Offering Memorandum

Dogg Canine Nutrition Company Inc.

(Doing Business As: Virchew)

Form 45-106F2
Offering Memorandum for Non-Qualifying Issuers

Date: October 25, 2018

The Issuer

Name: Dogg Canine Nutrition company Inc. ("Dogg" or the "company")
Head office: Address: #22 – 3036 West 4th Ave., Vancouver, BC V6K 1R4
Phone #: 778-968-8880
E-mail address: invest@virchew.com

Currently listed or quoted: **These securities do not trade on any exchange or market**
Reporting issuer: No
SEDAR filer: No

The Offering

Securities offered	257,813 Common Shares
Price per security	$0.64 CDN
Minimum/Maximum offering	**There is no minimum. You may be the only purchaser.**
Minimum Subscription Amount	$5,000.00 CDN
Payment terms	By cheque, bank draft, bank wire or e-transfer. See item 5.2 Subscription Procedure.
Proposed closing date	Continuous offering. Closings may occur from time to time as subscriptions are received.
Income Tax Consequences	There are important tax consequences to these securities. See item 6.
Resale restrictions	You will be restricted from selling your securities for an indefinite period. See item 10.
Purchaser's rights	You have 2 business days to cancel your agreement to purchase these securities. If there is a misrepresentation in this offering memorandum, you have the right to sue either for damages or to cancel the agreement. See item 11.

No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this offering memorandum. Any representation to the contrary is an offence. This is a risky investment. See Item 8.

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Item 1: Use of Available Funds

1.1 ***Funds -*** The funds available as a result of the Offering, assuming the minimum ($5,000) and maximum ($165,000) Offerings, will be as follows:

		Assuming min. offering	**Assuming max. offering**
A.	Amount to be raised by this offering	$ 5,000**(4)**	$ 165,000
B.	Selling commissions and fees	$ 500**(1)**	$ 16,500(1)
C.	Estimated offering costs (e.g., legal, accounting)	$ 2,000(3)	$ 2,000(3)
D.	Available funds: D = A - (B+C)	$ 3,500	$ 146,500
E.	Additional sources of funding required	$ 0	$ 0
F.	Cost of Debt	$ 0	$ 0**(2)**
G.	Total: G = (D+E) – F	$ 3,500**(4)**	$ 146,500**(4)**

Notes: (1) Assuming 100% of offering is sold by agents receiving a commission of 10%.

(2) The working capital deficiency as of December 31, 2017, is $184,553. The working capital deficiency is due to the nature of the company's vertical, direct (non-retail) business model and development plan. The company's objective was to provide the first-of-its-kind clinical evidence with veterinary partners and clinics. This highly unusual process (no similar model exists) was timely and costly, involving veterinary research and nutritional consulting, production development, in-depth market research and the establishment of partnerships with local veterinarians and clinics. Also, further research and development were needed due to a positive discovery made (through the pilot production process and testing) in the manufacturing of formulations. This offering will not be used to eliminate working capital deficiency. The deficiency will be carried forward into the operating deficiency and eventually covered through additional financings or sales of our products.

(3) This amount represents the estimated fees of the company legal, accountants and other professional advisors.

(4) If the Offering raise is less than the maximum offering the company will reallocate the funds in order of priority for the benefit of the company's short-term objectives. The company will continue to adjust its objectives and raising capital efforts until the amounts raised are adequate to cover the priorities and most important activities of the company.

1.2 *Use of Available Funds*

Description of intended use of available funds listed in order of priority	**Assuming min. offering**	**Assuming max. offering**
Management, Consultants, Salaries, Wages	$ 1,500	$ 85,500
Capital Fundraising Costs, Sales, Marketing Campaigns	$ 0	$ 36,500(1)
Pilot Production Expenses & Distribution	$ 1,500	$ 8,000(1)
Professional Fees, Operations and Administration	$ 500	$ 16,500
Total: Equal to G in the Funds table above	$ 3,500	$ 146,500

Notes: (1) Expenses have been adjusted and offset according to revenue assumptions. Refer to 'Virchew 2018 Start Up Forecast' availability upon request with Offering Documents.

1.3 ***Reallocation*** - We intend to spend the available funds as stated. We will reallocate funds only for sound business reasons as stated above in Notes to "Use of Available Funds".

Item 2: Business of Dogg Canine Nutrition Company Inc.

(**Note:** from this 2.1 section and up to an including section 2.5, we have used our "Doing business as" name, Virchew, during this section of this document rather than "Dogg" or "the company")

2.1 *Structure* - Dogg was incorporated under the British Columbia Business Incorporations Act on December 2, 2010. The original name was not Dogg and additional name changes occurred until the final name of the company was established as Dogg Canine Nutrition Company Inc. on April 13, 2016. Our "Doing Business As", market name was recently changed to ***Virchew*** in Spring 2018.

2.2 Our Business – The company operates a vertical business model (manufacture, market, direct distribution) focused on providing high-quality, plant-based nutrition products and lifestyle products for dogs. Our development plan and revenue model are further supported by veterinary and business to business partnerships, veterinary clinical nutrition services, nutrition programs, online campaigns and community events through our own Virchew Shop and B2B pop-up collaborations.

Our Products

Our food products are 100% plant-based foods supported by clinical evidence, delivered direct to veterinarian clients and customers launching first in the Greater Vancouver, BC area. The plant-based foods and canine nutrition markets have been merging over the last decade. This has resulted in a natural trend toward humanization (extending the same nutrition beliefs and behaviors to our pets). The pet food industry association recently reported this trend as, "The Mean Green Disruption Machine". Therefore, there is a growing demand for natural, plant-based, sustainable, locally-sourced ingredients and trust-worthy dog foods. Virchew intends to provide high-quality fresh plant-based nutritional solutions for dogs to address: chronic disease, disease prevention and optimal health. Our solutions are based on local veterinarian-guided feeding trials and veterinarian clinic nutrition programs and feeding trial protocols that have been created in collaboration with our partner veterinarian professionals.

The Market

After a review of various online reports by several third parties, we believe there are over 75 million dogs in North America. We estimate there are 400,000 dogs within a 20-mile radius in the Greater Vancouver area which is our first planned major center and market for our products.

The global plant-based food market has been predicted to reach at least $30 billion by 2022 and is one of the fastest growing food trend today. The North American pet food market is estimated to be $28 billion during the same time period.

Virchew's primary market consists of the health-conscious consumer who is purchasing primarily plant-based (can be defined as vegan, vegetarian or flexitarian) foods for themselves, their family or their dog. Our ideal customer ranges from between the age of 25 – 45 (75%) and ages 45 – 60 (25%) and are primarily (75%) female and would earn a middle to high class income. We've estimated the lifestyles in this market are primarily natural health and dog (animal) lovers (60%) and plant-based or environmentalist (40%). We intend to reach this market through the following plan.

Our Planned Operations and Business Development Plan

We believe we have **four** key differentiators to other companies in the industry as follows:

- **Direct Distribution:** Virchew intends to produce and distribute directly from our production center to veterinarian clinic patients and Vancouver customer households or their workplace. This *vertical business development model* will allow Dogg to bypass a costly traditional retail model. We believe our vertical development model will allow us to capture all available margins from the local Canadian farm gate suppliers to the consumer's door. Further important reasons for a direct distribution model: to control the quality of our foods (we do not have to offer lengthy, retail shelf-life by using unhealthy preservatives), convenience, high-touch deliveries to customers, and quick turnaround for prescription customizable formulations to our veterinary partner patients.

Our direct distribution will be supported by intense and highly target online campaigns combined with both virtual and live events in an around Vancouver.

