



PROSPECTUS

October 20, 2022

**THE SECURITIES REFERENCED IN THIS DOCUMENT ARE EXPECTED FOR LISTING ON
MERJ EXCHANGE.**

**THE SECURITIES BEING OFFERED AND SOLD INSIDE OF CANADA WILL BE RELIANT ON
THE CANADIAN PROSPECTUS EXEMPTION AND OTHER EXEMPTIONS (SEE 'NOTICE TO
CANADIAN PERSONS' SECTION)**

**THE SECURITIES REFERENCED IN THIS DOCUMENT ARE NOT INTENDED FOR US
PERSONS (SEE 'NOTICE TO US PERSONS' SECTION)**

SPONSOR ADVISOR FOR LISTING:

FOR LISTING BY IPO ON:



DIGTL Ltd.



MERJ Exchange

THIS PROSPECTUS IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

The definitions and interpretations defined in the Definitions Section apply throughout this document, including this front cover (unless specifically defined, where used or the context indicates a contrary intention).

If you are in any doubt as to the action that you should take in relation to matters set forth in this document, please consult your broker, banker, legal advisor, accountant or other professional advisor immediately.

This Prospectus contains details of an Initial Public Offering ("IPO").

This offering is for Mirasee Acceleration Bond (defined herein) ("MRSE" or "Bond") of Mirasee Inc. a Canadian Company. Bondholders of MRSE will be entitled to 3 basis points of year-over-year Combined Revenues (defined herein) growth, for 5 years total with a maturity date of January 31, 2028. If at the end of 5 years the total amount paid out has been less than the minimum subscription, the balance will be paid to the Bondholder no later than 365 days following the last Annual Payment due April 30, 2028.

This document is important to investors. An investment into a MERJ Exchange listed asset may involve a high degree of risk. You should always be aware of your risk tolerance level and financial circumstances or consult a professional advisor before making any investment decision.

This Prospectus and all annexures thereto shall be governed and construed under and in accordance with the laws of Canada and Quebec and the Listing Requirements of MERJ Exchange. Your attention is drawn to the note on forward looking statements on page 8 of this document.

Market participants are advised that Mirasee Acceleration Bonds are intended to eventually be Tokenized (as defined herein) and the listing will be in United States Dollars ("USD").

Nous sommes en train de traduire ce Prospectus en français. Envoyez-nous un courriel à invest@mirasee.com pour vous inscrire sur la liste d'attente afin de le recevoir lorsqu'il sera prêt.

Mirasee Inc.

Incorporated in Quebec, Canada on June 10, 2021

Company registration number 1309428-6

Share code: "MRSE"

ISIN: SC2078DEJG49

SUMMARY OF THE OFFERING

The following is a summary of the principal features of the offering and should be read together with the more detailed information and financial data and statements contained elsewhere in this Prospectus. Certain capitalized terms used, but not defined, in this summary are defined in the “Definitions” section.

The Company: Mirasee Inc. (“Mirasee” or the “Company”), provides training and coaching about online courses and business growth to coaches, consultants, and other expertise-based entrepreneurs. Mirasee has expanded to also offer software tools, and implementation services. Mirasee is organized according to the laws of Quebec, Canada as a privately held corporation and was incorporated on the 10 of June of 2021. The principal office of Mirasee is located at 5750 Notre Dame de Grace ave, Montreal, Quebec, H4A1M4

Offered Bonds: Each Mirasee Acceleration Bond entitles the Bondholder to:

- a. Annual Payments. Commencing on the Payment Start Date, the Company shall make annual payments to the Bondholders for a period of five years. The Annual Payments is based on a calculation, equal to the result of the Measurement Period for the Combined Revenues, defined herein, multiplied by .03%, per Mirasee Acceleration Bond purchased, as shown below:

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| April 30, 2024 | $.03\% \times ((\text{Combined Revenues between Feb 1, 2023 and Jan 31, 2024}) - (\text{Feb 1, 2022 and Jan 31, 2023}))$ |
| April 30, 2025 | $.03\% \times ((\text{Combined Revenues between Feb 1, 2024 and Jan 31, 2025}) - (\text{Feb 1, 2023 and Jan 31, 2024}))$ |
| April 30, 2026 | $.03\% \times ((\text{Combined Revenues between Feb 1, 2025 and Jan 31, 2026}) - (\text{Feb 1, 2024 and Jan 31, 2025}))$ |
| April 30, 2027 | $.03\% \times ((\text{Combined Revenues between Feb 1, 2026 and Jan 31, 2027}) - (\text{Feb 1, 2025 and Jan 31, 2026}))$ |
| April 30, 2028 | $.03\% \times ((\text{Combined Revenues between Feb 1, 2027 and Jan 31, 2028}) - (\text{Feb 1, 2026 and Jan 31, 2027}))$ |

- i. Revenue calculation. The Revenue calculation shall be based on gross revenue amounts of the Company and the Portfolio Companies, defined herein, collectively the

- “Combined Revenues”. The Annual Payment amounts shall be paid based on audited financials of the Company prepared by an auditor retained by the Company and management prepared financials for the Portfolio Companies. In a scenario whereby the financials are not timely prepared, then the Revenue calculation shall be based on the financials prepared by the Company’s management, and then adjusted if necessary upon the completion of the audited financials.
- ii. Timing of Annual Payments and Final Payment. Annual Payments and the Final Payment will be made to investors on April 30 of the current fiscal year.
 - iii. Number of payments. The Bondholder shall receive five payments on each Bond held. In the event a Final Payment is required, total payments would equal six.
- b. Final Payment. In a scenario where the above Annual Payments cumulatively are less than the purchase amount per Bond, the Company shall pay to the Bondholder, the difference between the purchase amount of the Bond less the total of the Annual Payments made, no later than three hundred and sixty five (365) days following the fifth Annual Payment as stated herein.
- c. Early Repayment. In a scenario where the Bondholder desires to exit the Revenue Loan Agreement prior to January 31, 2028, The Bondholder shall give notice to the Company in writing at its registered address or via email found in Schedule “A” hereto, and within sixty (60) days of receipt of such, the Company shall pay to the Bondholder, eighty (80) percent of the purchase amount less any amount already made in Annual Payments.

There will be twice-per-year town hall meetings for Mirasee Acceleration Bondholders where the CEO, Danny Iny, will share the growth results of the last six months and share the strategy and growth plans for the future. The meeting dates will be on the Company’s website and announced as soon as practical.

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| Currency: | Unless otherwise noted herein, all references to “\$”, “US\$” or “USD” in this prospectus are to the currency of the United States. |
| Maximum Issue: | \$5,000,000 Maximum or 1,000 Mirasee Acceleration Bonds (MRSE). |
| Minimum Issue: | No minimum. The Company in its sole discretion can choose to terminate the offering at any time. |
| Price: | \$5,000 per Mirasee Acceleration Bond |
| Bond Maturity Date | January 31, 2028 |

Minimum Subscription: One Mirasee Acceleration Bond (\$5,000)

Listing Objectives: The Company's listing objectives are to:

- (a) provide Bondholders exposure to participate financially in the rapidly growing industry of online courses and coaching;
- (b) increase the Company's financial flexibility and ability for continued expansion;
- (c) afford members of the Mirasee community the opportunity to invest in Mirasee's growth through the purchase of Mirasee Acceleration Bonds;
- (d) elevate the Company's stature, undergo deep due diligence by third-party professionals (the Sponsor Advisor) and provide additional investor disclosures by becoming an exchange listed company;
- (e) provide Bondholders the opportunity for a potential high return on investment and potential future liquidity.

Use Of Proceeds: The proceeds are intended to finance growth that the Company will use for (details can be found in the 'Use of Funds' section):

- a. Acquisitions of companies in the online courses and coaching industry, for payments of these acquisitions and negotiating of more aggressive deal terms for these acquisitions
- b. Funding of longer-term growth initiatives and business units by hiring more specialised employees and investing in technology infrastructure
- c. Invest more aggressively in marketing using platforms like Facebook and Google

Restrictions: A Canadian prospective investor must be either: (a) an "accredited investor" as such term is defined in National Instrument 45-106 – Prospectus Exemptions ("NI 45-106") or (b) qualifies to purchase the Securities under the "family, friends and business associates" exemption set out in section 2.5, 2.6 or 2.6.1 of NI 45-106.

This Prospectus is not intended to be addressed to any persons, natural, legal, fund, or universality of rights, residents, domiciled or constituted in the US. (see 'Notice to US Persons' section).

Oversubscription: The Company intends to handle oversubscription to this Offering by closing the Offering once the maximum issuance has been funded. The Company reserves the right to reject any subscription agreement in its sole discretion. No Revenue Loan Agreement between the investor and Mirasee is final until both parties have signed the subscription agreement and requisite funding by the investor has been provided.



Mirasee Inc.
Prospectus General Information

Prepared by DIGTL Ltd. and issued in terms of the Listings Requirements of MERJ Exchange and in accordance with the laws of the Canada Business Corporation Act (CBCA) relating to an offering of Mirasee Acceleration Bonds (MRSE). This Prospectus is not subject to approval by the Canadian Securities Administrators nor is it subject to approval by the Seychelles Financial Services Authority. This Prospectus is only subject to approval by MERJ Exchange, MERJ Exchange is not in any way responsible for the completeness and accuracy of this document or any representations made in it.

This Prospectus is issued in compliance with the Listings Requirements of MERJ Exchange and the Act to provide information to the public about the Company.

Bondholders of Mirasee Acceleration Bonds will be entitled to 3 basis points of year-over-year Combined Revenue growth, for 5 years total. If at the end of 5 years the total amount paid out has been less than the minimum subscription, the balance will be paid to the Bondholder no later than 365 days following the last annual payment on April 30, 2028.

MERJ Exchange has granted a listing of 1,000 bonds, to be listed on the VCAP Debt Board of MERJ Exchange on October 20, 2022 under the abbreviated name and share code "MRSE" and ISIN SC2078DEJG49.

Purchases of Mirasee Acceleration Bonds via MERJ Exchange will result in a credit to the purchaser in their MERJ account (on a one to one basis) representing a Depository Interest in Mirasee Acceleration Bonds ("MRSE"). Only the Depository Interest, and not the Bonds, will be allowed for trading on MERJ Exchange.

The Director of the Company whose name is given in this document accepts full responsibility for the accuracy of the information given in this document and certifies that, to the best of his knowledge and belief, there are no facts that have been omitted which would make any statement false or misleading and that all reasonable enquiries to ascertain the accuracy of such facts have been made up to and including the Last Practicable Date and that the document contains all information required by law and by the Listing Requirements of MERJ Exchange.

Copies of this document are available in English electronically on MERJ Exchange's and at the Company's websites. Nous sommes en train de traduire ce Prospectus en français. Envoyez-nous un courriel à invest@mirasee.com pour vous inscrire sur la liste d'attente afin de le recevoir lorsqu'il sera prêt.

Sponsor Advisor

DIGTL Ltd.

