequent Warrant Share at an exercise price of \$5.00 until the date 24 months following the Closing Date (the "**Subsequent Unit Warrant Expiry Date**"), after which time the Subsequent Unit Warrants will be void and of no value.

The Unit Warrants and Subsequent Unit Warrants may be issued in uncertificated form. Any Unit Warrants or Subsequent Unit Warrants issued in certificated form shall be evidenced by a warrant certificate in the form attached to the Warrant Indenture. All Unit Warrants and Subsequent Unit Warrants issued in the name of CDS may be in either a certificated or uncertificated form, such uncertificated form being evidenced by a book-entry position on the register of warrant holders to be maintained by the Warrant Agent at its principal offices in Vancouver, British Columbia and Toronto, Ontario.

The Warrant Indenture will provide that the share ratio and exercise price of the Unit Warrants and Subsequent Unit Warrants will be subject to adjustment in the event of a subdivision or consolidation of the Common Shares. The Warrant Indenture will also provide that if there is: (i) a reclassification or change of the Common Shares, (ii) any consolidation, amalgamation, arrangement or other business combination of the Company resulting in any reclassification, or change of the Common Shares into other shares, or (iii) any sale or conveyance of the Company's assets as an entity or substantially as an entirety to another entity, then each holder of a Unit Warrant or Subsequent Unit Warrant which is thereafter exercised shall receive, *in lieu* of Common Shares, the kind and number or amount of other securities or property which such holder would have been entitled to receive as a result of such event if such holder had exercised the Unit Warrants or Subsequent Unit Warrant prior to the event.

The Company will also covenant in the Warrant Indenture that, during the period in which the Unit Warrants and Subsequent Unit Warrants are exercisable, it will give notice to holders of Unit Warrants and Subsequent Unit Warrants of certain stated events, including events that would result in an adjustment to the exercise price of the Unit Warrants or Subsequent Unit Warrants or the number of Subsequent Units issuable upon exercise of the Unit Warrants or Subsequent Unit Warrants, at least 14 days prior to the record date or effective date, as the case may be, of such events.

No fractional Common Shares will be issuable to any holder of Unit Warrants or Subsequent Unit Warrants upon the exercise thereof, and no cash or other consideration will be paid *in lieu* of fractional shares. The holding of Unit Warrants or Subsequent Unit Warrants will not make the holder thereof a shareholder of the Company or entitle such holder to any right or interest in respect of the Unit Warrants or Subsequent Unit Warrants except as expressly provided in the Warrant Indenture. Holders of Unit Warrants and Subsequent Unit Warrants will not have any voting or pre-emptive rights or any other rights of a holder of Common Shares.

From time to time, the Company and the Warrant Agent, without the consent of the holders of Unit Warrants or Subsequent Unit Warrants, may amend or supplement the Warrant Indentures for certain purposes, including curing defects or inconsistencies or making any change that does not adversely affect the rights of any holder of Unit Warrants or Subsequent Unit Warrants. Any amendment or supplement to the Warrant Indenture that adversely affects the interests of the holders of the Unit Warrants or Subsequent Unit Warrants may only be made by "extraordinary resolution", which will be defined in the respective Warrant Indenture as a resolution either: (i) passed at a meeting of the holders of the Unit Warrants or Subsequent Unit Warrants, as applicable, at which there are holders present in person or represented by proxy representing at least 20% of the aggregate number of the then outstanding Unit Warrants or Subsequent Unit Warrants, as applicable and passed by the affirmative vote of holders representing not less than 66⅔% of the aggregate number of all the then outstanding Unit Warrants or Subsequent Unit Warrants represented at the meeting and voted on the poll upon such resolution or (ii) adopted by an instrument in writing signed by the holders of not less than 66⅔% of the aggregate number of all the then outstanding Unit Warrants or Subsequent Unit Warrants, as applicable.

PLAN OF DISTRIBUTION

General

Under the terms of the Underwriting Agreement between the Company and the Underwriters, the Company has agreed to sell, and the Underwriters have severally agreed to purchase or arrange for the purchase from the Company, on the Closing Date, subject to the terms and conditions contained in the Underwriting Agreement, 3,684,000 Units at the Offering Price for total gross consideration of \$11,052,000 payable in cash to the Company against delivery of the Units. The obligations of the Underwriters under the Underwriting Agreement may be terminated at their discretion upon the occurrence of certain stated events, including, among other things, events that would reasonably be expected to have a material adverse effect on the market price or the value of the Units or the Common Shares, and events of national or international consequence that would reasonably be considered to materially adversely affect or will materially adversely affect the financial markets in Canada or the United States or the business, operations or affairs of the Company. The Underwriters are, however, obligated to take up and pay for all of the Units if any of the Units are purchased under the Underwriting Agreement. The Offering Price was determined by negotiation between the Company and the Underwriters.

Subscriptions for the Units will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. The closing of the Offering is expected to occur on or about December 21, 2017 or such earlier or later date as the Company and the Underwriters may agree, however the Units are to be taken up by the Underwriters, if at all, on or before a date that is not later than 42 days after the date of the receipt for the final short form prospectus.

The Company has granted to the Underwriters the Over-Allotment Option, exercisable in whole or in part at the sole discretion of the Underwriters at any time until the date that is 30 days following the Closing Date to purchase (or arrange for the purchase by substituted purchasers of) up to 552,600 Additional Units to cover the Underwriters' over-allocation position, if any, and for market stabilization purposes. This Prospectus qualifies the distribution of the Over-Allotment Option and the issuance of the Additional Units, Additional Shares and Additional Warrants on the exercise of the Over-Allotment Option. A purchaser who acquires securities forming part of the Underwriters' over-allocation position acquires those securities under this Prospectus, regardless of whether the over-allocation position is ultimately filled through the exercise of the Over-Allotment Option or secondary market purchases.