- **Veterinarian Partnerships:** Virchew's primary distribution partners are intended to be the 400 companion animal veterinarians in Greater Vancouver (i.e. approx. 1000 dogs per veterinarian). These clinics (approximately 150 clinics) represent and advise clients who are seeking solutions for chronic disease issues, food sensitivities and new food choices that are more local, sustainable and transparently manufactured.

  The primary sales and marketing strategy will be to create strong collaborations, high-touch relationships, clinical nutrition programs and veterinary technologist certification programs with an estimated 400 veterinarians and their staff in the Greater Vancouver area. We've conducted dozens of interviews with veterinarian clinic owners and staff members that have resulted in understanding their needs and business development models. This research combined with the success of recent feeding trials has also resulted in the development of new patient nutrition programs which provide another source of continuous revenue for the potential partner clinic.

- **Business to Business Partnerships:**

  1. Plant-Based B2B - The Plant-based (vegan) market in Vancouver is growing exponentially. Vegan businesses from restaurants to nutritionists to vegan supplies in Vancouver have proven through meetings and interviews to be extremely passionate and supportive of Virchew's mission and brand. We have begun plans to directly collaborate with them in promoting Virchew products and services through a point of sale display in the business locations and affiliate partnerships online, while Virchew promotes their business promotions in return.
  2. Dog Lifestyle Services B2B – Virchew will partner with non-veterinarian canine services such as groomers, trainers, walkers and doggie daycares who, based on research and interviews, are seeking to provide enhanced services and products to their customers.

- **Virchew Shop:** Virchew's vision of creating a new paradigm in canine nutrition will be supported by a shop that is; part-canine nutrition programming, part-store (sample and experience), part-community event space. We describe this center concept by comparing it to an Apple Store. In this center, aside from our primary food and nutrition services, we intend to hold canine nutrition consulting, programs, community activities, educational events, speaking presentations, school tours, etc. Best described as the mortar in our "click and mortar" business model, the Virchew Shop does not require a high traffic, retail store front and therefore our lease costs will be significantly less than a typical storefront. Our long-term mission is to nutritionally and financially sponsor therapy, comfort and service dogs and financially support local animal sanctuaries or rescue organizations.

Each of these key areas will be supported by targeted, diligent sales and marketing campaigns created from the in-depth research and relationships we have built and will continue to build with our partners and customers.

Production:

The company intends to produce its food products in its own facility supported by consultation with our pilot production team at the Saskatchewan Food Industry Development Centre. The production space could also be part of the Virchew Shop depending on ideal lease and location availability in a central Vancouver area. Due to the expertise and background of key management and consultants, the company plans to use a LEAN manufacturing system in an effort to save costs and time as growth occurs in Vancouver. We have plans to duplicate the same production system in other markets should we succeed as anticipated in the Vancouver marketplace.

Marketing Plans

The sales and distribution of our products and services will be performed by our own key, marketing and sales staff. Throughout Fall / Winter 2018 – 2019 we intend to:

- Establish partnership and marketing agreements with veterinarian clinics, supported by our Virchew Vet Tech Plant-Based Nutrition Certification Program and partner marketing programs taught to veterinarian support staff through continued education and lunch and learns.

- Establish affiliate partnerships and marketing campaigns (direct mail, pop-up events and online) with canine service providers (groomers, walkers, trainers, dog-sitters, etc).

- Establish affiliate partnerships and marketing campaigns (direct mail, pop-up events and online) with plant-based businesses (restaurants, human plant-based food products and other vegan-friendly companies)

- The company has entered into written or verbal agreements with several veterinarian clinics, dog groomers, dog hotels and plant-based business owners in Vancouver and has its key management have created sales programs and marketing plans for continuous partnership growth and partner relationship management.

- Hold Virchew Shop pop-up events to demonstrate the eventual ongoing events and programs in our permanent shop.

Competition

Since we believe Virchew is the first company to produce 100% plant-based foods for dogs supported by clinical and case report evidence, in the Vancouver area, we've made these assumptions:

1. Our first competition could be considered part of a smaller niche which would be raw, cooked, frozen or canned animal-based products that are delivered directly to consumer's homes. They promote the health benefits of a fresh diet and usually includes some vegetable sources. These companies are True Carnivores, 3P Naturals, and Wild at Heart.

2. The next would be fresh or frozen (raw meat) or canned foods that are either animal-based or plant-based (some canned foods are available). These products are usually only available at veterinary clinics or specialty pet supply stores. Prescription veterinary diets that include vegan products are Hills, Royal Canin and Science Diet. Companies that offer vegan canned food products in stores are Natural Balance and Halo.

3. The third competitor could be companies that offer vegan kibble products such as Natural Balance, Halo, Petcurean, Ami, Evolution, Vegedog, and V-Dog (US product, not presently shipped to Canada).

After several years of research and knowledge gained from dozens of veterinarian interviews, we believe our plant-based foods made with (as many as possible) Canadian or North American-sourced and sustainable ingredients that are supported by clinical evidence, will be welcomed into the growing market looking for natural, trust-worthy foods for dogs. We believe our pricing for our first formula and treats to be considered very competitive. We've estimated our foods will be priced between a higher quality kibble or typical canned food, and expensive, raw or dehydrated food products.

Raw Materials and Suppliers

We've met with many suppliers and distributors in the Saskatchewan area who are able to meet our quality and quantity requirements at a competitive pricing since most of our raw materials and ingredients will be purchased directly from farming producers. We have not entered into any long-term supply contracts as of the writing of this document. These agreements will likely be completed after we finish our pilot production consulting with the Saskatchewan Food Industry Development Centre and our own production start in Vancouver. Since our ingredients are mostly pulses, lentils, chickpeas and hemp hearts which are hearty crops, and we do not require visually appealing, or commercial human grade ingredients (older supplies or crops that may have been frozen, etc), we believe all the potential suppliers have the ability to support our growth in the future.

2.3 *Development of Business* – On October 16, 2015, we restored the company which had been previously dissolved as a corporate entity with the registrar of companies as we went into additional long-term planning for a relaunch. To relaunch the company, we decided to begin a campaign to enroll the professional opinions and support of veterinarians both locally and internationally who believed in the value of an evidence-based, vegan diet for dogs. We then established clinic partnerships, developed our first formulation with a Board Certified Veterinary Nutritionist, held a successful feeding trial, engaged local veterinarian consultants and continued our veterinarian interview process to gain more understanding of our primary market. We also secured a working agreement with the Saskatchewan Food Industry Development Centre to work with us on our pilot production (research, product development, manufacturing, and packaging).

***Long Term Objectives* -** The objectives for Fall 2018 to December 2023, are to combine the data from ongoing clinical trials and nutrition program, increase collaborative relationships with veterinary clinics supported by a plant-based nutrition, vet tech certification marketing programs in each clinic it serves. We will also continue our partnership and affiliate sales programs with our B2B non-veterinary affiliate partners and grow our own community marketing (online and through our Virchew Shop) as stated under Item 2: *Marketing Plans*.

In Fall of 2021, Dogg anticipates it will begin a duplicate of Virchew's Vancouver operation in other markets in the Pacific North West such as Seattle, Washington and make any adaptations necessary to our model to prepare for rapid West Coast (Washington, Oregon, and California) expansion in 2023 - 2024.

After establishing a solid base of customers and after surveying its community, we intend to begin marketing and distributing direct to its established customers; bulk and plant-based human foods from high quality, plant-based suppliers and business-business partnership companies.