Date of issue: October 20, 2022

CORPORATE INFORMATION & ADVISORS

Registered office

5750 Notre Dame de Grace ave,
Montreal, Quebec, H4A1M4
Tel. (800) 732-0446

Website:

Main -
<https://mirasee.com/>

Offering and investor relations -
<https://mirasee.com/bond/>

Email -
invest@mirasee.com

Sponsor Advisor

DIGTL Ltd.
Intershore Chambers 3rd Floor, Geneva
Place, Road Town, Tortola,
British Virgin Islands VG1110

Company Secretary

The Board shall appoint a Company
Secretary before the end of the first financial
year, January 31, 2023

Auditors

Demers Beaulne, S.E.N.C.R.L.
1800, av. McGill College, bureau 600
Montreal, Quebec, H3A 3J6

Legal Advisor

Hertzog & Associates Lawyers
16102 Rue Cayou, Pierrefonds,
Quebec H9H 4W8

FORWARD-LOOKING STATEMENTS

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

These statements involve risks, uncertainties, assumptions and other factors that may cause actual results, levels of activity, performance or achievements to be materially different from the information expressed or implied by these forward-looking statements. Although we believe that we have a reasonable basis for each forward-looking statement contained in this Prospectus, we caution you that these statements are based on a combination of facts and factors currently known by us and our projections of the future, about which we cannot be certain. Forward-looking statements in this Prospectus include, but are not limited to, statements about:

- anticipated trends and challenges in our business and in the markets in which we operate;
- beliefs and objectives for future operations;
- our expectations concerning relationships with third parties, including strategic partners;
- the effects of increased competition in the marketplace;
- our ability to maintain compliance with laws and regulations that currently apply or become applicable to our business; and
- methodologies used in preparing our financial statements.

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

The Company urges you to carefully review this Prospectus, particularly the section titled "Risk Factors" in this Prospectus for a more complete discussion of the risk of an investment in Mirasee Acceleration Bonds.

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

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

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

NOTICE TO INVESTORS

This document is important to investors. An investment into a MERJ Exchange listed asset may involve a high degree of risk. You should always be aware of your risk tolerance level and financial circumstances or consult a professional advisor before making any investment decision.

Prospective investors should inform themselves as to the legal requirements and tax consequences within the countries of their citizenship, residence, domicile and place of business with respect to their acquisition, holding or disposal of the Mirasee Acceleration Bonds, and any foreign exchange restrictions that may be relevant thereto. **This Prospectus does not constitute an offer to sell or the solicitation of an offer to buy in any state or other jurisdiction to any person to whom it is unlawful to make such offer or solicitation in such state or jurisdiction.**

The information in this Prospectus is for general guidance only and it is the responsibility of any person or persons in possession of this Prospectus and wishing to make an application to subscribe for the offer Mirasee Acceleration Bonds to inform themselves of, and to observe, all applicable laws and regulations of any relevant jurisdiction.

The securities offered involve a high degree of risk and may result in the loss of your entire investment. Any person considering the purchase of these securities should consult with his, her

or its legal, tax and financial advisors prior to making an investment in securities. The securities should only be purchased by persons who can afford to lose all of their investment. In making an investment decision, investors must rely on their own examination of the Company and the terms of the offering, including the merits and risks involved.

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

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

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

NOTICE TO CANADIAN PERSONS

This Prospectus constitutes an offering in Canada of Bonds only in those jurisdictions and to those persons where and to whom they may be lawfully offered for sale, and therein only by persons permitted to sell such securities. This Prospectus is not, and under no circumstances is to be construed as approved by the Canadian Securities Administrators, or as an advertisement or a public offering of the Bonds described herein in Canada. No securities commission or similar authority in Canada has reviewed or is required to review or in any way passed upon this Prospectus or the merits of the securities described herein, and any representation to the contrary is an offense.

Any offer or sale of the Bonds in any province or territory of Canada will only be made on a private placement basis, under an exemption from the requirement that the Company prepare and file a prospectus with the relevant Canadian securities regulatory authorities. If the offer and sale is made by an agent on behalf of the Company that is required to be registered, then such agent will be registered in an appropriate dealer registration category under applicable securities laws, or will be relying on an applicable exemption from the requirement that such a dealer be registered in the jurisdiction in which the offer or sale is made.

This Prospectus is for the confidential use of those persons to whom it is delivered in connection with the offering of Bonds in Canada. The Company and its agents reserve the right

to reject all or part of any offer to purchase these securities for any reason, or allocate to any prospective purchaser less than all of the Bonds for which it has subscribed.

A Canadian perspective investor must be either: (a) an “accredited investor” as such term is defined in National Instrument 45-106 – Prospectus Exemptions (“NI 45-106”) or (b) qualifies to purchase the Securities under the “family, friends and business associates” exemption set out in section 2.5, 2.6 or 2.6.1 of NI 45-106.

Responsibility

Except as otherwise expressly required by applicable law or as agreed to in contract, no representation, warranty or undertaking (express or implied) is made and no responsibilities or liabilities of any kind or nature whatsoever are accepted by any agent of the Company as to the accuracy or completeness of the information contained in this Prospectus or any other information provided by the Company or any of its affiliates in connection with the offering of the Bonds in Canada.

Investing in Bonds involves risks. Prospective purchasers should refer to the risk factor disclosure contained in this Prospectus for additional information concerning these risks.

Statutory Rights of Action for Damages or Rescission

Securities legislation in certain provinces or territories of Canada may provide a purchaser with remedies for rescission or damages if this Prospectus (including any amendment thereto) contains a misrepresentation, provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser’s province or territory. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser’s province or territory for particulars of these rights or consult with a legal advisor.

The rights of action for damages and rescission discussed below are in addition to and without derogation from any other right the purchaser may have at law. Purchasers should consult with legal counsel for additional information regarding these rights.

As used herein, “Misrepresentation” means 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 any statement in this Prospectus or any amendment hereto not misleading in light of the circumstances in which it was made. A “material fact” means a fact that would reasonably be expected to have a significant effect on the market price or value of the securities being purchased by the purchaser.

If this Prospectus, together with any amendment hereto, delivered to a purchaser contains a Misrepresentation and it was a Misrepresentation at the time of purchase by such purchaser, the purchaser will have, without regard to whether the purchaser relied on such Misrepresentation, a right of action against the Company for damages or, while still the owner of the securities, for rescission, in which case, if the purchaser elects to exercise the right of rescission, the purchaser will have no right of action for damages against the Company, provided that:

- a) the Company shall not be held liable pursuant to either right of action if the Company proves the purchaser purchased the securities with knowledge of the Misrepresentation;
- b) in an action for damages, the Company is not liable for all or any portion of such damages that the Company proves do not represent the depreciation in value of the securities acquired by the purchaser as a result of the Misrepresentation relied upon;
- c) the Company will not be liable for a Misrepresentation in forward-looking information if the Company proves that:
 - i. this Prospectus contains reasonable cautionary language identifying the forward-looking information as such, and identifying material factors that could cause actual results to differ materially from a conclusion, forecast or projection in the forward-looking information, and a statement of material factors or assumptions that were applied in drawing a conclusion or making a forecast or projection set out in the forward-looking information; and
 - ii. the Company has a reasonable basis for drawing the conclusion or making the forecasts and projections set out in the forward-looking information;
- d) in no case shall the amount recoverable pursuant to such right of action exceed the purchase price of the securities acquired; and
- e) no action may be commenced to enforce such right of action more than:
 - i. in the case of an action for rescission 180 days after the date of the transaction that gave rise to the cause of action; or
 - ii. in the case of an action for damages, the earlier of:
 - 1. 180 days after the purchaser first had knowledge of the facts giving rise to the cause of action, or
 - 2. three years after the date of the transaction that gave rise to the cause of action.

The foregoing rights do not apply if the purchaser purchased securities of the Company using the “accredited investor” exemption and is:

- (a) a Canadian financial institution or a Schedule III bank (each as defined in OSC Rule 45 501 *Ontario Prospectus and Registration Exemptions*);
- (b) the Business Development Bank of Canada incorporated under the *Business Development Bank of Canada Act* (Canada); or
- (c) a subsidiary of any person referred to in paragraphs (a) to (b) above, if the person owns all of the voting securities of the subsidiary, except the voting securities required by law to be owned by directors of that subsidiary.

Status of Canadian Investors

Each purchaser and beneficial owner of Bonds resident in Canada will be deemed to have represented to the Company, as well as to any placement agent or any dealer who sells Bonds to such Canadian purchaser that such purchaser or any ultimate purchaser for which such purchaser is acting as agent is entitled under applicable Canadian securities laws to purchase such Bond without the benefit of a prospectus qualified under such securities laws, and without limiting the generality of the foregoing, (1) is an “accredited investor” (as defined in National Instrument 45-106 Prospectus Exemptions (“NI 45-106”) or, for investors in Ontario, section 73.3 of the Securities Act (Ontario)), fulfills the requirements of section 2.3 of NI 45-106 and was not created and is not being used solely to purchase or hold securities as an “accredited investor”, or (2) fulfills the requirements of section 2.10 of NI 45-106.

Certain Canadian Income Tax Considerations

Any discussion of taxation and related matters contained in this Prospectus is not a comprehensive description of all the tax considerations that may be relevant to a decision to purchase the Bonds. Prospective Canadian purchasers of the Bonds should consult their own tax advisers with respect to any taxes payable in connection with the acquisition, holding or disposition of the Bonds. It is recommended that tax advisers be employed in Canada, as there are a number of substantive Canadian tax compliance requirements for Canadian purchasers.

Resale Restrictions in Canada

The distribution of the Bonds in Canada is being made on a private placement basis only and is exempt from the requirement that the Company prepare and file a prospectus with the relevant Canadian securities regulatory authorities. Accordingly, any resale of the Bonds in Canada must be made in accordance with applicable securities laws which may require resales to be made in accordance with prospectus requirements and dealer registration requirements or exemptions from dealer registration requirements and prospectus requirements. These resale restrictions may, in some cases, apply to resales of the Bonds outside of Canada. Purchasers in Canada are advised to seek legal advice prior to any resale of the Bonds.

The Company is not a “reporting issuer”, as such term is defined under applicable Canadian securities legislation, in any province or territory of Canada in which the Bonds will be offered. Under no circumstances will the Company be required to file a prospectus or similar document with any securities regulatory authority in Canada qualifying the resale of the Bonds to the public in any province or territory of Canada. Canadian purchasers are advised that the Company currently does not intend to file a prospectus or similar document with any securities regulatory authority in Canada qualifying the resale of the Bonds to the public in any province or territory of Canada in connection with this offering of the Bonds. Therefore, there will be no public market in Canada for the Bonds and the resale or transfer of the Bonds will be subject to restrictions.

NOTICE TO U.S. PERSONS

The securities referred herein are not intended for U.S. Persons.

U.S. Persons means (a) a citizen or resident of the U.S.; (b) a corporation, partnership or other entity created or organized in or under the laws of the U.S. or any political subdivision thereof; (c) any estate or trust that is subject to U.S. federal income taxation regardless of the source of its income; (d) any corporation, partnership, trust, estate or other entity in which one or more individuals or entities described in (a), (b) or (c) acting singly or as a group has or have a controlling beneficial interest whether directly or indirectly and, in the case of a corporation or partnership, which is formed principally for the purpose of investing in securities not registered under the U.S. federal securities laws; or (e) any corporation, partnership or other entity, regardless of citizenship, domicile, situs or residence, if under the federal income tax laws of the U.S. ten percent (10%) or more of the ownership of any mutual fund would be attributed through such entity to any U.S. Person as defined in this paragraph.