The obligations of the Underwriters under the Underwriting Agreement are several, and not joint, nor joint and several. In the event that any Underwriter does not purchase its applicable percentage of Units, the remaining Underwriters shall not be obligated to purchase Units; provided however, that the remaining Underwriters shall have the right, exercisable at their option, to purchase all, but not less than all, of the Units which would otherwise have been purchased by the defaulting Underwriter or Underwriters. The Company has agreed to indemnify the Underwriters against certain liabilities, including liabilities under applicable Canadian securities legislation, and to contribute to payments that the Underwriters may be required to make in respect thereof.

The Underwriting Agreement provides that the Company will pay to the Underwriters a cash fee of \$773,640 representing 7% of the gross proceeds from the Offering (assuming no exercise of the Over-Allotment Option). As additional compensation, on the Closing Date, the Underwriters will be issued Compensation Units equal to 7% of the total number of Units sold under the Offering (including in respect of any exercise of the Over-Allotment Option and Units sold under the President's List). This Prospectus qualifies the distribution of the Compensation Units. The Company will also pay certain expenses incurred by the Underwriters in connection with the Offering as set forth in the Underwriting Agreement, including the reasonable fees and disbursements and taxes thereon of the Underwriters' counsel. The Company's expenses related to the Offering, not including the amounts payable under the Underwriting Agreement, are estimated to be \$200,000.

If the Over-Allotment Option is exercised in full for Additional Units, the total number of Units sold pursuant to the Offering will be 4,236,600, the total price to the public will be \$12,709,800, the total Underwriters' Fee before Compensation Units will be \$889,686, and the net proceeds to the Company, before deducting the estimated expenses of the Offering, will be \$11,820,114.

Investors on the President's List have been introduced by the Company to the Underwriters, but their purchases are also being filled out of the Underwriters' purchases. All Canadian-based President's List investors must have accounts with, and be clients of, and must purchase the Units with the assistance of, either the Underwriters or other Investment Industry Regulatory Organization of Canada registered dealers that have the obligation to conduct a know your client and, unless exempted by Canadian securities laws therefrom, a suitability analysis for such clients with respect to such purchases. The Underwriters will be obliged to comply with their suitability obligations in respect of all other purchasers.

The Underwriters reserve the right to offer selling group participation, in the normal course of the brokerage business, to selling groups of other licensed broker-dealers, brokers or investment dealers, who may or may not be offered part of the Underwriters' Fee.

The Underwriters propose to offer the Units initially at the Offering Price. After the Underwriters have made reasonable efforts to sell all of the Units at the Offering Price, the Offering Price may be decreased and may be further changed from time to time to an amount not greater than the Offering Price, and the compensation realized by the Underwriters will be decreased by the proportionate amount that the aggregate price paid by the purchasers of the Offered Shares is less than the gross proceeds paid by the Underwriters to the Company on a percentage basis.

The Company has agreed pursuant to the Underwriting Agreement that during a period ending 90 days from the Closing Date, the Company will not, directly or indirectly, without the prior written consent of the Underwriters, such consent not to be unreasonably withheld, issue or announce any intention to issue any Common Shares or any securities convertible into or exchangeable for Common Shares, other than pursuant to stock options plans, employee purchase plans and any outstanding convertible securities (including the Compensation Units).

The Company has also agreed to cause each of Penny Green, Angela Griffin and Desmond Griffin to enter into lock up agreements in favour of the Underwriters evidencing their agreement not to, prior to the Closing Date sell any of their Common Shares at a price below \$4.00 per Common Share.

Pursuant to policy statements of the relevant securities commissions, the Underwriters may not, throughout the period of distribution under this Prospectus, bid for or purchase Common Shares. The foregoing restriction is subject to certain exceptions, as long as the bid or purchase is not engaged in for the purpose of creating actual or apparent active trading in or raising the price of such Common Shares. These exceptions include a bid or purchase permitted under the by-laws and rules of applicable regulatory authorities and the CSE including the Universal Market Integrity Rules for Canadian Marketplaces administered by the Investment Industry Regulatory Organization of Canada relating to market stabilization and passive market-making activities and a bid or purchase made on behalf of a client where the client's order was not solicited during the period of distribution. The Company has been advised by the Underwriters that, in connection with the Offering, the Underwriters may effect transactions that stabilize or maintain the market price of the Common Shares at levels other than those that might otherwise prevail in the open market. Such transactions, if commenced, may be discontinued at any time.

The Units, Unit Shares, and Unit Warrants will be delivered at the closing of the Offering to the Underwriters in "book-based" form and must be purchased or transferred through a CDS participant so long as they are held through CDS. It is expected that the Company will arrange for an instant deposit of the Units, Unit Shares, and Unit Warrants to or for the account of the Underwriters with CDS on the Closing Date, against payment of the aggregate net purchase price for the Units. So long as the Units, Unit Shares, Unit Warrants, Subsequent Unit Shares, Subsequent Unit Warrants and Subsequent Warrant Shares are held through CDS, rights of holders must be exercised through, and all payments or other property to which such holder is entitled will be made or delivered by, CDS or the CDS participant through which the holder holds such Units, Unit Shares, Unit Warrants, Subsequent Unit Shares, Subsequent Unit Warrants and Subsequent Warrant Shares, as the case may be. Each person who acquires Units under the Offering will receive only a customer confirmation of purchase from the Underwriter or registered dealer who is a CDS participant from or through whom the Units are acquired in accordance with the practices and procedures of that Underwriter or registered dealer. The practices of registered dealers may vary, but generally customer confirmations are issued promptly after execution of a customer order. CDS is responsible for establishing and maintaining book-entry accounts for its CDS participants having interests in the Unit Shares and Unit Warrants.