2.4 *Short Term Objectives and How We Intend to Achieve Them*

The following business objectives and milestones describe the major goals that we propose to accomplish in the next twelve months assuming we have the necessary capital available: *(Note: Copies of our Start-Up and 2019 Financial Forecasts which include detailed staffing, sales and marketing costs which are not necessary included in below cost assumptions, are available upon request)*

What we must do and how we will do it	Target completion date or, if not known, number of months to complete	Our cost to complete
Begin 100 Virchew Dogs on foods and treats, who have been referred by our partner veterinarians and hand-picked from Virchew customer waiting list.	October 2018 – January 2019	$20,000
Launch Top 25 Veterinarian Partner Marketing Campaign	October – December 2018	$3,000
Begin development of Virchew Vet Tech Plant-Based Nutrition Program	January - February 2019	$2,500
Launch Top 25 Plant-Based B2B Campaign	October – January 2019	$4,500
Hold Virchew Shop Pop-Up events and test online campaigns.	October – March 2019	$10,000
Production of general formulation and treats in Vancouver temp space	October 2018 – March 2019	$10,000
Continue product development with vet consultants and pilot production. (Research, product development, source suppliers, source for packaging, consultants)	October 2018 – December 2018	$3,000
Develop and continue new formulations with University of Guelph veterinarian nutritionist consultant and begin the plan to hold Virchew Nutrition programs	October 2018 - April 2019	$2,500 - $5,000
Launch sales and marketing campaigns to service 1000 dogs in 2019	February – March 2019	$50,000 - $75,000
Lease, complete leasehold improvements, purchase equipment, supplies, raw materials and open first Virchew production centre and Shop	March – June 2019	$150,000

2.5 *Insufficient Funds* – The funds available as a result of this offering either may not be sufficient to accomplish all of our proposed objectives over the next 12 months. There are no assurances that alternative financing will be available.

2.6 ***Material Agreements***

Our material agreements are as follows:

- Veterinary Clinic Working Agreement – Dogg is party to a Collaboration Agreement with Yaletown Pet Hospital in Vancouver, BC, dated November 9, 2016, whereby the veterinarians at Yaletown Pet Hospital agreed to supervise a home feeding trial comprised of 20 dog patients. After a successful trial, both Dogg and Yaletown Pet Hospital now own the data derived from the study. Dogg provided the foods to the patients in the trial. Dogg will use the data (and data from future trials 2017) for product development and estimates for its future production runs at their Vancouver production facility. This agreement is ongoing until further notice.

- Production Agreement – On February 15, 2018, Dogg entered into an updated working agreement with the Saskatchewan Food Industry Development Centre in Saskatoon, Sask. The Sask. Centre provides pilot production services: product testing, research, equipment recommendations, first formulation and customized treats. The company will retain the specifications to replicate the systems and equipment in its own production facility. This agreement is ongoing until further notice and will be updated as required.

- Veterinary Clinic Collaboration Agreement – In November 2016 Dogg entered into a working agreement with Vancouver Animal Wellness Hospital under the direction of Medical Director, Dr. Katherine Kramer, to provide foods for patient dogs specifically chosen by Dr. Kramer. This agreement is ongoing until further notice.

- Consulting Agreement - Dr. Kathy Kramer - In September 2015 Dogg entered into a consulting agreement whereby Dr. Kramer acts as a veterinarian consultant for veterinarian collaboration relationships, reviews trial results and proposed feeding trial protocols, and introduces new patient dogs into feeding trials, among other tasks as agreed upon between Dogg and Dr. Kramer. Dr. Kramer is compensated through both direct payments for services and stock options. This agreement is ongoing until further notice.

- Consulting Agreement - Dr. Rob Spooner - On November 9, 2015, Dogg entered into a consulting agreement whereby Dr. Spooner (owner of Yaletown Pet Hospital) agreed to hold feeding trials at his clinic on an ongoing basis and will provide Dogg with financial and staffing data to assist in future trials with YPH or other veterinary partner clinic programs. Dr. Spooner is compensated through both direct payments for veterinary services, feeding trial exams and testing costs, and through stock options. This agreement is ongoing until further notice.

- Consulting Agreement – Dr. Sarah Dodd – On March 4, 2018, Dogg entered into a consulting agreement whereby vegan veterinarian, Dr. Dodd of the University of Guelph Veterinary Nutrition Department, is acting as Dogg's Veterinary Nutrition (Resident) consultant to develop formulations for Dogg Virchew. Her consulting is in collaboration with her Board Certified Veterinary Nutritionist Department Head at the University of Guelph (who will give her final approval for each formulation created for Virchew). This agreement is ongoing until further notice.

- Executive Management Agreement - Laura Simonson, CEO: On January 1, 2017, Dogg entered into an executive management agreement with our Chief Executive Officer Ms. Laura Simonson. Under the terms of the agreement, Ms. Simonson will serve as the company's CEO for a one-year term. The agreement automatically renews annually unless otherwise terminated as provided in the agreement. Ms. Simonson's annual base loan is $36,000.

- Executive Management Agreement – Gordon Espeseth, COO: On January 1, 2017, Dogg entered into an executive management agreement with our Chief Operating Officer Mr. Gordon Espeseth. Under the terms of the agreement, Mr. Espeseth will serve as the company's COO for a one-year term. The agreement automatically renews annually unless otherwise terminated as provided in the agreement. Mr. Espeseth's annual base loan is $36,000.

- Shareholder Loan Agreement – On January 1, 2017, Dogg entered into a shareholder loan agreement to evidence funds advanced by Dogg to our Chief Executive Officer Ms. Laura Simonson. The amount loaned from January 1, 2017 to December 31, 2017, was $27,570.08. The interest rate on the loan is 2% per annum.

- Shareholder Loan Agreement – On January 1, 2017, Dogg entered into a shareholder loan agreement to evidence funds advanced by Dogg to our Chief Operating Officer, Mr. Gordon Espeseth. The amount loaned from January 1, 2017 to December 31, 2017, was $27,570.08. The interest rate on the loan is 2% per annum.

- Executive Management Working Agreement – Kim Hoyer, Acting VP, Sales and Marketing for Virchew on July 1, 2018. Under the terms of the agreement, Mr. Hoyer will serve as the company's VP of Sales and Marketing with the option to extend the agreement. Mr. Hoyer's compensation is presently under negotiation and will include consulting fees and stock options.

- Finder's Fee Engagement Agreement – On October 19, 2018, Dogg entered into an agreement with Mr. Rob Harrison to serve as the company's financial capital consultant. The terms of the agreement include referral fees and stock options.

Copies of these agreements may be inspected at 22 – 3036 West 4th Ave, Vancouver, BC, during normal business hours, during the period of distribution of the securities offered hereunder.

Item 3: Interests of Directors, Management, Promoters and Principal Holders

3.1 *Compensation and Securities Held*

The following table sets out the compensation and securities held by each director, officer, promoter and each person who directly or indirectly owns or controls 10% or more any class of voting shares in the company.

Name and municipality of principal residence	**Positions held (e.g., director, officer, promoter and/or principal holder) and the date of obtaining that position**	**Compensation paid by issuer or related party in the most recently completed financial year and the compensation anticipated to be paid in the current financial year**	**Number, type, and percentage of securities of the issuer held after completion of min. offering**	**Number, type, and percentage of securities of the issuer held after completion of max. offering**
Laura Simonson	CEO/Co-Founder	$ 0(1)	5,000,000	43.44%
Gordon Espeseth	President/Co-Founder	$ 0(2)	4,500,000	39.09%

Notes: (1) On January 1, 2017, we entered into an executive management agreement with our Chief Executive Officer, Ms. Laura Simonson. Under the terms of the agreement Dogg has agreed to pay Ms. Simonson $36,000 a year. Ms. Simonson has agreed to treat this amount as a loan due from Dogg until Dogg has sufficient funds to begin paying salaries. See section 2.7 "Material Agreements".