DEFINITIONS

In this Prospectus and the annexures thereto, unless otherwise stated, the following expressions shall have the meanings set out opposite them:

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| “Act” | means the Business Development Bank of Canada Act; |
| “Articles” | means the Articles of Association of the Company; |
| “Blockchain” | means a digital database containing information (such as records of financial transactions) that can be simultaneously used and shared within a large decentralized, publicly accessible network; |
| “Board, Directors or Board of Directors” | means the board of directors of Mirasee Inc. holding that office from time to time; |
| “Bond(s)” or “Note(s)” | means the Mirasee Acceleration Bonds to be issued in this Offering; |
| “Bondholders” | means the holders of the Mirasee Acceleration Bonds of Mirasee Inc.; |
| “Combined Revenues” | means the gross revenues of Mirasee Inc. and the Portfolio Companies; |
| “Company” or “Mirasee” or “Mirasee Inc.” | means Mirasee Inc. incorporated in Quebec, Canada on June 10, 2021. Company registration number 1309428-6; |
| “Exchange” or “MERJ Exchange” | means the securities exchange operated by MERJ Exchange Limited in accordance with the terms of the Seychelles Securities Act, 2007; |
| “Last Practicable Date” or “LPD” | means the last date practical to ascertain the accuracy of information contained in this document. This date is October 1, 2022; |
| “Listing Date” | means the date the securities are admitted to the Official List of Securities of MERJ.; |

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| “Listing Requirements” | means the Listing Requirements of MERJ Exchange as amended from time to time by MERJ Exchange; |
| “Measurement Period” | shall mean the difference between the Revenues of one year, calculated as of the Company’s fiscal year end (January 31), and the Revenues of the prior year, calculated as of the Company’s fiscal year end; |
| “MERJ” | means MERJ Exchange, MERJ CLEAR and MERJ DEP collectively; |
| “MERJ Clear” | means MERJ Clearing and Settlement Limited a company incorporated under the Act, and licensed to operate as a clearing agency in terms of the Securities Act 2007; |
| “MERJ Dep” | means MERJ Depository and Registry Limited a company incorporated under the company law of Seychelles, and licensed to operate as a securities facility in terms of the Securities Act 2007; |
| “MERJ Exchange” | means MERJ Exchange (Seychelles) Limited a company incorporated under the company law of Seychelles, (registration number 879858-1) and licensed to operate as a Securities Exchange in terms of the Securities Act 2007; |
| “MERJ Nominees” | means MERJ Nominees Limited, a special purpose vehicle that acts as the registered holder or controller of eligible assets on behalf of other persons; |
| “Offering” | In the context of this Prospectus, Offering refers to the offering of Mirasee Acceleration Bond; |
| “Payments Start Date” | shall mean April 30, 2024; |

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| “Portfolio Companies” | means the entities as detailed in the Portfolio Companies and Agreements Section on Page 35 of this Prospectus, created to hold Mirasee’s interest outside of Canada. Mirasee Group Inc. is currently in contractual relationship for the purchase of such entities and prior to such closing for the purchase, provide managerial and marketing functions and in return receive the revenue of such entities in perpetuity. Upon purchasing the entities, the Company and such entities will share common ownership; |
| “Portfolio Revenues” | includes gross revenue from the Portfolio Companies; |
| "Prospectus" | means this document dated October 20, 2022 including the annexures hereto; |
| “Purchasers” | shall mean all of the purchasers of the Mirasee Acceleration Bond offerings, of which this Prospectus is part; |
| “Repayment Amount” | shall mean no less than 1x the amount of the purchase, unless as stated herein otherwise; |
| “Revenues” | shall mean all of the Company's cash receipts; |
| “Revenue Loan Agreement” | means the terms, conditions, acknowledgments, representations and warranties of the Note, with respect to the offering; |
| “Securities Register” | means, for the purpose of this Prospectus, the Register maintained by MERJ Dep in respect of the listed securities.; |
| “Seychelles” | means the Republic of Seychelles; |
| "Tokenized Security" | means a security that is intrinsically dependent on or utilizes Blockchain technology; |
| "USD" | means the United States Dollar, being the official currency of the United States of America; |

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LISTING PURPOSE AND COMPANY SUMMARY

Introduction

Mirasee Inc. was incorporated in the province of Quebec, Canada on June 10, 2021 by its founder and CEO, Danny Iny. Maestro Reading Inc. incorporated on April 5, 2007, in the province of Quebec, Canada by its founder and CEO Danny Iny. In 2021, the Company hired a law firm to restructure the Maestro Reading Inc. entity to create a more robust and scalable operating structure, especially as more brands are brought into the Mirasee portfolio. The 2021 reorganization created three new entities: Mirasee Inc., Mirasee Group Inc. and 13094316 Canada Inc. a holding company. Mirasee Inc. includes all Canadian operations, including the Mirasee brand, the Story Coach and the 6-Figure Newsletter brand. Mirasee Group Inc. has a separate subsidiary for each of the non-Canadian Portfolio Companies. These include: Ruzuku, The Coaches Console, The Writer's Ally and Connect 365/Emphatic. As part of the reorganization process finalized on February 1, 2022, Maestro Reading Inc. sold all their assets to Mirasee Inc.

Maestro Reading Inc. commenced operations in fiscal year 2011 under the brand 'Firepole Marketing'. Maestro Reading Inc. rebranded as 'Mirasee' in 2015, and completed the reorganization process on February 1, 2022. Today, The Company provides training and coaching about online courses and business growth to coaches, consultants, and other expertise-based entrepreneurs. In recent years they have expanded to also offer software tools, and implementation services. Mirasee Inc. is organized according to the laws of Quebec, Canada as a privately held corporation and was incorporated on the 10 of June of 2021. The principal office of Mirasee is located at 5750 Notre Dame de Grace ave, Montreal, Quebec, H4A1M4

The Company is authorized to issue 1,000 Mirasee Acceleration Bonds (MRSE).

The purpose of this Prospectus is for Mirasee to conduct a public Offering with certain exemptions in Canada and is not intended for US Persons on the MERJ Exchange's VCAP Debt Board to enhance its global exposure.

Overview

Mirasee is a business education firm that serves coaches, consultants, and other independent service-based entrepreneurs whose businesses are based around their expertise. Mirasee started operations in 2011, as Maestro Reading Inc. Mirasee's portfolio of brands and products has grown to be one of the largest and most known firms in the industry, with offers ranging from courses and training programs to coaching and strategic advisory services, as well as done-for-you agency work and a range of software solutions.

Mirasee is differentiated by the rich support and advisory services that are bundled with all training and software offerings. and the results that they are able to consistently deliver (and guarantee). Their services are delivered by a globally distributed team of over 100 people.

The markets for coaching, online courses, and online service-based businesses are all growing, yet they are underserved; the landscape is highly fragmented with a lot of very small players (most firms in this industry are small entrepreneurial firms that have barely reached the threshold of \$1M/year). This means that quality and support available on online courses and coaching are highly variable, creating a significant opportunity for a firm that has the infrastructure and dedication to create scalable support systems that consistently deliver results. This is Mirasee's strategy, which has been highly effective given the prior growth.

Prospects

The following is a brief summary of the key drivers seen by Mirasee toward growing the business going forward in different markets:

- (a) Coaching: According to the 2021 International Federation of Coaches report (the largest coach certifying body in the world), the total market size for Coaching was estimated at \$2.849 Billion USD. Since the pandemic, we have seen a shift of coaches coming online and using online marketing/presence to attract clients. The Coaches Console (TCC) programs teach coaches how to grow successful businesses and the TCC software supports them in bringing their business operations online. Mirasee's ACES program provides business coaching to help them grow their practices.
- (b) Self-paced online learning market: Estimated to be worth \$15.86 billion in the US alone, according to [Learning Revolution](#). Since the pandemic, we have seen a rise in demand for online courses. We have also seen a rise in experts wanting to offer online courses to supplement their coaching/consulting practices. Our Mirasee course building programs teach them how to create and market online courses and our ACES program provides business coaching to help them expand the reach and impact of their online courses. Our learning management platform, Ruzuku, enables people to host their courses online.
- (c) Digital marketing/social media: Our digital marketing agency MIST taps into the growing need for people to have digital presence and digital funnels. The shift that happened during the pandemic with people's buying behaviours moving to e-commerce is happening now with services and more and more service providers are moving to online marketing and fulfillment. Our services help people build a digital identity and create online marketing funnels. Our email service, Connect 365, helps coaches and consultants get better results from their lead generation efforts. Lastly, our done-for-you social media service Emphatic helps people promote their businesses on social media.

- (d) Our ability to provide a range of services to the expert-market, allowing us to cross-promote different programs will enable us to consolidate market share.

Overview of Bond Rights

Legal Foundation for the Securities to be issue

The distribution of the Bonds in Canada is being made on a private placement basis only and is exempt from the requirement that the Company prepare and file a prospectus with the relevant Canadian securities regulatory authorities. Accordingly, any resale of the Bonds in Canada must be made in accordance with applicable securities laws which may require resales to be made in accordance with prospectus requirements and dealer registration requirements or exemptions from dealer registration requirements and prospectus requirements. These resale restrictions may, in some cases, apply to resales of the Bonds outside of Canada. Purchasers in Canada are advised to seek legal advice prior to any resale of the Bonds .

The Company is not a “reporting issuer”, as such term is defined under applicable Canadian securities legislation, in any province or territory of Canada in which the Bonds will be offered. Under no circumstances will the Company be required to file a prospectus or similar document with any securities regulatory authority in Canada qualifying the resale of the Bonds to the public in any province or territory of Canada. Canadian purchasers are advised that the Company currently does not intend to file a prospectus or similar document with any securities regulatory authority in Canada qualifying the resale of the Bonds to the public in any province or territory of Canada in connection with this offering of the Bonds. Therefore, there will be no public market in Canada for the Bonds and the resale or transfer of the Bonds in Canada will be subject to restrictions.

The Director of the Company approved the listing of the Company’s debt securities on MERJ on June 30, 2022.

Basic Terms

Paid in Full. The Revenue Loan Agreement will be considered paid in full and will terminate when the Company either (i) has made all of the Annual Payments and the Final Payment if required, or (ii) an Early Repayment, as stated herein.

Interest Rate. The interest rate on this Agreement is a function of the share of revenue the Company pays out to the Bondholders.

Revenues Sharing

The Revenue Sharing can be found in ‘Offered Bonds’ section of this document.

Tokenized Bonds

A tokenized bond is a smart contract designed to securely store and transfer information using private key encryption on a blockchain, what the contract represents is a “legal component” that you will have agreed to when signing up to take ownership or trade the share.

Digital assets can be far more cost-effective, secure, tradeable and allow for the intricate offering structures. These efficiencies make tokenization possible for assets that would have been impractical to fractionalize in a traditional way.

The issued Mirasee Acceleration Bonds will not be tokenized unless Canadian allows for it, however a Depository Interest of the Bonds may eventually be electronically recorded on the Liquid Network, a sidechain of Bitcoin.