There is currently no market through which the Unit Warrants or Subsequent Unit Warrants may be sold and purchasers may not be able to resell the Unit Warrants or Subsequent Unit Warrants issued under this Prospectus. This may affect the pricing of the Unit Warrants and Subsequent Unit Warrants in the secondary market, the transparency and availability of trading prices and the liquidity of the Unit Warrants and Subsequent Unit Warrants.

PRIOR SALES

The following table summarizes the issuances by the Company of Common Shares and securities convertible or exchangeable into Common Shares within the 12 months prior to the date of this Prospectus:

Date	Type of Security	Price per Security	Number of Securities
December 30, 2016	Units ⁽¹⁾	\$0.18	2,579,438
January 25, 2017	Units ⁽¹⁾	\$0.18	565,111
February 24, 2017	Units ⁽¹⁾	\$0.18	2,669,665
February 28, 2017	Common Shares ⁽²⁾	\$0.24	269,722
March 9, 2017	Grant of Stock Options	\$0.25	300,000
March 3, 2017	Common Shares ⁽²⁾	\$0.24	423,958
March 7, 2017	Issuance of Stock Options	\$0.25	300,000
April 18, 2017	Grant of Stock Options	\$0.20	100,000
April 27, 2017	Units ⁽³⁾	\$0.20	8,225,520
April 27, 2017	Grant of Agent Options	\$0.20	1,040,980
April 27, 2017	Grant of Agent Options	\$0.20	531,572
April 28, 2017	Units ⁽³⁾	\$0.20	850,000
	Units ⁽³⁾	\$0.20	5,000
May 1, 2017	Units ⁽³⁾	\$0.20	250,000
May 4, 2017	Grant of Stock Options	\$0.18	100,000
June 16, 2017	Units ⁽³⁾	\$0.20	500,000
July 24, 2017	Units ⁽³⁾	\$0.18	1,650,000
August 22, 2017	Warrant Exercise	\$0.18	1,650,000
August 23, 2017	Units ⁽³⁾	\$0.18	1,944,442
August 30, 2017	Warrants Exercised	\$0.23	158,333
	Warrants Exercised	\$0.20	766,666
	Warrants Exercised	\$0.23	251,400
August 31, 2017	Warrants Exercised	\$0.18	300,000
	Warrants Exercised	\$0.20	574,500
September 1, 2017	Warrant Exercise	\$0.23	658,666
	Warrant Exercise	\$0.20	683,333
	Broker Warrants Exercise	\$0.18	11,200
September 5, 2017	Stock Option Exercise	\$0.15	125,000

Date	Type of Security	Price per Security	Number of Securities
	Warrants Exercise	\$0.23	8,833
	Agent Option Exercise	\$0.20	440,980
September 6, 2017	Warrant Exercise	\$0.23	10,000
	Agent Option Exercise	\$0.20	150,000
	Warrant Exercise	\$0.20	2,043,527
	Warrant Exercise	\$0.15	423,000
	Warrant Exercise	\$0.18	152,609
September 7, 2017	Warrant Exercise	\$0.20	706,165
	Stock Option Exercise	\$0.15	50,000
September 8, 2017	Warrant Exercise	\$0.23	60,500
	Option Exercise	\$0.15	215,000
September 13, 2017	Warrant Exercise	\$0.23	100,000
	Warrant Exercise	\$0.20	1,808,334
September 14, 2017	Warrant Exercise	\$0.20	300,000
September 15, 2017	Grant of Stock Options	\$0.295	930,000
September 18, 2017	Warrant Exercise	\$0.23	531,572
September 19, 2017	Warrant Exercise	\$0.23	283,000
September 20, 2017	Warrant Exercise	\$0.23	116,666
September 21, 2017	Warrant Exercise	\$0.23	249,999
	Warrant Exercise	\$0.20	960,000
September 22, 2017	Option Exercise	\$0.15	100,000
	Warrant Exercise	\$0.23	66,666
	Warrant Exercise	\$0.20	960,000
September 25, 2017	Stock Option Exercise	\$0.15	325,000
	Warrant Exercise	\$0.20	25,000
	Warrant Exercise	\$0.30	69,500
	Warrant Exercise	\$0.23	750,000
	Agent's Option Exercise	\$0.18	133,500
September 26, 2017	Warrant Exercise	\$0.20	797,572
	Warrant Exercise	\$0.23	116,666
	Warrant Exercise	\$0.30	465,666
September 27, 2017	Units ⁽³⁾	\$0.40	3,000,000
	Warrant Exercise	\$0.20	200,000
September 28, 2017	Warrant Exercise	\$0.23	508,500
	Option Exercise	\$0.15	50,000
	Warrant Exercise	\$0.20	313,887

Date	Type of Security	Price per Security	Number of Securities
	Warrant Exercise	\$0.20	2,369,976
	Agent Option Exercise	\$0.18	1,250
	Warrant Issued	\$0.33	625
September 29, 2017	Warrant Exercise	\$0.20	1,457,111
	Warrant Exercise	\$0.30	850,000
	Warrant Exercise	\$0.23	205,000
	Stock Option	\$0.15	50,000
October 2, 2017	Warrant Exercise	\$0.23	410,000
	Grant of Stock Options	\$0.465	100,000
October 3, 2017	Warrant Exercise	\$0.23	307,000
	Warrant Exercise	\$0.30	175,950
October 4, 2017	Warrant Exercise	\$0.23	150,500
	Agent Warrant Exercise	\$0.23	1,040,980
	Agent Option Exercise	\$0.18	3,930
	Warrants Issued	\$0.33	1,956
	Warrant Exercise	\$0.18	100,000
	Warrant Exercise	\$0.30	45,665
	Option Exercise	\$0.25	150,000
October 5, 2017	Stock Option Exercise	\$0.15	135,000
	Warrant Exercise	\$0.18	200,000
	Warrant Exercise	\$0.30	55,000
	Broker Warrant Exercise	\$0.15	4,860
	Warrant Exercise	\$0.30	457,666
	Warrant Exercise	\$0.23	79,000
	Broker Warrant Exercise	\$0.18	22,780
	Stock Option Exercise	\$0.15	117,500
October 10, 2017	Warrant Exercise	\$0.23	699,500
	Warrant Exercise	\$0.30	251,000
	Warrant Exercise	\$0.18	311,111
October 11, 2017	Warrant Exercise	\$0.30	255,520
October 12, 2017	Warrant Exercise	\$0.23	192,000
October 13, 2017	Warrant Exercise	\$0.23	518,000
	Warrant Exercise	\$0.30	160,000
	Agent Option Exercise	\$0.18	254,808
	Warrant Issued	\$0.33	129,370
	Warrant Exercise	\$0.23	250,000