(2) On January 1, 2017, we entered into an executive management agreement with our Chief Operating Officer, Mr. Gordon Espeseth. Under the terms of the agreement Dogg has agreed to pay Mr. Espeseth $36,000 a year. Mr. Espeseth has agreed to treat this amount as a loan due from Dogg until Dogg has sufficient funds to begin paying salaries. See section 2.7 "Material Agreements".

Our directors and executive officers are also reimbursed for their business expenses.

3.2 Management Experience

The following table sets out the principal occupation of the directors and executive officers of the company over the past five years.

Name	Principal occupation and related experience
Laura Simonson, CEO and Director	Other than for an approximate one year period, Ms. Simonson's principal occupation from March 1, 2012, to today's date has been as the CEO of Dogg and its predecessors. Prior to focusing on Virchew and Dogg, Ms. Simonson was involved with real estate sales, marketing, and management for a seven-year period. Ms. Simonson created, financed and managed a health and fitness studio for over 8 years. Prior to her that, Ms. Simonson was involved with real estate sales (management and marketing) for a seven-year period. She became interested in natural health, fitness and a plant-based diet in 1988. This included researching plant-based diets for dogs. She formed Dogg with her partner, Gord Espeseth after a successful plant-based diet experience with their own dog, extensive market research and due to her interviews with dozens of veterinarian professionals who confirmed the industry demand for foods such as Virchew.
Gordon Espeseth. COO and Director	Other than for an approximate one-year period, Mr. Espeseth's principal occupation from March 1, 2012, to today's date has been as the COO of Dogg and its predecessors. Mr. Espeseth has over three decades of entrepreneurial, business ownership and executive management experience. Mr. Espeseth was the owner of a large food production facility, Empire Meats, in Saskatoon Saskatchewan. He subsequently founded TRAK, which designed, manufactured and sold innovative kayaks. Mr. Espeseth's career background also includes experience as a bush pilot, airline base manager in Northern Saskatchewan and social worker.
Kim Hoyer, VP Sales & Marketing	Other than his establishing his own sales and marketing consultancy company called Factor X Solutions, Kim Hoyer is a sales and productivity expert who assists companies to optimize successful sales campaigns and systems. His in-depth experience has assisted many leading companies and organizations such as Cirque du Soliel, Leviton, The Calgary Flames, RBC Royal Bank, Ten Thousand Villages, Manulife Bank, The Better Business Bureau, Rogers Communications, Packers Plus Energy Services, The Brick, Lufkin, Panorama Mountain Village, 1-800-GOT-JUNK?, Castle Mountain Resort, Leviton, Polaris Leasing, The Calgary Exhibition & Stampede, Grand Pacific Resorts, SUN Nissan, Ambrose University, Abbotsford School District, Mission School District, Farm Credit Canada, UBC: Carey Theological College, SaskPower, TRAK Kayaks, Family Inter-agency Committee, and Medican Construction.

3.3 Penalties, Sanctions and Bankruptcy

In a settlement agreement with BC Securities Commission, Directors, Laura Simonson and Gordon Espeseth sold securities without filing a prospectus and without an exemption from the prospectus requirement. Further information can be found on the BC Securities Commission website by searching: 2018 BCSECCOM 146

No director or officer of Dogg or any company that the directors and officer or control person of the company has been petitioned into bankruptcy, made a voluntary assignment in bankruptcy, made a proposal under any bankruptcy or insolvency legislation, proceedings, arrangement or compromise with creditors or appointment of a receiver, receiver manager or trustee to hold assets, that has been in effect during the last 10 years.

3.4 Loans

The following table sets out the loans owed to and by Dogg as of December 31, 2016.

Name	Type of Loan	Date	Amount	Terms	Due Date
Laura Simonson	Shareholder loan owed to Dogg	Effective: January 1, 2011, to December 31, 2016	$46,276.67[1]	2% per annum	The loan has no set repayment date
Gordon Espeseth	Shareholder loan owed to Dogg	Effective: January 1, 2011, to December 31, 2016	$46,276.67[1]	2% per annum	The loan has no set repayment date

(1) Total (and cumulative) amount from January 1, 2011 - December 31, 2016

The following table sets out the loans owed to and by Dogg as of Dec 31, 2017

Name	Type of Loan	Date	Amount	Terms	Due Date
Laura Simonson	Shareholder loan owed to Dogg	Effective: January 1, 2017, to December 31, 2017	$27,570.08	2% per annum	The loan has no set repayment date
Gordon Espeseth	Shareholder loan owed to Dogg	Effective: January 1, 2017, to December 31, 2017	$27,570.08	2% per annum	The loan has no set repayment date

Item 4: Capital Structure

4.1 Share Capital

The following table sets out the share capital of Dogg as of October 15, 2018.

Description of security	Number authorized to be issued	Price per security	Number outstanding as at October 15, 2018	Number outstanding after min. offering	Number outstanding after max. offering
Class A Shares	Unlimited	N/A[1]	11,448,694	11,456,507	11,706,507
Class B Shares	Unlimited	N/A	0	0	0
Class C Shares	Unlimited	N/A	0	0	0

Notes: (1) The Class A Shares are without par value. Dogg has issued and sold securities at various prices since inception

4.2 Long Term Debt Securities

Dogg has no long-term debt securities.

4.3 Prior Sales

The following table sets out the share issuances of the securities since January 1, 2017.

Date of issuance	Type of security issued	Number of securities issued	Price per security	Total funds received
January 1, 2017	Class A Shares	8,333	$0.60	$ 5,000
January 10, 2017	Class A Shares	16,667	$0.60	$10,000
March 31, 2017	Class A Shares	8,333	$0.60	$ 5,000
March 31, 2017	Class A Shares	8,333	$0.60	$ 5,000
April 1, 2017	Class A Shares	16,667	$0.60	$10,000
May 17, 2017	Class A Shares	8,333	$0.60	$ 5,000
June 3, 2017	Class A Shares	8,333	$0.60	$ 5,000
June 9, 2017	Class A Shares	8,333	$0.60	$ 5,000
September 5, 2017	Class A Shares	25,000	$0.60	$15,000
September 12, 2017	Class A Shares	8,333	$0.60	$ 5,000
November 17, 2017	Class A Shares	8,333	$0.60	$ 5,000
November 21, 2017	Class A Shares	8,333	$0.60	$ 5,000
December 4, 2017	Class A Shares	158,334	$0.60	$95,000
January 16, 2018	Class A Shares	8,333	$0.60	$ 5,000
January 23, 2018	Class A Shares	8,333	$0.60	$ 5,000
January 24, 2018	Class A Shares	8,333	$0.60	$ 5,000
January 24, 2018	Class A Shares	8,333	$0.60	$ 5,000
February 28, 2018	Class A Shares	8,333	$0.60	$ 5,000
February 28, 2018	Class A Shares	14,006	$0.60	$ 8,404
February 28, 2018	Class A Shares	8,333	$0.60	$ 5,000
October 15, 2018	Class A Shares	1,614	Stock Option	
October 15, 2018	Class A Shares	14,331	Stock Option	
October 15, 2018	Class A Shares	80,000	Stock Option	
October 15, 2018	Class A Shares	100,000	Stock Option	

Item 5: Securities Offered

5.1 *Terms of Securities*

The securities being offered pursuant to this Offering are Class A Shares in Dogg. The price of each Class A Share is $0.64.