Voting Rights

Mirasee Acceleration Bonds have no voting rights and do not have the right to receive dividends.

As at the date of this document the Company has no outstanding option agreements, convertible instruments or bonds. The Company also has no liabilities other than those incurred in the normal course of business.

The offering of the Mirasee Acceleration Bonds will not be underwritten.

Maximum offering

The maximum offering authorized by the Company is \$5,000,000 or 1,000 Mirasee Acceleration Bonds (MRSE). The Company does not intend to increase the maximum authorized, at the time of this Prospectus.

Issue and redemption price

The issue and redemption price is \$5,000 per Mirasee Acceleration Bond.

Interest due dates

The interest due dates will be on April 30 of each current fiscal year, starting with First Payments Date of April 30, 2024.

Statute of limitations

There will be no statute of limitations since the annual payments will be deposited directly on the bondholder MERJ account.

Taxation of the payments

There may be taxes that may be payable at the time of payments, the bondholder needs to consult his accountant or other professional advisor as appropriate.

Subordination

Mirasee Acceleration Bonds are subordinated debt and thus unsecured. In an event of default, liquidation and/or bankruptcy of the Company, bondholders will be considered as unsecured creditors of the Company.

Applicable law and place of jurisdiction

This Prospectus shall be governed and construed in all respects by the laws of the Province of Quebec, and when applicable, to Canadian federal law.

Paying and exercise agents

The paying and exercise agent will be MERJ Clear, more details can be found in the 'Depository Interests' section of this document.

Restrictions on transferability and tradeability

The restrictions on transferability and tradeability of the bond can be found in the 'Notice to Investors' section of this document.

Form of securities

The Mirasee Acceleration Bonds are uncertificated securities.

Borrowing Powers

Subject to the provisions of the Act, the directors may exercise all the powers of the Company to borrow money, and to hypothecate, mortgage or charge its undertaking, assets and uncalled capital, or any part thereof, and to issue debentures, debenture stock, and other securities as security for any loan to, or debt, liability or obligation of the Company or of any third party

Winding Up

If the Company shall be wound up the liquidator may, with the sanction of a special resolution of the Company and any other sanction required by the Ordinance, divide amongst the shareholders in specie or kind the whole or any part of the assets of the Company (whether they shall consist of assets of the same kind or not) and may, for such purpose set such value as he deems fair upon any assets to be divided as aforesaid, and may determine how such division shall be carried out

as between the shareholders or different classes of shareholders. The liquidator may, with the like sanction, vest the whole or any part of such assets in nominees or agents on behalf, or for the benefit, of shareholders as the liquidator, with the like sanction, shall think fit, but so that no shareholder shall be compelled to accept any shares or other securities whereon there is any liability or amount unpaid.

Indemnity

Every director, managing director, agent, auditor, secretary and other officer for the time being of the Company shall be indemnified out of the assets of the Company against any liability incurred by him in defending any proceedings, whether civil or criminal, in which judgment is given in his favour, or in which he is acquitted.

Information Policy

Information relating to the Company as required by the MERJ Exchange Listing Requirements will be available on its website at mirasee.com/bond/.

Announcements and notices will also be published on MERJ's website.

Financial Information for Mirasee

The financial projections have been prepared by the directors of the Company and have been reviewed by the Company's Sponsor Advisor. Potential investors are reminded that the forecasts are forward looking statements as described in the statement on forward looking statements on page 8 of this Prospectus. The financials below reflect both the historical performance of Maestro Reading Inc. and the historical and future performance of Mirasee Inc. They are represented as Mirasee's as a result of the acquisition of all the assets in 2022.

| MIRASEE INC (USD in Thousands) | Feb 20 - Jan 21 (A) | Feb 21 - Jan 22 (A) | Feb 22 - Jan 23 (P) | Feb 23 - Jan 24 (P) | Feb 24 - Jan 25 (P) | Feb 25 - Jan 26 (P) | Feb 26 - Jan 27 (P) | Feb 27 - Jan 28 (P) |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Revenues - excl. marketing and mgmt fees | \$ 3,722 | \$ 4,182 | \$ 4,886 | \$ 5,433 | \$ 6,228 | \$ 7,162 | \$ 8,237 | \$ 9,472 |
| Marketing and Management fee revenues* | - | 440 | 465 | 992 | 1,795 | 2,341 | 3,256 | 4,233 |
| Total Revenues | 3,722 | 4,622 | 5,351 | 6,425 | 8,023 | 9,504 | 11,493 | 13,705 |
| Cost of Sales | 1,112 | 1,074 | 1,583 | 2,986 | 3,446 | 3,934 | 4,492 | 5,131 |
| Gross Margin | 2,610 | 3,548 | 3,767 | 3,439 | 4,577 | 5,569 | 7,000 | 8,574 |
| Expenses | 2,378 | 3,475 | 3,684 | 3,022 | 3,503 | 3,951 | 4,463 | 5,048 |
| Income Before Taxes | 232 | 72 | 84 | 417 | 1,074 | 1,618 | 2,537 | 3,525 |
| Tax Provision | - | 5 | 8 | 15 | 193 | 291 | 457 | 635 |
| Net Income | \$ 237 | \$ 65 | \$ 69 | \$ 342 | \$ 881 | \$ 1,327 | \$ 2,080 | \$ 2,891 |

*Mirasee Inc. provides marketing and management services to the Portfolio Companies in exchange for a service fee. FY2021, the Company did not separately track Marketing and Management fee revenues.

Assumptions

| | | | | | | | |
|--|-----|-----|------|-----|-----|-----|-----|
| % total revenue growth | 24% | 16% | 20% | 25% | 18% | 21% | 19% |
| New acquisition and agreements per year (Portfolio Companies) | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| Marketing and management fee growth* | | 6% | 113% | 81% | 30% | 39% | 30% |
| Net income margin | 6% | 1% | 1% | 5% | 11% | 14% | 21% |

*2023-2024 Marketing and Management fee growth based on completion of payments for one of the acquired Portfolio Companies

Assumptions summary

- % revenue growth - Significant focus on marketing to grow our reach and offerings
- New acquisitions and agreements (Portfolio Companies) - Targeting two to three per year
- Marketing and Management fee growth - Based on completion of payments for acquired companies and growth from synergies across the acquisition portfolio
- Net income margin - Higher due to increased reach and operating leverage

Mirasee will provide financial statements on an interim and annual basis. Annual financials, starting with the close of this fiscal year-ending January 31, 2023, will be audited.

The Company reports financials in the Canadian dollar, however the financials in this Prospectus are in USD to align with the offering in USD. Historicals are shown at historical exchange rates and projected are fixed at an exchange rate of 1.29 as of October 10, 2022. The significant majority of the revenues the Company receives is in USD, therefore there is a minimal currency exchange risk for payments in USD.

Audited financials will be done in Canadian dollars (the company's reporting currency) and also provided in USD for reference purposes. The Company is underway on its audits for fiscal year 2022. The Company will make an announcement through MERJ once it has a better idea of expected completion for the audits.

Combined Revenues

Bondholders of MRSE will be entitled to 3 basis points of year-over-year Combined Revenues (defined herein) growth, for 5 years total. Combined Revenues include Mirasee Inc. (excluding marketing and management fees received from the Portfolio Companies, in order to not be double counted) Revenues plus the Portfolio Revenues.

| COMBINED REVENUES (USD in Thousands) | Feb 20 - Jan 21 (A) | Feb 21 - Jan 22 (A) | Feb 22 - Jan 23 (P) | Feb 23 - Jan 24 (P) | Feb 24 - Jan 25 (P) | Feb 25 - Jan 26 (P) | Feb 26 - Jan 27 (P) | Feb 27 - Jan 28 (P) |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Mirasee Inc - excl. marketing and mgmt fees | \$ 3,722 | \$ 4,182 | \$ 4,886 | \$ 5,433 | \$ 6,228 | \$ 7,162 | \$ 8,237 | \$ 9,472 |
| Current acquisitions and agreements (Portfolio Companies) | 2,336 | 3,564 | 5,674 | 7,792 | 9,169 | 10,544 | 12,126 | 13,945 |
| Future potential acquisitions and agreements (Portfolio Companies) | - | - | - | 1,025 | 2,363 | 4,342 | 6,868 | 9,248 |
| Combined Revenues | \$ 6,058 | \$ 7,746 | \$10,559 | \$14,250 | \$17,760 | \$22,049 | \$27,231 | \$32,666 |
| Historical and projected year over year growth | | 28% | 36% | 35% | 25% | 24% | 24% | 20% |

Listing Purpose

The Company's listing objectives are to:

- provide Bondholders exposure participate in to the rapidly growing online courses and coaching market;
- increase the Company's financial flexibility and ability for continued expansion;
- afford members of the Mirasee community the opportunity to invest in Mirasee's growth through the purchase of Mirasee Acceleration Bonds;
- elevate the Company's stature, undergo deep due diligence by third-party professionals and provide additional investor disclosures by becoming an exchange listed company;
- provide Bondholders the opportunity for potential of a high return on investment and potential future liquidity.

The Company selected MERJ Exchange for the Public Offering of Mirasee's Acceleration Bonds because of its global regulatory framework that provides global access to investors, its long-standing operational track record, as well as being one of the only stock exchanges in the world that can facilitate trading of digital securities. In addition, MERJ Exchange's trading sessions of 20 hours (vs. 6.5 hours in most stock exchanges) and the ability for investors to fund their accounts using crypto or fiat.

MERJ Exchange is a Recognized Designated Stock Exchange by the UK's HMRC (equivalent to US IRS and Canadian CRA) and a Qualified Foreign Exchange of OTC Markets in the US. MERJ is governed by the Seychelles Financial Services Authority, an affiliate member of the World Federation of Exchanges and of the International Organization of Securities Commissions (IOSCO - an association of organizations that regulate the world's securities and futures markets).

Additionally, MERJ is unique in that it combines a regulated stock exchange, a clearing house and a depository (ie CSD - Central Securities Depositories), making it highly efficient and cost effective.

The listing committee of MERJ Exchange has formally approved the listing of the Mirasee Acceleration Bonds on October 20, 2022. There are currently 1,000 issued MRSE Mirasee

Acceleration Bonds. The Mirasee Acceleration Bonds will be listed on the VCAP Debt Board of MERJ Exchange under the abbreviated name and share code “MRSE” and ISIN SC2078DEJG49 and will not initially be tradeable until the Company deems appropriate.

Depository Interests

The Bonds purchased will be fully-registered securities registered in the name of MERJ Nominees (MERJ DEP’s limited purpose, bankruptcy remote depository nominee) or such other name as may be requested by an authorized representative of MERJ DEP. A record of the holders of the underlying Depository Interests in the Bonds purchased or deposited via MERJ Exchange will be maintained in a register in accordance with the MERJ DEP Securities Facility Rules.

MERJ DEP will act as securities depository for the Bonds purchased or deposited via the MERJ Exchange. MERJ DEP is a securities registry and depository, licensed and registered in Seychelles pursuant to the Seychelles Securities Act 2007 as a securities facility. MERJ DEP provides services for global issuers of eligible assets including those representing direct and indirect interests (“Depository Interests”) in various debt and equity based instruments.