Date	Type of Security	Price per Security	Number of Securities
October 17, 2017	Grant of Stock Options	\$0.72	730,000
October 18, 2017	Warrant Exercise	\$0.30	95,833
	Agent Option Exercise	\$0.18	159,905
	Agent Warrant Exercise	\$0.18	3,450
	Warrant Issued	\$0.33	79,953
October 19, 2017	Units ⁽³⁾	\$0.40	7,950,000
October 20, 2017	Warrant Exercise	\$0.23	33,500
	Warrant Exercise	\$0.30	82,500
	Warrant Exercise	\$0.18	111,111
October 23, 2017	Warrant Exercise	\$0.30	50,000
	Broker Warrant Exercise	\$0.18	3,960
October 24, 2017	Warrant Exercise	\$0.23	167
	Warrant Exercise	\$0.30	521,441
October 25, 2017	Warrant Exercise	\$0.23	250,000
October 26, 2017	Warrant Exercise	\$0.23	1,916
October 27, 2017	Warrant Exercise	\$0.23	300,083
	Warrant Exercise	\$0.30	282,777
	Agent Option Exercise	\$0.18	1,965
October 31, 2017	Option Exercise	\$0.10	60,000
	Agent Option Exercise	\$0.18	8,000
	Option Exercise	\$0.15	50,000
November 1, 2017	Units ⁽³⁾	\$0.90	220,000
	Option Exercise	\$0.15	175,000
	Option Exercise	\$0.28	100,000
	Option Exercise	\$0.295	45,000
	Warrant Exercise	\$0.75	200,000
	Warrant Exercise	\$0.30	74,777
November 2, 2017	Warrant Exercise	\$0.75	450,000
	Warrant Exercise	\$0.30	35,000
	Warrant Exercise	\$0.33	185,554
November 3, 2017	Agent Option Exercise	\$0.18	625
	Warrant Issued	\$0.33	313
	Option Exercise	\$0.15	50,000
	Option Exercise	\$0.47	25,000
	Warrant Exercise	\$0.30	5,000
	Grant of Stock Options	\$1.14	580,000

Date	Type of Security	Price per Security	Number of Securities
November 6, 2017	Warrant Exercise	\$0.25	164,447
November 7, 2017	Warrant Exercise	\$0.25	1,316
	Warrant Exercise	\$0.30	25,000
	Option Exercise	\$0.28	40,000
November 8, 2017	Option Exercise	\$0.456	25,000
	Broker Warrant Exercise	\$0.18	1,795
	Agent Option Exercise	\$0.18	11,686
	Warrant Issued	\$0.33	5,843
	Warrant Exercise	\$0.30	41,109
November 9, 2017	Warrant Exercise	\$0.25	68,500
November 10, 2017	Warrant Exercise	\$0.25	866
	Option Exercise	\$0.15	57,500
	Option Exercise	\$0.28	80,000
	Warrant Exercise	\$0.30	335,000
	Option Exercise	\$0.75	200,000
	Option Exercise	\$0.85	62,500
November 13, 2017	Warrant Exercise	\$0.25	72,616
November 14, 2017	Warrant Exercise	\$0.30	62,500
November 15, 2017	Warrant Exercise	\$0.25	250
	Grant of Stock Options	\$1.37	225,000
November 16, 2017	Broker Warrant Exercise	\$0.18	33,445
	Option Exercise	\$0.15	175,000
	Warrant Exercise	\$0.30	55,555
November 20, 2017	Options Exercised	\$0.15	125,000
	Warrant Exercise	\$0.20	10,000
	Option Exercise	\$0.28	55,000
	Agent Option Exercise	\$0.18	7,650
	Warrant Issued	\$0.33	3,825
	Warrant Exercise	\$0.75	35,000
November 21, 2017	Warrant Exercise	\$0.25	52,600
	Warrant Exercise	\$0.30	13,000
	Option Exercise	\$0.15	125,000
November 22, 2017	Option Exercise	\$0.15	105,000
	Warrant Exercise	\$0.20	10,000
	Option Exercise	\$0.295	2,500
	Grant of Stock Options	\$2.60	500,000

Date	Type of Security	Price per Security	Number of Securities
November 23, 2017	Warrant Exercise	\$0.25	177,800
	Warrant Exercise	\$0.75	150,000
November 27, 2017	Warrant Exercise	\$0.30	38,500
	Warrant Exercise	\$0.75	75,000
November 28, 2017	Warrant Exercise	\$0.25	100,000
	Options Exercised	\$0.15	35,000
	Warrant Exercise	\$0.30	33,500
November 29, 2017	Warrant Exercise	\$0.25	163,700
November 30, 2017	Warrant Exercise	\$0.25	37,100
December 1, 2017	Option Exercise	\$0.15	45,000
	Option Exercise	\$0.295	20,000
	Warrant Exercise	\$0.30	109,166

Notes:

- (1) Units consisted of one Common Share and one-half of one common share purchase warrant.
- (2) Issued for the conversion of outstanding debt owing to officers and consultants of the Company.
- (3) Units consisted of one Common Share and one common share purchase warrant.