During the period of this offering, the minimum number of Class A Shares that must be purchased by a subscriber is 7,813 Class A Shares requiring a minimum investment of $5,000.

Holders of Class A Shares have the right to participation in the election of directors, to approve financials and appoint auditors, to approve changes to the shareholder's agreement, and to approve certain decisions regarding the sale of shares. Holders of Class A Shares also have the right to participate equally, share for share, in a distribution of the assets or property of the company on its liquidation, dissolution or windup.

5.2 *Subscription Procedure*

(a) Subscription Documents

Subscribers who wish to purchase Class A Shares will be required to enter into a subscription agreement with Dogg by completing and delivering the subscription agreement and related documentation to Dogg. The subscription agreement contains, among other things, representations and warranties required to be made by the purchaser that it is duly authorized to purchase the Class A Shares, that it is purchasing the Class A Shares for investment and not with a view for resale and as to its corporate status or other qualifications to purchase the Class A Shares on a "private placement" basis. Reference is made to the subscription agreement and related documentation, copies of which have been provided with this offering memorandum, for the specific terms of these representations, warranties, and conditions.

Persons wishing to subscribe for Class A Shares under this Offering may do so by completing the following three steps:

1. Execute a subscription agreement as well as any documentation required by the applicable securities laws of the jurisdiction in which they are resident (copies of which are attached to the subscription agreement);
2. Pay the subscription price in respect to the Class A Shares subscribed for, by way of certified cheque, bank draft, e-transfer or wire transfer payable to Dogg Canine Nutrition Company Inc.
3. Deliver all of the foregoing to Dogg at: Dogg Canine Nutrition Company Inc. 22 – 3036 West 4th Avenue, Vancouver, BC, V6K 1R4

The subscription funds will be held in trust until midnight of the second business day subsequent to the date that each Subscription Agreement is signed by a Subscriber. Subject to applicable securities laws, and the purchaser's two-day cancellation right, a subscription for Class A Shares, evidenced by a duly completed Subscription Agreement delivered to Dogg shall be irrevocable by the purchaser. See ITEM 11 – Purchaser's Rights. Dogg will return all consideration to you if you exercise the right to cancel the Subscription Agreement within the prescribed time.

This is a continuous offering. Closings may occur from time to time as subscriptions are received. It is expected that certificates representing the Class A Shares will be available for delivery within a reasonable period of time after the relevant closing date(s).

This Offering is not subject to any minimum subscription level, and there are no conditions of closing; therefore any funds received from the purchaser are available to Dogg and need not be refunded to the investor. Closings will take place periodically at Dogg's discretion. Funds available under this offering may not be sufficient to accomplish our proposed objectives.

Subscriptions for Class A Shares will be received, subject to rejection and allotment, in whole or in part, and subject to the right of Dogg to close the subscription books at any time, without notice. If a subscription for Class A Shares is not accepted, all subscription proceeds will be promptly returned to the Subscriber without interest.

Subscriptions for Class A Shares are subject to acceptance by Dogg and compliance with applicable securities laws. The Subscription Agreement referred to herein contains representations and warranties of the purchaser, which Dogg will be relying upon in order to determine the eligibility of the potential purchaser to subscribe for and purchase Class A Shares pursuant to the Offering.

Notwithstanding the above, subscription agreements from trustees for RRSPs or RRIFs under the Tax Act will be accepted by Dogg without the accompanying payment, to accommodate their administrative procedures. In such case, the share certificates for the Class A Shares will be delivered by Dogg in exchange for payment of the Subscription Price.

The Class A Shares have not been and will not be registered under the United States Securities Act of 1933, as amended, and subject to certain exceptions, may not be offered or sold in the United States.

You should carefully review the terms of the Subscription Agreement attached hereto for more detailed information concerning the rights and obligations applicable to you and Dogg. Execution and delivery of the Subscription Agreement will bind you to the terms thereof, whether executed by you or by an agent on your behalf.

(b) Distribution

The Offering is being made to, and subscriptions will only be accepted from, persons resident in the Provinces of British Columbia, Alberta, Saskatchewan, and Manitoba pursuant to the Offering Memorandum, "accredited investor" and other applicable exemptions from the prospectus requirements of *National Instrument 45-106* adopted by Canadian Securities Administrators.

Subscriptions for the Class A Shares may also be accepted from subscribers in other jurisdictions at Dogg's discretion, provided that each such purchaser provides to the Dogg the full particulars of the exemption from the registration and prospectus requirements under applicable securities laws being relied on and evidence of the purchaser's qualifications thereunder. The foregoing exemptions relieve the Dogg from the provisions of applicable securities laws which otherwise would require the Dogg to file and obtain a receipt for a prospectus. Accordingly, prospective Subscribers for the Class A Shares will not receive the benefits associated with a subscription for securities issued pursuant to a filed prospectus, including the review of material by securities regulatory authorities.

You should consult your own professional advisors.

Item 6: Income Tax Consequences and RRSP Eligibility

6.1 *General Tax Advice*

You should consult your own professional advisors to obtain advice on the income tax consequences that apply to you.

6.2 *Material Tax Consequences*

We believe that the following summary presents fairly the principal federal and British Columbia income tax considerations generally applicable to Dogg and to Investors pursuant to this offering memorandum. This summary assumes that Investor is at all material times resident in Canada and British Columbia, deals at arm's length and is not affiliated with Dogg and holds Class A Shares as capital property all within the meaning of the *Income Tax Act*, RSC 1985, c 1 (as amended) (**Federal Tax Act**) and the *Income Tax Act*, RSBC 1996, c 215 (as amended) (**BC Tax Act**). Class A Shares will generally be considered to be capital property to an Investor unless such Investor holds such shares in the course of carrying on a business or has acquired such Class A Shares as an adventure in the nature of trade.

Note: *Over the fiscal years 2015, 2016 and 2017 Dogg obtained registration and was qualified as an eligible business corporation (**EBC**) under the Small Business Venture Capital Act, RSBC 1996, c 429 (**SBVCA**).*

As of the writing of this document, Dogg is awaiting the 2018 approval of this program. This summary assumes Dogg will be qualified again as an EBC under the SBVCA and will continue to be so qualified hereafter on a continuous basis. The investor should not assume Dogg will requalify as an EBC under the SBVCA for 2018. If Dogg requalifies as an EBC for 2018 then the following information could pertain to tax consequences of investing, holding, disposing and gifting of Class A Shares having regard to the Investor's particular circumstances.

This summary is based on management's understanding of the Federal Tax Act, the BC Tax Act, the SBVCA, all published proposals for the amendment to the Federal Tax Act, the BC Tax Act and the SBVCA (**Proposed Amendments**), and upon our understanding of the prevailing administrative practices of the Canada Revenue Agency and the British Columbia Ministry of Finance. This summary does not address all of the federal and British Columbia income tax consequences of an investment in the shares and also does not address the application of any income tax laws of any Province other than British Columbia or any territory or foreign jurisdiction. This summary does not otherwise take into account or anticipate any change in law or administrative practice. No assurances can be given that the Proposed Amendments will be enacted as proposed or that legislative, judicial or administrative changes will not modify or change the statements express herein.

This summary is of a general nature only and is not intended to be, nor should it be construed to be, legal or tax advice to any particular Investor. Each Investor is advised to obtain independent advice regarding the federal and British Columbia income tax consequences of investing, holding, disposing and gifting of Class A Shares having regard to the Investor's particular circumstances.