Depository Interests in securities such as the Bonds are recognized as securities pursuant to the Seychelles Securities Act 2007.

Purchases or deposits of the Bonds via the MERJ Exchange will result in a credit to the account of the purchaser or depositor in their MERJ account in the form of a Depository Interest. The purchasers or depositors will then have a Depository Interest in the underlying Bonds which are recorded directly in the MERJ system.

Each Depository Interest will receive and have the same underlying economics and rights as the Bonds.

A record of the holders of the underlying Depository Interests in the Bonds purchased or deposited via MERJ Exchange will be maintained in a register in accordance with the MERJ DEP Securities Facility Rules.

Transfers of ownership interests in the Bonds deposited with or held by MERJ DEP or any of its depository nominees are accomplished by entries made in accordance with the rules of MERJ CLEAR and MERJ DEP. Holders and beneficial owners will not receive certificates representing their ownership interests in these Securities, except in the event that use of the MERJ system for the Securities is discontinued.

MERJ DEP may discontinue providing its services as depository with respect to the Bonds at any time by giving reasonable notice to the Company. Under such circumstances, MERJ Nominees will work with the Company to do the necessary such that holders of Depository Interests shall be

reflected as Bondholders in the register of members of the Issuer.

Only the Depository Interest, and not the Bonds, will be allowed for trading on MERJ Exchange. The Company will make an announcement if the trading status of the Bonds or the Depository Interest changes.

Action Required

Subscription applications for Mirasee Acceleration Bonds can be made via Mirasee website at mirasee.com/bond/

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

Mirasee Acceleration Bonds will not be tradeable on MERJ only the Depository Interest will be.

A corporate information page with information on the registered address, legal advisor, sponsor advisor and website of the Company is included in Schedule "A" hereto.

IMPORTANT DATES AND TIMES

| | |
|---|-------------------|
| Last Practicable Date | October 1, 2022 |
| Prospectus Date | October 20, 2022 |
| Date of Approval of Listing | October 20, 2022 |
| Listing of MRSE on MERJ Exchange | January 23, 2023 |
| Intended date for the opening of Offering | October 20, 2022 |
| Intended date for the closing of Offering | December 29, 2022 |

Notes:

1. The dates and times in this Prospectus are subject to changes as may be agreed by the Company and approved by the MERJ Listings' Committee.
2. Any changes will be announced on MERJ Exchange and the Company's websites.
3. Closing of the Offering will happen on December 29, 2022 at the 3:00 pm EST (11:00 pm SCT)

OVERVIEW OF MIRASEE

Incorporation & Nature of the Business

Company's Mission

Mirasee believes that business is about more than just transactions. It can be more caring, more contributive, and more collaborative – and that's how it becomes more profitable.

What Does Mirasee Mean?

The root, mira, means “vision” or “see.” It forms the words mirage, miracle, mirror, image and admire. The Latin root, mira- or mir-, means “to wonder at” or “causing one to smile.”

By joining these two concepts—See and Mir—we recognize the relationship of the great teachers and their greatest students. They are a reflection of each other. And in that relationship, we see the essence of who we are as a brand.

See, we think of ourselves as partners with our students. We grow alongside them. As a result, we are each reflections of the other.

We also understand the desire to create income through impact. Our goal is to show you the path, walking with you as a teacher and guide, for as long as you're willing to do the work.

Who We Serve

We help coaches, consultants, speakers, authors, and other experts who want to share their gifts and talents with a greater audience.

You're a good fit for our community if...

You are driven by a genuine desire to improve the world. You aspire for financial and lifestyle freedom. You want a business that you can design around your life, instead of having to fit your life around your work. You're willing to roll up your sleeves and do whatever work is necessary to achieve those goals.

Also, you're a good fit if you aren't in business just for the money. You understand that people drive profits, so you strive to keep people first. Just like us. We'll help you create a business that lets you realize your vision.

What We Do

We'll help you share your gift with the world.

We offer training programs that help you build a business around the things that matter most to you.

We specialize in helping entrepreneurs create sustainable, profitable businesses that educate others. Many of our students build and sell an online course. Others educate others via coaching, consulting, speaking, or writing.

Whether you're just starting out or you already have an established business, we'll show you how to reach more people, earn more money, and create more impact.

We prioritize partnership.

We consider our students to be partners. That means as long as you're still committed to your goal, we'll be there to help you achieve it. In practical terms, that means that our programs include lifetime support, so you always have access to expert coaches.

We are educators first.

That means you won't be given access to your training and left to figure it out on your own. You'll be assigned a personal coach who will walk with you as you pursue your goals.

We've helped more than 8,000 entrepreneurs realize their dreams. We can help you too.

Core Values

At a retreat in 2015, the entire Mirasee team sat down to articulate our values. We began by looking at what we already believed and how we already operated. From that conversation, we derived a set of seven core values that inform every action we take.

But identifying our values was only the first step. In order to preserve those values over time, we needed to be sure that we were living them every day.

So we built systems to keep us in touch with our values at all times. We hire based on our values.

We ask team members to reflect on the way their actions have been influenced by our values. And when we face tough decisions, we turn to our values for guidance.

Our values were designed for internal use, but they impact everything we do. They serve as a compass that helps us make better choices. And they seep into every customer interaction.

We're deeply committed to partnership with and the transformation of all our students.

We want to partner with you in your learning experience, empowering you with innovative ideas and solutions.

We hope, through our transparency and humility, that every touch will be positive.

Our ultimate goal? To help you see your vision of success fully actualized.

A win for you is a win for us.

Background

Mirasee was founded by Danny Iny. Today, Danny is an author, sought-after business consultant, and highly regarded expert in online education and innovative business training. But he started out just like most online entrepreneurs. He had an idea and message to share, but no idea how to do it.

Danny approached the challenge the way many entrepreneurs do. He took lots of advice -- some good, some bad -- and he tested lots of different ways of building an audience and growing a business.

After several wrong turns and the costly failure of a new course launch, Danny developed a system for launching programs and courses that his audience craved -- and for selling them even before he built the product.

This system became the engine of Mirasee's growth. In just 5 years, Mirasee grew to \$4 million in annual revenues and a team of 30 people operating from all corners of the globe.

Mirasee Portfolio Companies

Mirasee goes to market with a portfolio of brands and products (Mirasee, Ruzuku, The Coaches Console, Story Coach, Ready2Go Articles, The Writer's Ally, Connect 365, MIST and Emphatic), many of whom have joined the Mirasee family over the years.

Today, Mirasee has a portfolio of brands that provide courses, coaching programs, software and marketing services that serve online expertise-based entrepreneurs at every stage of their journey. And we employ a team of experienced business coaches, marketing specialists and other experts who support our community every step of the way.



Operations

Principal Activities

Mirasee provides a collection of training and services to expertise-based entrepreneurs like coaches and consultants. Our core programs include: Online training courses, Online business coaching and Various SaaS tools that support our clients' business operations.

Mirasee's products and services under the Portfolio Companies:

- Online courses and coaching:
 - Hybrid Course University (online course on creating and launching courses)
 - ACES Business Acceleration Coaching Program
 - Teach Your Gift Pro membership
 - Coaching Business Systems Course
 - Story Coach Selling Through Stories
- Software-as-a-service (SAAS)
 - The Coaches Console coaching platform
 - Ruzuku Learning management system
 - Connect 365 lead nurture platform

- o Emphatic done-for-you social media
- Done-for-you services
 - o Ruzuku Instant Courses (a collection of ready-to-go courses)
 - o The Writer's Ally book editing/publishing/marketing service
 - o Ready2Go articles (a collection of ready-to-go articles)
 - o MIST Digital marketing agency

Strategic Advantages

The industry that we operate in is highly fragmented (lots of small players), and also collaborative and complementary (meaning that buying from a competitor does not preclude someone from buying from us as well; think books, where buying one doesn't stop you from buying another, as opposed to cars, where if you buy one you're out of the market for a while). There are a lot of thought leaders operating in the "business growth advice" space and many of them have been our partners and collaborators over the years.

We distinguish ourselves with the thoroughness of our offers, and the coaching and support that we include, and the results that we guarantee. This has proven to be a strong differentiator, and one that is hard for others to adopt (because of the high costs and challenge involved in figuring out how to do it well). For example, we offered a recent program on a Pay What You Can basis. This was very successful for us - increasing both our volume of customers and total revenues. But it requires a great deal of trust on the part of the market, which most of our competitors have not earned.

Our front-end marketing is centred around the creation of content and thought capital (books, blog posts, podcasts, free training webinars, etc.). These are distributed via joint venture partners (other influencers in our industry), as well as through organic search traffic and paid media (Facebook and Google ads). Once someone begins to consume our content, they are invited onto our email list where they are offered additional content to nurture the relationship - this email list is our primary marketing vehicle, and it currently reaches ~300,000 active subscribers, about 70% of which are based in the US.

Coaching

According to the 2021 International Federation of Coaches report (the largest coach certifying body in the world), the total market size for Coaching was estimated at \$2.849 Billion USD. Since the pandemic, we have seen a shift of coaches coming online and using online marketing/presence to attract clients. The Coaches Console (TCC) programs teach coaches how to grow successful businesses and the TCC software supports them in bringing their business operations online. Mirasee's ACES program provides business coaching to help them grow their practices.

Self paced and hybrid online learning market

Estimated to be worth \$15.86 billion in the US alone, according to [Learning Revolution](#). Since the pandemic, we have seen a rise in demand for online courses. We have also seen a rise in experts wanting to offer online courses to supplement their coaching/consulting practices. Our Mirasee course building programs teach them how to create and market online courses and our ACES program provides business coaching to help them expand the reach and impact of their online courses. Our learning management platform, Ruzuku, enables people to host their courses online.

Digital marketing/social media

Our digital marketing agency MIST taps into the growing need for people to have digital presence and digital funnels. The shift that happened during the pandemic with people's buying behaviours moving to e-commerce is happening now with services and more and more service providers are moving to online marketing and fulfillment. Our services help people build a digital identity and create online marketing funnels. Our email service, Connect 365, helps coaches and consultants get better results from their lead generation efforts. Lastly, our done-for-you social media service Emphatic helps people promote their businesses on social media.

Software

In addition to training and coaching for the professional/expert Coaches/consultant market, we also offer software solutions for this market:

- Ruzuku: Learning management system for people to host and sell their online courses
- The Coaches Console: Business management system for Coaches and Consultants to start and grow their business. It's a comprehensive solution including modules for collecting leads, invoicing, appointment scheduling, communication, email marketing.
- Connect 365: Automated email nurture system that enables professionals to build relationships with cold prospects and nurture warm leads into clients.

Mirasee (The Company)

Mirasee provides training and coaching about online courses and business growth to coaches, consultants, and other expertise-based entrepreneurs. In recent years they have expanded to also offer software tools, and implementation services.

