

Form 45-106F6

British Columbia Report of Exempt Distribution

Issuer/underwriter information

Item 1: Issuer/underwriter name and contact information

MacMhaol-onfhaidh ('Macaloney') Brewers & Distillers Ltd.

761 Enterprise Crescent

Saanich, BC

V8Z 6P7

CANADA

Graeme@MacaloneyDistillers.com

Item 2: Reporting issuer status

The Issuer is not a reporting issuer in any jurisdiction

Item 3: Issuer's industry

Indicate the industry of the issuer by checking the appropriate box below.

☐ Bio-tech

Financial Services

☐ investment companies and funds

☐ mortgage investment companies

☐ Forestry

☐ Hi-tech

☐ Industrial

Mining

☐ exploration/development

☐ production

☐ Oil and gas

☐ Real estate

☐ Utilities

X Other (describe)

Distillery and Brewpub

Item 4: Insiders and promoters of non-reporting issuers

If the issuer is an investment fund managed by an investment fund manager registered in a jurisdiction of Canada, do not complete this table.

If the issuer is not a reporting issuer in any jurisdiction of Canada, complete the following table by providing information about each insider and promoter of the issuer. If the insider or

promoter is not an individual, complete the table for directors and officers of the insider or promoter.

Information about insiders and promoters			
Full name, municipality and country of principal residence	All positions held (e.g., director, officer, promoter and/or holder of more than 10% of voting securities)	Number and type of securities of the issuer beneficially owned or, directly or indirectly controlled, on the distribution date, including any securities purchased under the distribution	Total price paid for all securities beneficially owned or, directly or indirectly controlled, on the distribution date, including any securities purchased under the distribution (Canadian \$)
Graeme Macaloney, North Saanich, BC, Canada	Director, CEO and Promoter	437,026 Common Class A Shares 20 special preferred shares 7,405 MBD 'B' Warrants	\$156,249.30
Art Froehlich, Calgary, AB, Canada	Director	0	N/A
Patrick Michaud, Oakville, ON, Canada	Director	10,000 Common Class A Shares	\$1.00
Allan E. Scott, Edmonton, AB, Canada	Director	0	N/A
Andrea Macaloney, North Saanich, BC, Canada	Holder of more than 10% of voting shares	200,000 Common Class A Shares	\$0.20

Details of distribution

Item 5: Distribution date

State the distribution date. If this report is being filed for securities distributed on more than one distribution date, state all distribution dates.

March 24, 2016

Item 6: Number and type of securities

The Issuer issued the following:

- 53,951 Common Class A Shares
- 13,487 MBD "A" Warrants
- 13,487 MBD "B" Warrants

The Common Class A Shares have the following characteristics:

- Voting
- Dividend Bearing
- Participating on wind-up/dissolution
- Non-retractable
- Non-Redeemable
- No par value

The MBD “A” Warrants have the following characteristics:

- Each Warrant provides the holder with the right to purchase one Common Class A Share.
- The exercise price of the warrant is the same price paid for the original Common Class A Share.
- The warrant expires after 19 months.

The MBD “B” Warrants have the following characteristics:

- Each Warrant provides the holder with the right to purchase one Common Class A Share.
- The exercise price of the warrant is the price paid for the original Common Class A Share multiplied by 110%.
- The warrant expires after 31 months.

Item 7: Geographical information about purchasers

Complete the following table for each Canadian and foreign jurisdiction where purchasers of the securities reside. Do not include in this table information about securities issued as payment of commissions or finder's fees disclosed under item 9 of this report. The information provided in this table must reconcile with the information provided in item 8 and Schedules I and II.

Each Canadian and foreign jurisdiction where purchasers reside	Number of purchasers	Price per security (Canadian \$) ¹	Total dollar value raised from purchasers in the jurisdiction (Canadian \$)
British Columbia	11	\$5.10 - \$5.60	\$248,826.00
Alberta	3	\$5.00 - \$5.39	\$35,000.00
Saskatchewan	1	\$5.60	\$10,000.00
Ontario	1	\$5.60	\$10,000.00
Total number of Purchasers	16		
Total dollar value of distribution in all jurisdictions (Canadian \$)			\$290,026.00

Note 1: If securities are issued at different prices, list the highest and lowest price for which the securities were sold.

Item 8: Information about purchasers

B. Information about the purchasers of securities under the distribution is required to be disclosed in different tables in this report. Complete

- the following table for each purchaser that is not an individual, and
- the tables in Schedules I and II of this report for each purchaser who is an individual.

Do not include in the tables information about securities issued as payment of commissions or finder's fees disclosed under item 9 of this report.

C. An issuer or underwriter completing this table in connection with a distribution using the exemption in subparagraph 6.1(1)(j) [*TSX Venture Exchange offering*] of National Instrument 45-106 *Prospectus and Registration Exemptions* may choose to replace the information in the first column with the total number of purchasers, whether individuals or not, by jurisdiction. If the issuer or underwriter chooses to do so, then the issuer or underwriter is not required to complete the second column or the tables in Schedules I and II.

Information about non-individual purchasers					
Full name and address of purchaser and name and telephone number of a contact person	Indicate if the purchaser is an insider (I) of the issuer or a registrant (R)	Number and type of securities purchased	Total purchase price (Canadian \$)	Exemption relied on	Date of distribution (yyyy-mm-dd)
Malcolm Holdings Ltd.	N/A	<ul style="list-style-type: none"> 9,346 Class A Common Shares 2,336 MBD 'A' Warrants 2,336 MBD 'B' Warrants 	\$50,001.10	Offering Memorandum	2016-03-24

Commissions and finder's fees

Item 9: Commissions and finder's fees

Full name and address of the person being compensated	Indicate if the person being compensated is an insider (I) of the issuer or a registrant (R)	Compensation paid or to be paid (cash and/or securities)				
		Cash (Canadian \$)	Securities			Total dollar value of compensation (Canadian \$)
			Number and type of securities issued	Price per security (Canadian \$)	Exemption relied on and date of distribution (yyyy-mm-dd)	

No Commissions were paid in connection with this distribution

Certificate

On behalf of the Issuer, I certify that the statements made in this report are true.

Date: July 21, 2016

MacMhaol-onfhaidh ('Macaloney') Brewers & Distillers Ltd.

Name of Issuer (please print)

Graeme Macaloney, Director and CEO, 250-634-2276

Print name, title and telephone number of person signing

"Graeme Macaloney"

Signature

Instruction

The person certifying this report must complete the information in the square brackets by deleting the inapplicable word. For electronic filings, substitute a typewritten signature for a manual signature.

Item 10: Contact information

State the name, title and telephone number of the person who may be contacted with respect to any questions regarding the contents of this report, if different than the person signing the certificate.

Jordan R. Helm

Barrister & Solicitor

(250) 588-4356

1177 Fort St.

Victoria, BC

V8V 3L1

IT IS AN OFFENCE TO MAKE A MISREPRESENTATION IN THIS REPORT.

Notice - Collection and use of personal information

The British Columbia Securities Commission collects and uses the personal information required to be included in this report for the administration and enforcement of the *Securities Act*. If you

have any questions about the collection and use of this information, contact the British Columbia Securities Commission at the following address:

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia V7Y 1L2
Telephone: (604) 899-6500
Toll free across Canada: 1-800-373-6393
Facsimile: (604) 899-6581