Small Business Venture Capital Act

In the event that Dogg is requalified as an EBC under the SBVCA for the year 2018 – March 2, 2019. Dogg is entitled to apply on behalf of purchasers of the Class A Shares who are residents in British Columbia on the date of the purchase for tax credit certificates entitling the purchasers to a tax credit equal to 30% of the amount paid by the purchasers for the Class A Shares. The issuance of tax credit certificates is contingent on available room in the province's budget for the tax credit imposed by the SBVCA. If a tax credit certificate is issued to our BC resident purchasers, it will entitle these purchasers to a credit against the purchaser's provincial income tax payable to the Province of British Columbia for the taxation year.

A Subscriber who is an individual investor must deduct the lesser of his or her tax credit or $60,000 against tax otherwise payable under the BC Tax Act for that taxation year. To the extent that the tax credit of the individual exceeds the amount of provincial taxes payable, the individual will be entitled to a refund of the difference between the lesser of $60,000 or his or her tax credit and the tax otherwise payable, after deducting certain other credits available under the B.C. Tax Act.

In administering the refund process, the refund must first apply to offset other amounts payable, including arrears under both the Tax Act and the B.C. Tax Act. An individual shareholder may claim a tax credit in respect of the prior taxation year if the Class A Shares of an EBC are purchased within the first 60 days of the next ensuing taxation year. If an individual purchaser resides in British Columbia at the date of the subscription for shares but resides outside the province at the end of the year, this may affect the individual's ability to claim the tax credit. Individual shareholders who plan to move outside of British Columbia before year-end are urged to consult with their professional advisors about their eligibility to claim the tax credit. A purchaser that is a corporation must deduct the tax credit earned in the taxation year from tax otherwise payable by the corporation under the B.C. Tax Act; there is no annual limit on the tax credit for corporations. A corporation is not entitled to a refund in respect of a taxation year if the amount of the tax credit exceeds the amount of its tax otherwise payable under the B.C. Tax Act for the taxation year. A tax credit not so utilized by a corporation may be carried forward for up to four subsequent taxation years and may be utilized to the extent that there is tax otherwise payable under the B.C. Tax Act in such taxation years. As a condition of receiving the tax credit, our B.C. resident purchasers will be required to own the Class A Common Shares for 5 years. If you require further information about the SBVCA you are advised to consult their own professional advisors or contact the British Columbia Investment Capital Branch. In registering a company under the SBVCA, the Province of British Columbia makes no representations with respect to any tax considerations discussed in this document other than with respect to those dealing with the British Columbia tax credit available in respect of the purchase of the Class A Shares. The Province of British Columbia in no way guarantees the value of any shares issued by an EBC registered corporation under the SBVCA nor does it in any way express an opinion as to the financial condition of the issuing company or the merits of an investment in shares of the issuing company.

6.3 RRSP Eligibility

Not all securities are eligible for investment in a registered retirement savings plan (RRSP). You should consult your own professional advisors to obtain advice on the RRSP eligibility of these securities.

This discussion applies to an RRSP for which Class A Shares are a qualified investment. Class A Shares may be held in an RRSP under which the Individual Tax Credit Recipient is the Annuitant or a Spousal RRSP under which the Spouse of such individual is the Annuitant. The individual may acquire the Class A Shares from us and then transfer or contribute them to the RRSP or may cause the RRSP to acquire the Class A Shares directly from us. Where Class A Shares are acquired directly by an RRSP, the individual who is the Annuitant under the RRSP may be eligible for the Tax Credit, in respect of those shares. The following discussion deals with the different options available for holding Class A Shares in an RRSP or RRIF. The income tax consequences to an individual Investor of holding his or her Class A Shares through an RRSP and of either transferring Class A Shares to such RRSP or causing the RRSP to acquire the Class A Shares directly will depend on the individual Investor's particular circumstances. Individual Investors are encouraged to consult their own professional tax advisors as to the particular income tax consequences of acquiring or holding Class A Shares in an RRSP or RRIF.

Qualified Investment

A Class A Share will be a qualified investment under the *Federal Tax Act* for an RRSP or Comma RRIF, except in certain limited situations. A Class A Share will not be a qualified investment for an RRSP or RRIF if the Investor who is the Annuitant thereunder owns, directly or indirectly, 10% or more of our issued shares of any class or of any other corporation that is related to us. In determining whether the 10% are exceeded, each Investor is deemed to own all the Class A Shares that are owned by persons with whom the Investor does not deal at arm's length and each beneficiary of a trust or member of a partnership, is deemed to own that proportion of all such Class A Shares owned by the trust or partnership, that the fair market value at that time of the beneficial interest of the beneficiary in the trust or the member's interest in the partnership, is of the fair market value of all beneficial interests in the trust or interests in the partnership.

Class A Shares may not be a qualified investment for an RRSP or RRIF if an Investor provides services to, or acquires goods from, or is provided services by, us or persons related to us and the RRSP or RRIF receives an amount from us in respect of the Class A Shares that could reasonably be considered to be on account of, or in lieu or satisfaction of payment for such goods or services. The detailed rules relating to the eligibility for investments are set out in the Federal Tax Act. Investors should consult their own tax advisors to confirm whether Class A Shares are qualified investments for their RRSPs or RRIFs, based upon their particular circumstances.

Shares held by an RRSP

An individual investor, that is the Annuitant of the RRSP or whose Spouse is the Annuitant of a Spousal RRSP, can cause the RRSP to acquire the Class A Shares by making a contribution to the RRSP. The Annuitant is entitled to the Tax Credit where the Class A Shares are acquired by the RRSP.

Contribution of Shares to an RRSP

Following the acquisition of Class A Shares by an individual Investor, subject to having sufficient RRSP deduction limit, the individual Investor may transfer the Class A Shares to an RRSP or Spousal RRSP, of which the individual or the individual's spouse is the Annuitant. The transfer will qualify as a contribution equal to the fair market value of the Class A Shares. Contributions to RRSPs are deductible in accordance with the detailed provisions of the Federal Tax Act. This deduction is in addition to the Tax Credit. Generally, for any year, an individual Investor may deduct against taxable income an amount equal to the lesser of the fair market value of the Class A Shares transferred and such individual Investor's remaining RRSP deduction limit after deducting other RRSP contributions made for the year. An Investor's RRSP deduction limit for a year is generally defined in the Federal Tax Act to be the aggregate of the following amounts:

1. The individual Investor's unused RRSP deduction limit from the preceding year (essentially the RRSP deduction limit for all years less the RRSP contribution deducted);

2. The lesser of 18% of the individual Investor's earned income for the preceding year and the RRSP dollar limit for the current taxation year; and

3. Certain pension plan adjustments.

An individual Investor's unused RRSP deduction limit for 1991 and subsequent years can be carried forward to increase the amount of the individual Investor's RRSP deduction limit subject to the adjustment discussed above for a subsequent year.

Contributions made to an RRSP on or before the day that is 60 days after December 31 can be deducted against taxable income, subject to the limitations discussed above, for the year in which the contribution is made, or the preceding year.

Determination of Fair Market Value

The determination of the fair market value of the Class A Shares at the time of the transfer is a factual matter. The CRA has the right to review and challenge an Investor's determination of the fair market value. An individual Investor who wishes to acquire Class A Shares and to transfer them to an RRSP on a date subsequent to their acquisition should take into account the potential risk of realizing a capital gain or unusable capital loss upon such transfer. See "Income Tax Considerations – Consequences of the Disposition of Shares".