Mirasee Inc. Ownership

Mirasee Inc.

| Shareholder | Number of Shares | Class of Shares | Type of shares - description | % voting | % economic |
|----------------------------------|------------------|-----------------|------------------------------|----------|------------|
| Danny Iny | 87.84 | Class C | Voting, non-participatory | 87.84% | 0.00% |
| Bhoomi Pathak | 5.33 | Class C | Voting, non-participatory | 5.33% | 0.00% |
| Mayer Iny | 6.83 | Class A | Voting, participatory | 6.83% | 6.83% |
| The Pathak-Iny Family Trust 2022 | 93.17 | Class B1 | Non-voting, participatory | 0.00% | 93.17% |
| MaestroReading Inc | 1,000.00 | Class F | Preferred | 0.00% | * |
| | | | | 100.00% | 100.00% |

* The Class F Preferred shares have an economic interest of \$793,739

Key Business Relationships

Mirasee provides management and marketing services to Mirasee Group Inc.'s subsidiaries also known as the Portfolio Companies in exchange for a Management Fee.

Mirasee Group Inc.

Mirasee Group Inc. is a holding company incorporated to hold Mirasee's interest outside of Canada. Incorporated on January 11, 2022 in the province of Quebec, Canada. The Portfolio Companies refers to the collection of entities that Mirasee Group Inc.'s have exclusive rights to revenue stream and assets in perpetuity with (or will have in future) through marketing and asset acquisition agreements. 100% of the revenues of all the Companies under Mirasee Group Inc. are defined herein as Portfolio Revenues. Mirasee Group Inc. is currently in contract to purchase the Portfolio Companies which is to be completed within two years of the date of this Prospectus. Upon purchase of the Portfolio Companies, the Company and Portfolio Companies shall share similar ownership with Danny having significant voting control and the Pathak-Iny Family Turst 2022 having all the significant economic rights.

Mirasee Group Inc. ownership by voting (non-participatory class C shares) is Danny Iny with 94.28% and Bhoomi Pathak with 5.72%; by economic (non-voting class B shares) is The Pathak-Iny Family Trust 2022 with 100%.

Portfolio Companies and Agreements

[The Coaches Console](#)

The Coaches Console is a software tool for independent coaches. It automates the essential business systems of a coaching practice – marketing, enrollment, onboarding of clients and billing. This enables coaches to show up professionally without spending a lot of time on business minutia and focus on what they do best - coaching. The legal name for the entity is 14003691 Canada Inc.

[The Writer's Ally \(TWA\)](#)

Done-for-you book editing, publishing and marketing service for professionals looking to publish

their books to gain credibility and access to business opportunities. The legal name for the entity is 13391934 Canada Inc.

Ruzuku

A powerful, user-friendly platform for hosting your online courses, with an unparalleled level of customer service. The legal name for the entity is 14003683 Canada Inc.

Connect365 (C365)

Connect 365 helps professionals build relationships with cold prospects & nurture warm leads into clients with simple, streamlined automation. The legal name for the entity is 14003667 Canada Inc.

Future Offerings

The company currently has no intention of offering additional securities beyond the bonds in this Prospectus.

Use of Funds

The Company's use of proceeds are for:

- a. Acquisitions of companies in the online courses and coaching industry, for payments of these acquisitions and negotiating of more aggressive deal terms for these acquisitions
 - o Historically, Mirasee has added 1 - 2 companies to our portfolio over the course of a year. Mirasee is currently in conversation with 2 companies. One of them is a company that provides coach tools and resources to up and coming and established coaches. These tools would complement Mirasee suite of training portfolio and the company's community/audience would benefit from our existing coaching/courses and The Coaches Console coaching platform. Another company is a FB ads agency. Their offering would fit well with our MIST Digital agency and Mirasee can leverage their expertise to set up ad funnels for our existing brands: Mirasee, The Coaches Console, Connect 365 and Ruzuku.
- b. Funding of longer-term growth initiatives and business units by hiring more specialised employees and investing in technology infrastructure
 - o Mirasee is looking to hire 3 high-level employees at this point: Director of Growth, Director of Operations and Director of Portfolio to oversee/manage some of Mirasee's smaller brands.
- c. Invest more aggressively in marketing using platforms like Facebook and Google
 - o Bigger/more aggressive investment in Facebook ad funnels. Mirasee already has a proof of concept funnel that works. Given that, we are ready to start scaling our ad spend. To do that, we need to invest in purchasing ads and working with a

specialized firm to manage the purchasing of ads. Mirasee also sees an opportunity to invest in organic traffic for some of our brands. Over the past 12 months, Mirasee have put in place an organic traffic process that has increased the number of unique visitors we get to our Mirasee site by 43% and we see benefits to rolling out this process to Connect 365 and to The Coaches Console.

Court, Arbitral and Administrative Proceedings

There are no governmental, legal or arbitration proceedings against The Company nor any of its directors and members of senior management, which existed or have been completed during the last twelve months preceding the date of this Prospectus and which may have - or recently have had - a material effect on the Company's financial Position.

MANAGEMENT OF THE COMPANY

Directors

Unless and until the Company in general meeting shall otherwise determine the number of directors shall be not less than one.

The remuneration of the directors shall from time to time be determined by the Company in general meeting. Such remuneration shall be deemed to accrue from day to day.

The shareholding qualification for directors may be fixed by the Company in general meeting, and unless and until so fixed no such qualification shall be required.

Subject to the provisions of the Act, a director of the Company may be or become a director or other officer of, or otherwise interested in, any company promoted by the Company or in which the Company be interested as shareholder or otherwise, and no such director shall be accountable to the Company for any remuneration or other benefits received by him as a director or officer of, or from his interest in, such other company unless the Company otherwise directs.

Director

| Name | Position | No. of shares | Date of issue MM/DD/YYYY | Proposed Director compensation for 2022 | % of voting rights in the issuer |
|-----------|----------|---------------|-----------------------------|--|-------------------------------------|
| Danny Iny | Director | 87.84 Class C | 02/01/2022 | \$0* | 87.84% |

*Danny earned \$303,985 USD in 2021 in his role as CEO.

Danny Iny (founder/CEO), Founder and CEO and author of nine published books including Teach Your Gift and Leveraged Learning. He started Mirasee (as Maestro Reading Inc.) in 2011 from scratch and grew it to \$11m and about 100 employees in the last 10 years. Danny is a serial entrepreneur and prior to founding Mirasee, Danny had founded a software company in his early 20s teaching kids how to read.

Director's Address

The Directors can be contacted through the Company at its registered address found in Schedule "A" hereto.

Director's Compensation

Danny Iny is the only Company Director, at the time of this Prospectus, there is no proposed compensation for the Directors of Mirasee. Danny Iny also serves as CEO of Mirasee Inc. for which he earned \$303,985 USD in 2021 fiscal year as CEO.

Key Executive Management

Bhoomi Pathak (COO-CFO), after a career in Finance and Management Consulting working with Fortune 500 companies, Bhoomi joined Mirasee (formerly Maestro Reading Inc.) in 2013 as a co-owner. In her role as COO, she is responsible for putting in place structures, team, processes and execution capabilities that enable us to increase our scale and our impact in serving our community of expertise-based entrepreneurs. Bhoomi is also Mirasee's CFO and, as such, is responsible for Mirasee's financial health including statutory reporting and financial planning and analysis.

Managing Director

Subject to the provisions of the Act, the directors may from time to time appoint one or more of their body to the office of managing director for such period and on such terms as they think fit, and, subject to the terms of any agreement entered into in any particular case, may revoke such appointment. A managing director whose appointment is approved by a general meeting passed not later than six months after his appointment shall not, whilst holding that office, be subject to retirement by rotation or be taken into account in determining the rotation of retirement of directors, but his appointment shall be automatically determined if he ceases from any cause to be a director.

The directors may entrust to and confer upon a managing director any of the powers exercisable by them upon such terms and conditions and with such restrictions as they may think fit, and may from time to time revoke, withdraw, alter or vary all or any of such powers.

Secretary

The secretary shall be appointed by the directors for such term, at such remuneration and upon such conditions as they may think fit; and any secretary so appointed may be removed by them.

General

The directors of the Company have all completed and signed the Director's Declaration required in terms of Schedule 13 of the Listings Requirements and have confirmed that they have not been:

- disqualified by any court from acting as a director of a company or from acting in the management or conduct of the affairs of any company or been the subject of any public criticisms by statutory or regulatory authorities (including recognized professional bodies);
- convicted of any offence involving dishonesty, fraud or embezzlement or convicted in any jurisdiction of any criminal offence (without the option of paying a fine) or any offence under legislation relating to the Act;
- adjudged bankrupt or declared insolvent or entered into any individual voluntary compromise arrangements or creditor's liquidation or been sequestered in any jurisdiction or been a director of any company or a partner of any partnership at the time or within the twelve months preceding any of the following events taking place: receivership, compulsory liquidation, creditor's voluntary liquidation, administration, company voluntary arrangements or any composition or arrangement with creditors generally or any class of creditors; and /or
- barred from entry into any profession or occupation.

In addition, the directors have:

- acknowledged that they understand their duties in terms of the Listing Requirements;
- undertaken to comply with the Listings Requirements and to discharge their duties in ensuring such compliance whilst directors; and
- acknowledged that certain of the Listings Requirements affect them directly in their personal capacities as well as in their capacities as directors and have undertaken to be

Family Relationship

The only familial relationship between directors, senior managers and advisors is between Danny Iny, Director, founder and CEO of the Company and Bhoomi Pathak, co-owner and COO of the Company, they are married.

Auditors

Mirasee Inc. has engaged Demers Beaulne, S.E.N.C.R.L., as auditor for its annual financial audits, starting with the year-ending January 31, 2022.

Employee Participation

The Company does not currently operate a share scheme.

FINANCIAL STATEMENTS

MIRASEE

HISTORICAL ANNUAL FINANCIAL STATEMENTS (UNAUDITED) IN USD

The financials below reflect the historical performance of Maestro Reading Inc. They are represented as Mirasee's as a result of the acquisition of all the assets in 2022.