TRADING PRICE AND VOLUME

The Company's outstanding Common Shares are listed for trading on the CSE under the symbol "GET". The following table sets forth the high and low trading price and trading volumes of the Common Shares as reported by the CSE for the periods indicated:

COMMON SHARES			
Month	High(\$)	Low(\$)	Volume
December 1, 2017	3.48	3.06	1,739,839
November, 2017	3.84	1.01	72,274,136
October, 2017	1.19	0.465	68,328,105
September, 2017	0.50	0.23	44,580,686
August, 2017	0.43	0.16	38,739,472
July, 2017	0.18	0.14	3,437,743
June, 2017	0.185	0.145	4,282,318
May, 2017	0.18	0.14	4,554,912

COMMON SHARES			
Month	High(\$)	Low(\$)	Volume
April, 2017	0.21	0.165	4,569,066
March, 2017	0.27	0.175	3,593,381
February, 2017	0.29	0.21	1,038,685
January, 2017	0.31	0.21	1,320,629
December, 2016	0.24	0.185	866,579
November, 2016	0.26	0.165	2,876,572
October, 2016	0.28	0.20	1,167,016

CERTAIN CANADIAN FEDERAL INCOME TAX CONSIDERATIONS

In the opinion of Stikeman Elliott LLP, counsel to the Company, and Fasken Martineau DuMoulin LLP, counsel to the Underwriters, the following is, as of the date of this Prospectus, a summary of the principal Canadian federal income tax considerations generally applicable to a purchaser who acquires a Unit, consisting of one Unit Share and one Unit Warrant, pursuant to the Offering.

This summary applies only to a purchaser who is a beneficial owner of Unit Shares, Unit Warrants, Subsequent Unit Shares, Subsequent Unit Warrants and Subsequent Warrant Shares acquired pursuant to this Offering, and who, for the purposes of the Tax Act, and at all relevant times, deals at arm's length with the Company and the Underwriters, is not affiliated with the Company or the Underwriters, and who acquires and holds the Unit Shares, or any Subsequent Unit Shares or Subsequent Warrant Shares (hereinafter collectively referred to as "**Shares**") acquired on the exercise of the Unit Warrants or Subsequent Unit Warrants (hereinafter collectively referred to as "**Warrants**") as capital property (a "**Holder**"). Generally, the Shares and Warrants will be considered to be capital property to a Holder thereof provided that the Holder does not use the Shares or Warrants in the course of carrying on a business of trading or dealing in securities and such Holder has not acquired them in one or more transactions considered to be an adventure or concern in the nature of trade.

This summary does not apply to a Holder (i) that is a "financial institution" for the purposes of the mark-to-market rules contained in the Tax Act; (ii) that is a "specified financial institution" as defined in the Tax Act; (iii), an interest in which would be a "tax shelter investment" as defined in the Tax Act; (iv) that has made a functional currency reporting election under the Tax Act; or (v) that has or will enter into a "derivative forward agreement" or "synthetic disposition arrangement", as each term is defined in the Tax Act, with respect to the Shares or Warrants. Such Holders should consult their own tax advisors with respect to an investment in Units.

Additional considerations, not discussed herein, may be applicable to a Holder that is a corporation resident in Canada, and is, or becomes as part of a transaction or event or series of transactions or events that includes the acquisition of the Units, controlled by a non-resident corporation for purposes of the "foreign affiliate dumping" rules in section 212.3 of the Tax Act. Such Holders should consult their tax advisors with respect to the consequences of acquiring Units.

This summary is based upon the current provisions of the Tax Act in force as of the date hereof, counsel's understanding of the current published administrative policies and assessing practices of the Canada Revenue Agency (the "**CRA**") and all specific proposals to amend the Tax Act publicly announced by or on behalf of the Minister of Finance (Canada) prior to the date hereof (the "**Tax Proposals**"). Except for the July 2017 Tax Proposals (as defined herein), this summary assumes that the Tax Proposals will be enacted substantially as proposed; however, no assurance can be given that the Tax Proposals will be enacted as proposed or at all. This summary does

not otherwise take into account or anticipate any changes in law or the CRA's administrative policies or assessing practices, whether by legislative, governmental or judicial decision or action, nor does it take into account any provincial, territorial or foreign income tax legislation or considerations.

On July 18, 2017, the Minister of Finance (Canada) released a consultation paper that included an announcement of the Government's intention to amend the Tax Act to, among other things, increase the amount of tax applicable to certain investment income earned through a private corporation (the "**July 2017 Tax Proposals**"). No specific amendments to the Tax Act have been introduced in connection with this announcement. This summary does not address the potential implications of the July 2017 Tax Proposals. Holders should consult their tax advisors with respect to the implications of the July 2017 Tax Proposals as they relate to the acquisition and holding of Shares or Warrants.

This summary is of a general nature only, is not exhaustive of all possible Canadian federal income tax considerations and is not intended to be, nor should it be construed to be, legal or tax advice to any particular Holder. Accordingly, Holders should consult their own tax advisors with respect to their particular circumstances.

Allocation of Cost

The total purchase price of a Unit to a Holder must be allocated on a reasonable basis between the Unit Share and the Unit Warrant comprising a Unit to determine the cost of each to the Holder for purposes of the Tax Act. For its purposes, the Company intends to allocate \$● of the issue price of each Unit as consideration for the issue of each Unit Share and \$● of the issue price of each Unit as consideration for the issue of each Unit Warrant. Although the Company believes that its allocation is reasonable, it is not binding on the CRA or the Holder. The Holder's adjusted cost base of the Unit Share comprising a part of each Unit will be determined by averaging the cost allocated to the Unit Share with the adjusted cost base to the Holder of all Common Shares owned by the Holder as capital property immediately prior to such acquisition.