Shares held by a RRIF

An individual Investor can transfer his or her Class A Shares to a RRIF. The transfer of Class A Shares from an individual Investor to a RRIF under which the individual Investor or the Spouse is the Annuitant will result in the disposition of the Class A Shares and have the same tax consequences described above in relation to transfers of Class A Shares by an individual Investor to an RRSP. The transfer of the Class A Shares to the RRIF by an individual Investor will not impact on the ability to claim Tax Credits, which will be available to the Individual Tax Credit Recipient on the same basis as if the Class A Shares were not transferred to the RRIF.

There is no tax deduction available for a contribution of Class A Shares to a RRIF. The Federal Tax Act requires that a minimum percentage of the assets of a RRIF be withdrawn in each year. An individual must plan such RRIF's investments in such a way as to allow withdrawal of the required amount in each year. Because of the restrictions placed on the redemption of Shares by us, an Annuitant of a RRIF may be unable to withdraw the required amount in cash. If sufficient liquid assets are not available in the RRIF to make the necessary annual withdrawal, then a portion of the Class A Shares may have to be withdrawn in lieu of cash.

Item 7: Compensation Paid to Sellers and Finders

Where allowed by applicable securities laws, Dogg may offer compensation of up to a maximum of 10% of the gross proceeds realized on the sale of the Class A Shares under this offering to registered dealers, exempt market dealers, or where permitted non-registrants, including parties related to such entities such as employees and/or contractors of such parties, and officers and directors. We do not intend to pay our Directors, officers or employee's finder's fees or commissions.

Item 8: Risk Factors

(a) Investment Risk

Investment in the Class A Shares is Speculative.

An investment in the Class A Shares under this Offering is highly speculative. You should buy them only if you are able to bear the risk of the entire loss of your investment and have no need for immediate liquidity in your investment. You should review the offering memorandum in its entirety. An investment in the Class A Shares should not constitute a major portion of your investment portfolio and is suitable for you only if you have sufficient income and funds such that if you lose the investment you are considering making into the company that it does not have a material negative impact to your financial standing. You should consult with your own independent professional legal, tax investment, and financial advisors, to assess, prior to purchasing any Class A Shares, the appropriateness of our Class A Shares in relation to your financial and investment objectives and circumstances, and in relation to the tax consequences of our Class A Shares.

No Regulatory Review

We are offering our Class A Shares only in British Columbia, Alberta, Saskatchewan, and Manitoba, to those persons who qualify under applicable securities laws. No regulatory authority has reviewed this offering memorandum.

No Minimum Offering

Other than a minimum investment amount of $5,000 per investment, this Offering is not subject to any minimum subscription level. Accordingly, you may be the only purchaser of Class A Shares. Funds available under the Offering may not be sufficient to accomplish our proposed goals.

No Liquidity; Resale Restrictions

There is currently no market through which the shares may be sold and purchasers may not be able to resell shares purchased. Further, Dogg does not currently intend to make or arrange for the creation of, a market for the purposes of trading the Class A Shares and does not currently intend to seek a listing of the Class A Shares on a stock exchange or similar trading market. Holders of Class A Shares may not be able to liquidate their investment on a timely basis and Class A Shares may not be readily accepted as collateral for a loan (see section 5.2). Investment should only be considered by those investors who are able to make a long-term investment and bear the economic risk of a complete loss of the investment.

(b) Issuer Risks

Speculative Nature of Our Business

The purchase of our Class A Shares is suitable for you only if you are aware of the inherent risks in the venture capital and the early stage companies, have the ability and willingness to accept the risk of total loss of your invested capital and have no immediate need for liquidity. We cannot assure you of any return of, or on, your investment in our Class A Shares.

Limited Operations

Dogg was revived in 2015, since that time our activities have been limited to fundraising, research, product development, feeding trials with two veterinary clinics, and attendance at meetings and forums – please refer to "Development of Business". Dogg has very limited operations, no history of income and nominal assets. We are not certain that we will be able to successfully complete our financing under this offering, development and production plans or to operate profitably over the short term or an extended period.

Use of Proceeds

The use of proceeds and the dollar amounts of each item in this offering memorandum are estimates only. The actual use will vary from the estimates and such variation may be significant. Any negative variation may leave the company short of capital and such shortage may cause the company, to fail or require additional funds at uncompetitive or uneconomic prices, and you may receive no return, or repayment of your investment.

Future Operations and Need for Additional Funds

Dogg will require significant amounts of capital and financing to fund its planned development and operations. Additional financing in excess of that available to us will be required to complete the financing requirements of Dogg's business. Amongst other effects, this may result in a significant dilution of Dogg's share capital. There is a significant risk that Dogg may be unable to raise sufficient funds by way of other financings and accordingly may have insufficient funds available to implement its business plans.

Equity Allocation – EBC under the SBVCA

Dogg cannot be certain that an EBC requalification (BC Tax Credit for BC Investors) and extension will be granted under the SBVCA or that a further equity allocation will be granted to us, if required. There is no assurance that, even with the continuation of the Equity Capital Program, we will receive sufficient equity allocation to provide Tax Credits on the payment of any subscriptions during the time period of this offering.

(c) Industry Risk

Innovative food products

We are subject to significant risks associated with introducing new plant-based products into an established industry with a history of primarily animal-based ingredients and animal-based by-products. This includes the risk that our new product developments will not produce sufficient sales to recoup our investment. Our success will depend on our ability to build a market through veterinary partnerships and customers for our products. We cannot assure you that we will be successful in achieving market acceptance of our products. Our failure to successfully produce high-quality, innovative plant-based food products, new veterinary clinic marketing programs and new customer acquisition programs could harm our ability to grow our business and could have a material adverse effect on our business, results of operations and financial condition.

Competition

The Issuer operates in a canine nutrition, competitive industry. There are other competitors that are further along in its development stage and more established than the Issuer and who may have access to more resources than the Issuer. If the Issuer is unable to compete it could have a material adverse effect on the Issuer's business. The Issuer cannot be certain that it will successfully compete with its competitors that may have greater financial, sales and technical resources. As a result, the Issuer may need to increase its marketing, advertising, and promotional spending to secure market share, which may adversely impact its revenues and ultimately its profitability. The Issuer may not have the financial resources to increase such spending when necessary to compete.

Direct Distribution vs Retail Distribution

Our future success depends largely on our ability to build the company without the use of a traditional retail distribution system. We cannot assure we will be successful in achieving a strong distribution channel through partnerships with veterinarians or create new customers acquisition programs through online and event marketing in the time period we have budgeted. Our failure to build our direct distribution brand could harm our ability to grow our business and could have a material adverse effect on our business, results of operations and financial condition.

Contamination of raw materials

We rely on our suppliers to provide safe, non-contaminated raw materials. Failure by our farming producers and food supplement producers to provide ingredients or supplements that have not been contaminated by farming chemicals or cross-contaminated with toxic ingredients, without our knowing, could affect the safety of our foods and therefore damage our reputation with present or future customers. Further, although we will not be using any animal ingredients, it's possible to have vegetable and plant-based ingredients that have been contaminated with bacteria such as salmonella, E-coli or listeria without our knowing from our producers. These conditions could result in a significant financial issue, damage our reputation or slow down our business development growth.

Item 9: Reporting Obligations

9.1 *Ongoing Financial and Other Information*

We are not a reporting issuer under securities laws, and as such are not obligated to make public our ongoing financial or other information. If you purchase our Class A Shares and become a shareholder, you will receive, at a minimum, annual financial statements, including an annual report, corporate updates and any other disclosure required in accordance with the BCBCA. You will also be given notice of and entitled to attend general meetings of the holders of our outstanding Shares in accordance with the BCBCA. In addition to the annual reporting, Dogg intends to provide shareholders with quarterly updates regarding the company.