BALANCE SHEET

| | AS AT 31 JANUARY 2022 | |
|---|-----------------------|--------------------|
| Historical Exchange Rate (CAD-US) | 1.2535 | 1.3415 |
| | 2022 | 2021 |
| ASSETS | | |
| Current Assets | | |
| Cash and deposits | \$501,902 | \$554,461 |
| Accounts receivable | \$555,970 | \$498,851 |
| Advances to shareholder | \$76 - | |
| | <u>\$1,057,947</u> | <u>\$1,053,312</u> |
| Long Term Assets | | |
| Equipment | \$866 | \$1,800 |
| | <u>\$866</u> | <u>\$1,800</u> |
| | <u>\$1,058,814</u> | <u>\$1,055,112</u> |
| LIABILITIES AND SHAREHOLDER'S DEFICIENCY | | |
| Current Liabilities | | |
| Bank indebtedness | \$20,797 \$ - | |
| Accounts payable and accrued liabilities | \$296,092 | \$352,083 |
| Taxes payable | \$7,659 | \$14,833 |
| | <u>\$324,547</u> | <u>\$366,916</u> |
| Long Term Liabilities | | |
| Long term debt | \$862,965 | \$868,977 |
| | <u>\$1,187,513</u> | <u>\$1,235,893</u> |
| Shareholder's Deficiency | | |
| Capital stock | \$24,468 | \$22,863 |
| Deficit | -\$153,167 | -\$203,644 |
| | <u>-\$128,699</u> | <u>-\$180,780</u> |
| | <u>\$1,058,814</u> | <u>\$1,055,112</u> |

STATEMENT OF INCOME AND DEFICIT**FOR THE YEAR ENDED 31 JANUARY 2022**

| Historical Exchange Rate (CAD-US) | 1.2535 | 1.3415 |
|-----------------------------------|-------------------|-------------------|
| | 2022 | 2021 |
| SALES | \$4,622,094 | \$3,722,306 |
| COST OF GOODS SOLD | 1,074,258 | 1,112,124 |
| GROSS PROFIT | 3,547,836 | 2,610,182 |
| EXPENSES | | |
| Advertising and promotion | 276,215 | 251,758 |
| Amortization | 1,060 | 2,201 |
| Interest and bank charges | 24,731 | 40,028 |
| Education and Seminars | 48,363 | 28,635 |
| Insurance | 10,163 | 4,209 |
| Office and general | 230,469 | 217,313 |
| Professional fees | 515,221 | 410,898 |
| Rent and occupancy costs | 3,590 | 13,418 |
| Travel | -3,777 | 11,802 |
| Salaries and wages | 2,369,371 | 1,397,967 |
| | 3,475,405 | 2,378,231 |
| EARNINGS BEFORE TAX | 72,432 | 231,951 |
| INCOME TAX (RECOVERY) | 7,659 | -5,313 |
| NET EARNINGS | 64,773 | 237,264 |
| Dividends | - | -19,074 |
| DEFICIT, BEGINNING OF YEAR | -203,644 | -421,834 |
| DEFICIT, END OF YEAR | -\$138,871 | -\$203,644 |

Material Changes or Information since most recent statements

There have not been any material changes in the economic performance of the Company since the un-audited fiscal year ended January 31, 2022.

Working Capital

The working capital of the Company is sufficient to meet its requirements for the foreseeable future.

RISK FACTORS

THE FOLLOWING RISK FACTORS MARK OUT A NUMBER OF RISKS IN THE COMPANY'S BUSINESS; HOWEVER, THIS SECTION DOES NOT PURPORT TO BE A COMPLETE EXPLANATION OF THE RISKS INVOLVED IN THE COMPANY.

This Prospectus may include forward looking statements but there can be no assurance that the results and events contemplated by forward-looking statements will, in fact, transpire. Forward-looking statements can be identified by use of terminology such as “believe,” “hope,” “may,” “anticipate,” “should,” “intend,” “plan,” “will,” “expect,” “estimate,” “project,” “positioned,” “strategy” and similar expressions. You should be aware that these forward-looking statements are subject to risks and uncertainties that are beyond the Company’s control. Actual results could differ significantly from these forward-looking statements. In light of these risks and uncertainties, there can be no assurance that the results and events contemplated by the forward-looking statements contained in this Pre-Listing Statement will in fact transpire. You are cautioned to not place undue reliance on these forward-looking statements.

Investment into new assets and enterprises may involve a high degree of risk. You should be aware of your risk tolerance level and financial situations at all times or consult a professional advisor before making any investment decision. The following is not intended to be a comprehensive list nor a substitute for discussing the risks of specific investment opportunities with your professional advisors, including your legal, tax and financial advisors. **YOU SHOULD NOT INVEST IN SECURITIES UNLESS YOU CAN AFFORD TO LOSE YOUR ENTIRE INVESTMENT WITHOUT A CHANGE IN YOUR LIFESTYLE.**

Country Risks

Seychelles Sovereign Credit Rating

Fitch's credit rating for Seychelles was last reported at BB- with a stable outlook.

Seychelles Politics

The democratic environment prevailing in the country, underpinned by the implementation of what is widely believed to be a progressive Constitution, coupled with the support from the international community reduces the risk of any significant political unrest. It is noted that the National Assembly changed control in 2015 for the first time since independence in 1976. Presently the Government is under elected leadership from another party which is not the party with the majority in the National Assembly. The transition was peaceful and there has been no political or social unrest, which is a sign of a maturing democracy.

Canadian Credit Rating

Fitch's credit rating for Canada was last reported at AAA with a stable outlook.

Canada Politics

Canada is a constitutional monarchy and a parliamentary democracy, founded on the rule of law and respect for rights and freedoms. The government acts in the name of the Crown but derives its authority from the Canadian people. Canada's parliamentary system stems from the British, or "Westminster", tradition. Parliament consists of the Crown, the Senate, and the House of Commons, and laws are enacted once they are agreed to by all three parts. Since Canada is a federal state, responsibility for lawmaking is shared among one federal, ten provincial and three territorial governments. The judiciary is responsible for the interpretation and application of the law and the Constitution and for giving impartial judgments.

Credit ratings can change from time to time and therefore can have a significant impact on investments in the country. Any further downgrade of the sovereign credit ratings could heighten investors' perception of risk and, as a result, adversely affect the price of the Mirasee Acceleration Bonds. We cannot guarantee that the rating agencies will maintain these classifications in relation to sovereign credit rating. No matter what the systems, controls and procedures businesses may design to mitigate political risk, there can be no assurance that any adverse political events will not have an adverse impact on the Company.

Macro-Risks

Specific issues include growth, inflation, unemployment, interest rates, exchange rates, money supply, trade deficits and budget deficits. Different monetary and fiscal policies affect the aggregate behaviour of the population which then affects macroeconomic performance. These policies change from time to time based on domestic events as well as regional and international events. Reduced volatility in key macroeconomic indicators can assist the growth prospects and operational results. The Company has put in place a business strategy to minimize our exposure to adverse economic conditions, however, this cannot provide an assurance that adverse economic conditions cannot hamper the Company's performance.

Operational Risks

Strategy Risk

Strategic risk is the risk of adverse impact on current and prospective earning or capital arising from incorrect or inappropriate business decisions, improper implementation of decisions or lack of responsiveness to industry change.

Cyber-Security Risk

The Company, and its service providers, may be prone to operational and information security risks resulting from cyber-attacks. Cyber-attacks include, among other behaviors, stealing or corrupting data maintained online or digitally, denial of service attacks on websites, the unauthorized release of confidential information or various other forms of cyber security breaches. Cyber-attacks affecting the Company or its advisors, custodian, transfer agent, intermediaries and other third-party service providers may adversely impact the Company. For instance, cyber-attacks may interfere with the processing of shareholder transactions, cause the release of private shareholder information or confidential business information, impede trading, subject a company to regulatory fines or financial losses and/or cause reputational damage. The Company may also incur additional costs for cyber security risk management purposes. While the Company's service providers have established business continuity plans, there are inherent limitations in such plans and systems including the possibility that certain risks have not been identified. Furthermore, the Company cannot control the cyber security plans and systems put in place by its service providers or any other third parties whose operations may affect the Company or its Shareholders.

Business Risk

Business risk relates to the potential reduction in value of the assets held by the Company due to strategic and/or reputational reasons. The Mirasee Acceleration Bond ability to retain or appreciate in value may be impacted by, amongst others, the external macroeconomic environment, its chosen strategy, changes in legislation and its reputation in the markets in which it operates.

General recessionary environment could lead to depressed willingness to spend on the part of the market. This is addressed by being well diversified with different offer types and price tiers, as well as a highly efficient operating structure that allows us to function on thinner margins than the competition if needed. Also, our industry tends to be negatively correlated with general market trends (when times are tough, more people think about starting their own business).

Market evolution. All markets evolve and adapt, but ours moves particularly quickly, which creates the risk of getting out of touch with market desires. We manage this risk by keeping many feelers out regarding industry changes, and maintaining a rigorous testing protocol to evaluate our ongoing market-offer fit.

Talent attraction and retention. Our business is dependent on attracting and retaining high quality professionals, who also have their own entrepreneurial aspirations. We have become an employer of choice by supporting their entrepreneurial pursuits and cultivating a highly engaged culture. These require constant attention to make sure they continue to function effectively.

Prospective participants may view some of our products, the underlying blockchain technology and then intention to tokenize the shares as experimental and unproven. Any number of other factors could potentially negatively affect market participant acquisition, retention, growth, and engagement, including if:

- We rely on third party contractors for the design, development and implementation of our offering platform infrastructure.
- The novel disease or pandemic could have a material adverse effect on our business and results of operations.
- There is, and will continue to be, limited information available to you related to the business of the Company and the development of our business.
- We depend on third-party hosting for our website
- We may not be able to execute our business plan or stay in business without additional funding.
- Blockchain networks represent a new and rapidly changing industry and there remains relatively limited use of blockchain networks and assets.
- The legal framework of regulations applicable to blockchain technologies, cryptocurrencies, security tokens and token offerings is uncertain and evolving quickly.
- Blockchain technology is an emerging technology that is novel and untested.

The Company has an active strategy of monitoring changes in the external environment, analysing the potential impact and adjusting the Company's strategy to optimise its sustainable profits.

Key Person Dependency Risk

The loss of any key persons at the Company due to resignation or disability may result in an interruption in business continuity and possible damage to the Company's reputation.

To mitigate these risks, the Company maintains a network of qualified third-party advisors who could assist in operating the Company in the case of a loss of a key person. The Company is putting in place a succession plan and has in place business process documentation as would be necessary to empower someone else to carry out the tasks in order to avoid business interruptions.

The company also has a life insurance policy for the key person, our CEO Danny Iny, that is specifically to honor payments to the Mirasee Acceleration Bonds holders in case of death.

Legislative Risks

Competition

The Company is aware of this possibility so it has continued to build its brand and put in place a dynamic strategy to ensure continued competitiveness.

Compliance

Compliance risk is the risk of non-compliance with regulatory guidelines. Regulatory risk is the current and prospective risk to earning or capital arising from violations of, or non-conformance with laws, rules, regulations, prescribed practices or ethical standards issued by the regulator from time to time.

The Company's directors with the help of experienced consultants are responsible for being compliant with the global regulatory frameworks at all times.

Any lapse in compliance could result in regulatory or legal action being taken against the Company which could have a negative impact on the business.

Financial Risks

Capital Risk Management

The Company's capital is managed with the objective of safeguarding the Company's ability to continue operating as a going concern, providing equitable returns and benefits to Shareholders and other stakeholders and sustaining an optimal capital structure.

Liquidity

Liquidity risk arises when the Company, despite being solvent, cannot maintain or generate sufficient cash resources to meet its payment obligations as they fall due, or can only do so at materially disadvantageous terms.

The Company manages liquidity risk through an ongoing review of its future commitments and corresponding assets.

Investment Risks

Market Risk

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

An active trading market for the Mirasee Acceleration Bonds may not develop or be maintained. Further, no assurance can be provided regarding the future development or continuance, as the case may be, of a market for the Mirasee Acceleration Bonds, your ability to sell your Mirasee Acceleration Bonds, or the price at which you may be able to sell your Mirasee Acceleration Bonds. Accordingly, we cannot assure that an active trading market for the Mirasee Acceleration Bonds will develop or, if a trading market develops, that it will continue. The lack of an active trading market for the Mirasee Acceleration Bonds would have a material adverse effect on the market price and liquidity of the Mirasee Acceleration Bonds, and the Mirasee Acceleration Bonds may be traded at a discount from their initial offering price.