Exercise of Warrants

The exercise of a Unit Warrant to acquire a Subsequent Unit Share or the exercise of a Subsequent Unit Warrant to acquire a Subsequent Warrant Share will be deemed not to constitute a disposition of property for purposes of the Tax Act. As a result, no gain or loss will be realized by a Holder upon the exercise of a Unit Warrant to acquire a Subsequent Unit Share or the exercise of a Subsequent Unit Warrant to acquire a Subsequent Warrant Share. When a Unit Warrant or Subsequent Unit Warrant is exercised, the Holder's cost of the Subsequent Unit Share or Subsequent Warrant Share acquired thereby will be equal to the aggregate of the Holder's adjusted cost base of such Unit Warrant or Subsequent Unit Warrant and the exercise price paid for the Subsequent Unit Share or Subsequent Warrant Share. The Holder's adjusted cost base of the Subsequent Unit Share or Subsequent Warrant Share so acquired will be determined by averaging the cost of the Subsequent Unit Share or Subsequent Warrant Share, as applicable, with the adjusted cost base to the Holder of all Common Shares owned by the Holder as capital property immediately prior to the relevant time.

Holders Resident in Canada

The following section of this summary is generally applicable to a Holder who, for the purposes of the Tax Act, is or is deemed to be resident in Canada at all relevant times ("**Resident Holder**"). A Resident Holder whose Shares might not otherwise qualify as capital property may be entitled to make an irrevocable election permitted by subsection 39(4) of the Tax Act to deem the Shares, and every other "Canadian security" (as defined in the Tax Act), held by such person, in the taxation year of the election and each subsequent taxation year to be capital property. This election does not apply to Warrants. Resident Holders should consult their own tax advisors regarding this election.

Expiry of Warrants

In the event of the expiry of an unexercised Warrant, a Resident Holder generally will realize a capital loss equal to the Resident Holder's adjusted cost base of such Warrant. The tax treatment of capital gains and capital losses is discussed in greater detail below under the subheading "Capital Gains and Capital Losses".

Dividends

Dividends received or deemed to be received on the Shares will be included in computing a Resident Holder's income. In the case of an individual (other than certain trusts), such dividends will be subject to the gross-up and dividend tax credit rules normally applicable in respect of "taxable dividends" received from "taxable Canadian corporations" (as defined in the Tax Act). An enhanced dividend tax credit will be available to individuals in respect of "eligible dividends" designated by the Company to the Resident Holder in accordance with the provisions of the Tax Act.

Dividends received or deemed to be received by a Resident Holder that is a corporation on the Shares must be included in computing its income but generally will be deductible in computing its taxable income. A Resident Holder that is a "private corporation" or a "subject corporation" (as defined in the Tax Act), may be liable to pay a refundable tax under Part IV of the Tax Act on dividends received or deemed to be received on the Shares to the extent such dividends are deductible in computing taxable income. In certain circumstances, subsection 55(2) of the Tax Act will treat a taxable dividend received or deemed to be received by a Resident Holder that is a corporation as proceeds of disposition or a capital gain. Resident Holders that are corporations should consult their own tax advisors having regard to their own circumstances.

Dispositions of Shares and Warrants

Upon a disposition (or a deemed disposition) of a Share or a Warrant (other than on the exercise thereof), a Resident Holder generally will realize a capital gain (or a capital loss) equal to the amount by which the proceeds of disposition, net of any reasonable costs of disposition, are greater (or are less) than the adjusted cost base of such security to the Resident Holder. The tax treatment of capital gains and capital losses is discussed in greater detail below under the subheading "Capital Gains and Capital Losses".

Capital Gains and Capital Losses

Generally, a Resident Holder is required to include in computing its income for a taxation year one-half of the amount of any capital gain (a "**taxable capital gain**") realized in the year. Subject to and in accordance with the provisions of the Tax Act, a Resident Holder is required to deduct one-half of the amount of any capital loss (an "allowable capital loss") realized in a taxation year from taxable capital gains realized in the year by such Resident Holder. Allowable capital losses in excess of taxable capital gains realized in a taxation year may be carried back and deducted in any of the three preceding taxation years or carried forward and deducted in any following taxation year against taxable capital gains realized in such year to the extent and under the circumstances described in the Tax Act.

The amount of any capital loss realized on the disposition or deemed disposition of Shares by a Resident Holder that is a corporation may be reduced by the amount of dividends received or deemed to have been received by it on such shares or shares substituted for such shares to the extent and in the circumstances specified by the Tax Act. Similar rules may apply where a Share is owned by a partnership or trust of which a corporation, trust or partnership is a member or beneficiary. Resident Holders to whom these rules may be relevant should consult their own tax advisors.

A Resident Holder that is throughout the relevant taxation year a "Canadian-controlled private corporation" (as defined in the Tax Act) also may be liable to pay an additional refundable tax on its "aggregate investment income" (as defined in the Tax Act) for the year which will include taxable capital gains.

Minimum Tax

Capital gains realized and dividends received by a Resident Holder that is an individual or a trust, other than certain specified trusts, may give rise to minimum tax under the Tax Act. Resident Holders should consult their own advisors with respect to the application of the minimum tax.

Holders Not Resident in Canada

The following section of this summary is generally applicable to Holders who for the purposes of the Tax Act, (i) have not been and will not be deemed to be resident in Canada at any time while they hold the Shares or Warrants, and (ii) do not use or hold the Shares or Warrants in carrying on a business in Canada ("**Non-Resident Holders**"). Special rules, which are not discussed in this summary, may apply to a Non-Resident Holder that is an insurer carrying on business in Canada and elsewhere. Such Holders should consult their own tax advisors.