Investing in securities listed and traded in the voluntary carbon offset market may be subject to additional risks. Such risks may include: (i) greater market volatility, (ii) lower trading volume and liquidity, (iii) greater social, political and economic uncertainty, (iv) governmental controls on foreign investments and limitations on repatriation of invested capital, (v) lower disclosure, corporate governance, auditing and financial reporting standards, (vi) fewer protections of property rights, (vii) restrictions on the transfer of securities or currency, and (viii) settlement and trading practices that differ from U.S. markets.

Currency

Trading is denominated in United States Dollars and as a result those investors whose principal currency differs are exposed to foreign currency rate risk.

Risks Related to the Mirasee Acceleration Bonds (the "MRSEs")

There is no assurance that Bondholders will receive a return on their investment.

The securities are highly speculative and any return on an investment in the securities is contingent upon numerous circumstances, many of which (including legal and regulatory conditions) are beyond the Company's control. There is no assurance that Bondholders will realize any return on their investments or that their entire investments will not be lost. For this reason, each Bondholder should carefully read this Prospectus and should consult with their own attorney, financial and tax advisors prior to making any investment decision with respect to the securities. Bondholders should only make an investment in the securities if they are prepared to lose the entirety of such investment.

The Mirasee Acceleration Bonds are novel and have no history.

The Mirasee Acceleration Bonds will be newly formed and are entirely novel in type. Investors will not be able to compare them against other instruments. An investment in the securities should be evaluated on the basis of the value and prospects of the securities, taking into account uncertainties as to the likelihood that the Mirasee Acceleration Bonds will be issued, and of the assessment of the prospects of the Company's business may not prove accurate, and the Company may not achieve its objectives. Past performance of the Company, or any similar security issued by other companies, is not predictive of the Company's future results, the value and success of the Company's Securities or the ability of the Company to ever pay distributions to Shareholders.

Limited liquidity option for the Mirasee Acceleration Bonds.

Owners of Mirasee Securities can request for their security to be redeemed at any time before the 5-year period is up. Mirasee Inc. will return the balance of the initial investment less the payouts you've already received, with a 20% penalty for cashing out early. The Bonds may also become tradeable on MERJ Exchange, though could have limited liquidity.

Investors have no decision-making rights or vote.

You are not entitled, as a holder of the Mirasee Acceleration Bonds, to vote or any right to vote for the election of directors or upon any matter submitted to stockholders or members, as applicable, at any meeting thereof, or to give or withhold consent to any company action or to receive notice of meetings, or to receive subscription rights. Accordingly, no person should purchase Mirasee Acceleration Bonds unless they are willing to entrust all aspects of management to the Company.

Investors will not be entitled to any inspection or information rights.

Investors will not have the right to inspect the books and records of the Company or to receive financial or other information from the Company outside of the information as required to disclose as per the MERJ Listing Rules. This lack of information could put bondholders at a disadvantage in general and with respect to other security holders.

To the extent that future regulatory actions or policies limit the ability to exchange the Securities or utilize them for payments, the demand for the Securities could decrease.

We welcome more regulation. But new regulations may make it more difficult to acquire and/or use securities. Furthermore, regulatory actions may limit the ability of end-users to convert securities into fiat currency (e.g., U.S. Dollars) or use Mirasee Acceleration Bonds to pay for goods and services. Such regulatory actions or policies would negatively affect our business and

decrease the value of the Mirasee Acceleration Bonds.

Investments in any Company involve a high degree of risk.

Financial and operating risks are significant, and the Company is not immune to these potential risks. The market in which the Company competes is highly competitive and the percentage of companies that survive and prosper is small. Companies often experience unexpected problems in the areas of product development, marketing, financing, and general management, among others, which frequently cannot be solved.

The Company may be forced to cease operations or take actions that result in a dissolution event.

It is possible that, due to any number of reasons, including, but not limited to, the Company being faced with any offsetting challenges, the Company may no longer be viable to operate, and the Company may dissolve or take actions that result in a dissolution event.

There may be additional risks of which we are not aware or that we cannot foresee.

In addition to the risks listed above, businesses are often subject to risks not foreseen or fully appreciated by the management. It is not possible to foresee all risks that may affect us. Moreover, the Company cannot predict whether the Company will successfully effectuate the Company's current business plan. Each prospective investor is encouraged to carefully analyze the risks and merits of an investment in the securities and should take into consideration when making such analysis, among other, the Risk Factors discussed above.

PUBLIC OFFER

The Company is seeking to raise up to a maximum of \$5,000,000 by issuing Mirasee Acceleration Bonds at an issue price of \$5,000 per Bond. The offer will open on October 20, 2022 and will be closed on December 31, 2022.

This Prospectus and the offer do not constitute an offer in or from any jurisdiction where the offer, or dissemination of this Prospectus, may be illegal or fails to conform to the laws of such an “Affected Jurisdiction”. To the extent that this Prospectus may be sent to any Affected Jurisdiction, it is provided for information purposes only. Persons in Affected Jurisdictions may not accept the offer. No person accepting the offer should use the mail of any such Affected Jurisdiction nor any other means, instrumentality or facility in such Affected Jurisdiction for any purpose, directly or indirectly, relating to the offer. It shall be the responsibility of any person’s resident in a jurisdiction outside of the Seychelles to inform themselves about, and observe, any applicable legal requirements in the relevant jurisdiction.

US Persons

The Mirasee Acceleration Bonds referred herein are not intended to be addressed to any persons, natural, legal, fund, or universality of rights, residents, domiciled or constituted in the US. (see ‘Notice to US Persons’ section).

CAD Persons

A Canadian perspective investor must be either: (a) an “accredited investor” as such term is defined in National Instrument 45-106 – *Prospectus Exemptions* (“NI 45-106”) or (b) qualifies to purchase the Securities under the “family, friends and business associates” exemption set out in section 2.5, 2.6 or 2.6.1 of NI 45-106.

Investors other than US Persons

Investors can subscribe for the Mirasee Acceleration Bonds, fund their investment accounts using crypto or fiat and submit their Know-Your-Client (KYC) documents through the Company’s website at <https://mirasee.com/bond/>.

Subscribing to the offerings

Investors should review all documentation related to the offering and Company made available at the Company’s website at <https://mirasee.com/bond/>. The Company reserves the right to reject any subscription agreement in its sole discretion.

Funding of the Offering

Funding can be done through the Mirasee website at <https://mirasee.com/bond/> where investors will be able to create and fund a MERJ account subject to Know Your Client (KYC) approval. Funding options include USD wire or USDC transfer among others as available. There may be an option to purchase USDC with a credit card.

For USD (Wire) Payments: Persons making USD payments will be directed to make the payment to the MERJ bank account in the Seychelles:

Bank Name: ABSA Bank (Seychelles) Limited
SWIFT: BARCSCSC
Branch Code: 010

Beneficiary Name: MERJ Clearing & Settlement Ltd
Beneficiary Address: F28 Eden Plaza, Eden Island, PO Box 360, Republic of Seychelles.
Beneficiary IBAN (USD): SC62BARC01030000000107604049USD
Beneficiary Account No: 0107604049
Reference: DG Number - [starts with DG followed typically by 7 numbers (e.g., DG1234567)]

- 1. Please include the reference above to ensure your funds are credited appropriately.**
- 2. Please only send funds from subscriber's own bank account (i.e. sending account name should match the subscriber)**

For USDC payments: USDC deposits can be made while onboarding during the funding stage. Persons making USDC payments all investors will have their funds held in their unique wallet address at Circle. Circle is the principal operator of USD Coin (USDC), which has become the fastest growing, regulated and fully reserved dollar digital currency. USDC now stands at more than 25 billion and has supported about \$700 billion in transactions over the past year.

Funding Procedures

All funds sent through MERJ from persons subscribing to the offering will be held by MERJ Clear until those funds are released to the Company. The offering is not subject to a minimum and thus funds will be released once potential investors are confirmed by the Company to have met investor restriction criteria and subscription agreements are countersigned by the Company and potential investors have received KYC approval. The Company will coordinate with MERJ Clear to release funds as investor requirements are met on a continual basis to be mutually agreed by the Company and MERJ Clear. The funds may be held with a bank in Seychelles or a recognized jurisdiction or in the case of digital assets as otherwise agreed by MERJ or prescribed by directive. In the event the offering is terminated or a subscription agreement is rejected, the potential investors will be reimbursed for their investment net of any direct expenses related to the returning of the funds.

MERJ Clear is acting only as an escrow agent in connection with the offering of the Bonds described herein, and has not endorsed, recommended or guaranteed the purchase, value or repayment of such bonds.

COSTS

The costs to be incurred in the Offering by Mirasse Inc. are estimated to range approximately of \$118,000 and include the following:

| Offering Cost | Maximum Offering |
|--|--------------------|
| | \$5,000,000 |
| Listing fees - Sponsor Advisor | \$95,000 |
| Fixed Initial & Annual fee - MERJ Exchange | \$5,000 |
| Listing Application Fee | \$2,500 |
| Listing Particulars Review Fee | \$1,000 |
| New Issuer Fee | \$7,500 |
| Annual Fee - MERJ DEP | \$2,500 |
| Escrow Fees - MERJ CLEAR | \$4,500 |
| Total Offering Costs | \$118,000 |

Please note that each year there will be fees that have to be paid to the Sponsor Advisor, MERJ Exchange and MERJ DEP. Legal and other fees to advisors will be paid as well.

MATERIAL CONTRACTS AND RELATED PARTY TRANSACTIONS

Material Contracts

Mirasee Inc. has no material contracts in place at the time of this Prospectus.


Related Party Agreements

Mirasee Inc. has related party agreements of Management and Marketing with Mirasee Group Inc., 14003691 Canada Inc., 13391934 Canada Inc., 14003683 Canada Inc., and 14003667 Canada Inc. at the time of this Prospectus.

RESPONSIBILITY FOR THE PROSPECTUS

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

Signed by Danny Iny for and on behalf of the Company, being duly authorized to do so.

DocuSigned by:

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October 20, 2022

SCHEDULE "A" – COMPANY CORPORATE INFORMATION PAGE

Registered office

5750 Notre Dame de Grace ave,
Montreal, Quebec, H4A1M4
Tel. (800) 732-0446

Website:

Main -

<https://mirasee.com/>

Offering and investor relations -

<https://mirasee.com/bond/>

Email -

invest@mirasee.com

Sponsor Advisor

DIGTL Ltd.
Intershore Chambers 3rd Floor, Geneva
Place, Road Town, Tortola,
British Virgin Islands VG1110

Company Secretary

The Board shall appoint a Company
Secretary before the end of the first financial
year, January 31, 2023

Auditors

Demers Beaulne, S.E.N.C.R.L.
1800, av. McGill College, bureau 600
Montreal, Quebec, H3A 3J6

Legal Advisor

Hertzog & Associates Lawyers
16102 Rue Cayou, Pierrefonds,
Quebec H9H 4W8

SCHEDULE “B” – COMPANY DOCUMENTS AVAILABLE UPON REQUEST

1. 2021 Mirasee reorganization document.
2. Compilation Report for the historical financials in the ‘Financial Statements’ section. (report is in Canadian dollars).
3. Mirasee Inc. management agreements with the Portfolio Companies.

Email invest@mirasee.com to request any or all of the documents.