Dividends

Dividends paid or credited or deemed to be paid or credited to a Non-Resident Holder by the Company will be subject to Canadian withholding tax at the rate of 25% on the gross amount of the dividend unless such rate is reduced by the terms of an applicable tax treaty. Under the Canada-United States Tax Convention (1980), as amended (the "**Treaty**"), the rate of withholding tax on dividends paid or credited to a Non-Resident Holder who is resident in the U.S. for purposes of the Treaty and fully entitled to benefits under the Treaty (a "**U.S. Holder**") is generally limited to 15% of the gross amount of the dividend (or 5% in the case of a U.S. Holder that is a company beneficially owning at least 10% of the Company's voting shares).

Dispositions of Shares and Warrants

A Non-Resident Holder generally will not be subject to tax under the Tax Act in respect of a capital gain realized on the disposition or deemed disposition of a Share or a Warrant, nor will capital losses arising therefrom be recognized under the Tax Act, unless the Share or Warrant constitutes "taxable Canadian property" to the Non-Resident Holder for purposes of the Tax Act, and the gain is not exempt from tax pursuant to the terms of an applicable tax treaty.

Provided the Shares are listed on a "designated stock exchange", as defined in the Tax Act (which includes the CSE), at the time of disposition, the Shares and Warrants generally will not constitute taxable Canadian property of a Non-Resident Holder at that time, unless at any time during the 60 month period immediately preceding the disposition the following two conditions are met concurrently: (i) the Non-Resident Holder, persons with whom the Non-Resident Holder did not deal at arm's length, partnerships in which the Non-Resident Holder or such non-arm's length person holds a membership interest (either directly or indirectly through one or more partnerships), or the Non-Resident Holder together with all such persons, owned 25% or more of the issued shares of any class or series of shares of the Company; and (ii) more than 50% of the fair market value of the Shares of the Company was derived directly or indirectly from one or any combination of real or immovable property situated in Canada, "Canadian resource properties" (as defined in the Tax Act), "timber resource properties" (as defined in the Tax Act) or an option, an interest or right in such property, whether or not such property exists. Notwithstanding the foregoing, a Share or Warrant may otherwise be deemed to be taxable Canadian property to a Non-Resident Holder for purposes of the Tax Act in certain circumstances. A Non-Resident Holder's capital gain (or capital loss) in respect of a disposition of Shares or Warrants that constitute or are deemed to constitute taxable Canadian property to a Non-Resident Holder (and are not "treaty-protected property" as defined in the Tax Act) will generally be computed in the manner described above under the subheading "Holders Resident in Canada — Dispositions of Shares and Warrants". Non-Resident Holders whose Shares or Warrants are taxable Canadian property should consult their own tax advisors regarding the tax and compliance considerations that may be relevant to them. There may be additional considerations not described herein in respect of a disposition of a Share by a Non-Resident Holder to the Company. Non-Resident Holders who dispose of Shares to the Company should consult their own tax advisors.

RISK FACTORS

An investment in the Units involves a high degree of risk. Before making an investment decision, prospective purchasers should carefully consider the risks and uncertainties described below, as well as the other information contained in or incorporated by reference in this Prospectus, including without limitation the risk factors described under the section "Risk Factors" in the Annual Information Form and under "Risks and Uncertainties" in the Annual MD&A.

These risks and uncertainties are not the only ones facing the Company. Additional risks not currently known to the Company, or that the Company currently deems immaterial, may also impair the Company's business and operations. If any such risks actually occur, the Company's business, financial condition and operating results could be materially harmed.

Market Price of Securities

The trading price of the Common Shares may be subject to large fluctuations. The trading price of the Common Shares may increase or decrease in response to a number of events and factors, including:

- price and volume fluctuations in the overall stock market from time to time;
- volatility in the market prices and trading volumes of technology stocks;
- changes in operating performance and stock market valuations of other technology companies generally or those in our industry in particular;
- sales of Shares by our shareholders;
- any changes in the financial projections that we may provide to the public, or our failure to meet those projections;
- announcements by us or our competitors of new products or services;
- the public's reaction to our press releases, other public announcements and filings with the securities commissions;
- rumors and market speculation involving us or other companies in our industry;
- actual or anticipated changes in our operating results or fluctuations in our operating results;
- actual or anticipated developments in our business, our competitors' businesses or the competitive landscape generally;
- litigation involving us, our industry or both, or investigations by regulators into our operations or those of our competitors;
- developments or disputes concerning our intellectual property or other proprietary rights;
- announced or completed acquisitions of businesses or technologies by us or our competitors;
- new laws or regulations or new interpretations of existing laws or regulations applicable to our business;
- changes in accounting standards, policies, guidelines, interpretations or principles;
- any significant change in our management; and
- general economic conditions and slow or negative growth of our markets.

In addition, the market price of the Common Shares is affected by many variables not directly related to the Company's success and not within the Company's control, including developments that affect the market for all resource sector shares, the breadth of the public market for the Common Shares, and the attractiveness of alternative investments. In addition, securities markets have recently experienced an extreme level of price and volume volatility, and the market price of securities of many companies has experienced wide fluctuations which have not necessarily been related to the operating performance, underlying asset values or prospects of such companies. As a result of these and other factors, the Company's share price may be volatile in the future and may decline below the Offering Price. Accordingly, investors may not be able to sell their securities at or above the Offering Price.

Discretion in the Use of Proceeds

The Company currently intends to apply the net proceeds received from the Offering as described above under the heading "*Use of Proceeds*". However, management of the Company will have discretion concerning the use of the net proceeds of the Offering as well as the timing of their expenditures. As a result, an investor will be relying on the judgment of management for the application of the net proceeds of the Offering. Management may use the net proceeds of the Offering in ways that an investor may not consider desirable. The results and the effectiveness of the application of proceeds are uncertain. If the proceeds are not applied effectively, the Company's results may suffer.

Dilution

Additional financing needed to continue funding the growth and operation of the Company may require the issuance of additional securities of the Company. The issuance of additional securities and the exercise of Common Share purchase warrants, stock options and other convertible securities will result in dilution of the equity interests of any persons who are or may become holders of Common Shares.

No History of Dividends and No Dividends for Foreseeable Future

The Company has never paid dividends on its Common Shares. Currently, the Company intends to retain its future earnings, if any, to fund the development and growth of its business, and does not anticipate paying any dividends on its Common Shares in the near future. As a result, shareholders will have to rely on capital appreciation, if any, to earn a return on investment in any Common Shares in the foreseeable future.

Forward-Looking Statements may Prove Inaccurate

Investors are cautioned not to place undue reliance on forward-looking information included in this Prospectus, including the documents incorporated by reference in this Prospectus. By its nature, forward looking information involves numerous assumptions, known and unknown risks and uncertainties, of both a general and specific nature, that could cause actual results to differ materially from those suggested by the forward-looking information or contribute to the possibility that predictions, forecasts or projections will prove to be materially inaccurate. See "*Cautionary Note Regarding Forward-Looking Information*".

PROMOTERS

Desmond Griffin and Penny Green were, within the last two years, considered to be "promoters" as that term is defined in the *Securities Act* (British Columbia). As of the date hereof, Mr. Griffin beneficially owns, controls or directs, directly or indirectly, 14,095,832 Common Shares, representing 11.06% of the currently issued and outstanding Common Shares while Ms. Green beneficially owns, controls or directs, directly or indirectly, 15,845,893 Common Shares, representing 12.44% of the currently issued and outstanding Common Shares.

For additional information on the nature and amount of anything of value, including money, property, contracts, options or rights of any kind received or to be received by Mr. Griffin and Ms. Green, please see the disclosure under the heading "Promoters" in the Annual Information Form and the disclosure under the heading "*Statement of Executive Compensation*" in the Information Circular.

PURCHASER'S STATUTORY RIGHTS OF WITHDRAWAL AND RESCISSION

Securities legislation in the provinces of British Columbia, Alberta and Ontario provides purchasers with the right to withdraw from an agreement to purchase securities. This right may be exercised within two business days after receipt or deemed receipt of a Prospectus and any amendment. In the provinces of British Columbia, Alberta and Ontario, the securities legislation further provides a purchaser with remedies for rescission or, in some jurisdictions, revisions of the price or damages if the Prospectus and any amendment contains a misrepresentation or is not delivered to the purchaser, provided that the remedies for rescission, revision of the price or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province. The

purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of these rights or consult with a legal adviser.

In an offering which involves warrants, investors are cautioned that the statutory right of action for damages for a misrepresentation contained in this Prospectus is limited, in certain provincial securities legislation, to the price at which the warrants are offered to the public under the Offering. This means that, under the securities legislation of certain provinces, if the purchaser pays additional amounts upon exercise of the warrants, those amounts may not be recoverable under the statutory right of action for damages that applies in those provinces. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of this right of action for damages or consult with a legal adviser.

The Company and the Underwriters hereby confirm that investors on the President's List who purchase Units under the Offering have the same rights and remedies for rescission and/or damages against the Company and the Underwriters, as the case may be, as other purchasers.

INTERESTS OF EXPERTS

Certain legal matters in connection with this Offering will be passed upon by Stikeman Elliott LLP, on behalf of the Company, and by Fasken Martineau DuMoulin LLP on behalf of the Underwriters. As at the date hereof, the designated professionals of Stikeman Elliott LLP, as a group, and the designated professionals of Fasken Martineau DuMoulin LLP, as a group, each beneficially own, directly or indirectly, less than one percent of the securities of the Company.

AUDITORS, TRANSFER AGENT AND REGISTRAR

Saturna Group Chartered Professional Accountants LLP, the Company's auditors, have confirmed with respect to the Company, that they are independent within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any applicable legislation or regulations.

The registrar and transfer agent for the Common Shares is Computershare Investor Services Inc. at its offices in Vancouver, British Columbia.

CERTIFICATE OF THE COMPANY

Dated: December 4, 2017

This short form prospectus, together with the documents incorporated by reference, constitutes full, true and plain disclosure of all material facts relating to the securities offered by this short form prospectus as required by the securities legislation of each of the provinces of Ontario, Alberta and British Columbia.

GLANCE TECHNOLOGIES INC.

By: (Signed) DESMOND GRIFFIN
Chief Executive Officer

By: (Signed) LAURA GALLAGHER
Chief Financial Officer

ON BEHALF OF THE BOARD OF DIRECTORS

By: (Signed) PENNY GREEN
Director

By: (Signed) LARRY TIMLICK
Director

CERTIFICATE OF THE PROMOTERS

Dated: December 4, 2017

This short form prospectus, together with the documents incorporated by reference, constitutes full, true and plain disclosure of all material facts relating to the securities offered by this short form prospectus as required by the securities legislation of each of the provinces of Ontario, Alberta and British Columbia.

By: (Signed) DESMOND GRIFFIN
Chief Executive Officer

By: (Signed) PENNY GREEN
Chief Operating Officer

CERTIFICATE OF THE UNDERWRITERS

Dated: December 4, 2017

To the best of our knowledge, information and belief, this short form prospectus, together with the documents incorporated by reference, constitutes full, true and plain disclosure of all material facts relating to the securities offered by this short form prospectus as required by the securities legislation of each of the provinces of Ontario, Alberta and British Columbia.

ECHELON WEALTH PARTNERS INC.

PI FINANCIAL CORPORATION

(Signed) FAROOQ MOOSA

(Signed) BLAKE CORBET

Per: Farooq Moosa
Managing Director, Investment Banking

Per: Blake Corbet
Head of Technology & Healthcare
Investment Banking