9.2 *More Information*

Not Applicable.

Item 10: Resale Restrictions

10.1 *General Restrictions*

For trades in Alberta, British Columbia, Manitoba and Saskatchewan:

> These securities will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the securities unless you comply with an exemption from the prospectus and registration requirements under securities legislation.
>
> In addition to the foregoing, the SBVCA, our Articles of Incorporation and our Shareholders Agreement contain provisions restricting the transfer of our Class A Shares. You must comply with such restrictions on transferability.

10.2 *Restricted Period*

For trades in Alberta, British Columbia, Manitoba and Saskatchewan:

> These securities will be subject to a number of resale restrictions, including a restriction on trading. Until the restriction on trading expires, you will not be able to trade the securities unless you comply with an exemption from the prospectus and registration requirements under securities legislation
>
> Unless permitted under securities legislation, you cannot trade the securities before the date that is four months and a day after the date the company becomes a reporting issuer in any province or territory of Canada.

10.3 *Manitoba Resale Restrictions*

Unless permitted under securities legislation, you must not trade the securities without the prior written consent of the regulator in Manitoba unless

(a) Dogg has filed a prospectus with the regulator in Manitoba with respect to the securities you have purchased and the regulator in Manitoba has issued a receipt for that prospectus, or

(b) you have held the securities for at least 12 months.

The regulator in Manitoba will consent to your trade if the regulator is of the opinion that to do so is not prejudicial to the public interest.

Item 11: Purchasers' Rights

If you purchase these securities you will have certain rights, some of which are described below. For information about your rights you should consult your lawyer.

(1) Two Day Cancellation Right

You can cancel your agreement to purchase these securities. To do so, you must send a notice to Dogg by midnight on the 2nd business day after you sign the agreement to buy the securities.

(2) Statutory Rights of Action in the Event of a Misrepresentation

Securities legislation in certain of the Canadian provinces provides purchasers of securities pursuant to an offering memorandum (such as this Offering Memorandum) with a remedy for damages or rescission, or both, in addition to any other rights they may have at law, where the offering memorandum and any amendment to it contains a "**Misrepresentation**".

Where used in this section a "**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 not misleading in light of the circumstances in which it was made.

A "**material fact**" means a fact that significantly affects or would reasonably be expected to have a significant effect on the market price of value of the Units. These remedies, or notice with respect to these remedies, must be exercised or delivered, as the case may be, by the purchaser within the time limits prescribed by applicable securities legislation.

British Columbia, Alberta, Prince Edward Island, Newfoundland, Northwest Territories, Nunavut and Yukon

If there is a misrepresentation in this offering memorandum, you have a statutory right to sue:

(a) Dogg to cancel your agreement to buy these securities, or
(b) for damages against Dogg, its directors, officers, and promoters at the date of the offering memorandum, and every other person who signed this offering memorandum.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after the date of the transaction that gave rise to the cause of action. You must commence your action for damages within the earlier of:

(a) 180 days after learning of the misrepresentation; or
(b) three years after the date of the transaction, that gave rise to the cause of action.

Saskatchewan

If there is a misrepresentation in this offering memorandum, you have a statutory right to sue:

(a) Dogg to cancel your agreement to buy these securities, or
(b) for damages against
   (i) Dogg, its directors, officers, and promoters at the time the offering memorandum was sent or delivered;
   (ii) every person or company whose consent has been filed respecting the offering, but only with respect to reports, opinions or statements that have been made by them;
   (iii) every person who, or company that, in addition to the persons or companies mentioned in clauses (i) and (ii), signed the offering memorandum; and
   (iv) every person who or company that sells securities on behalf of Dogg under the Offering Memorandum.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after the date of the transaction that gave rise to the cause of action. You must commence your action for damages within the earlier of:

(a) one year after learning of the misrepresentation; or
(b) six years after the date of the transaction that gave rise to the cause of action.

Manitoba

If there is a misrepresentation in this offering memorandum, you have a statutory right to sue:

(c) Dogg to cancel your agreement to buy these securities, or
(d) for damages against Dogg, its directors at the date of the offering memorandum, and every other person who signed this offering memorandum.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, there are various defences available to the persons or companies that you have a right to sue. In particular, they have a defence if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in (a) or (b) above, you must do so within strict time limitations. You must commence your action to cancel the agreement within 180 days after the date of the transaction that gave rise to the cause of action. You must commence your action for damages within the earlier of:

(c) 180 days after learning of the misrepresentation; or
(d) two years after the date of the transaction, that gave rise to the cause of action.

(3) Contractual Rights of Action in the Event of a Misrepresentation

Not Applicable

General

Securities laws are complex. Reference should be made to the full text of the provisions summarized above relating to rights of action. The rights discussed above are in addition to, and without derogation from, any other rights or remedies, which Subscribers may have at law.

Subscribers should consult their own legal advisors with respect to their rights and the remedies available to them.

Item 12: Financial Statements

SECTION 1: FINANCIAL STATEMENTS

Dogg Canine Nutrition Company Inc.
Financial Statements
For the years ended December 31, 2016 and 2015
(Expressed in Canadian Dollars)

INDEPENDENT AUDITORS' REPORT

To the Directors of
Dogg Canine Nutrition Company Inc.

We have audited the accompanying financial statements of Dogg Canine Nutrition Company Inc., which comprise the statements of financial position as at December 31, 2016 and 2015, and the statements of loss and comprehensive loss, cash flows and changes in shareholders' equity for the years then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, these financial statements present fairly, in all material respects, the financial position of Dogg Canine Nutrition Company Inc., as at December 31, 2016 and 2015 and its financial performance and its cash flows for the years then ended in accordance with International Financial Reporting Standards.

Emphasis of Matter

Without qualifying our opinion, we draw attention to Note 2 in the financial statements which describes conditions and matters that indicate the existence of a material uncertainty that may cast significant doubt about Dogg Canine Nutrition Company Inc.'s ability to continue as a going concern.

"DAVIDSON & COMPANY LLP"

Vancouver, Canada | Chartered Professional Accountants

March 3, 2017

Dogg Canine Nutrition Company Inc.
Statements of Financial Position
(Expressed in Canadian Dollars)

As at December 31	2016	2015
Assets		
Current		
Cash	$ 2,509	$ 10,674
	2,509	10,674
Shareholder loans receivable (Note 8)	92,553	53,674
	$ 95,062	$ 64,348
Liabilities and Shareholders' Equity		
Liabilities		
Current		
Accounts payable and accrued liabilities	$ -	$ 289
Loans payable (Note 6)	5,800	-
	5,800	289
Loans payable (Note 6)	-	6,250
	5,800	6,539
Shareholders' Equity		
Share capital (Note 7)	226,306	139,175
Deficit	(137,044)	(81,366)
	89,262	57,809
	$ 95,062	$ 64,348

Nature of operations (Note 1)
Subsequent events (Note 10)****

Approved on behalf of the Board on March 2, 2017

"Laura Simonson" Director *"Gord Espeseth"* Director

The accompanying notes are an integral part of these financial statements.

Dogg Canine Nutrition Company Inc.

Statements of Loss and Comprehensive Loss

(Expressed in Canadian Dollars)

For the years ended December 31	2016	2015
Operating expenses		
Bank charges and interest (Note 6)	$ 2,174	$ 2,178
Consulting fees	10,062	13,593
Marketing and promotion	7,834	2,443
Meals and entertainment	2,654	1,216
Office and miscellaneous	7,884	9,007
Professional fees	7,218	1,536
Sample ingredient expenses	12,468	2,318
Veterinary expenses	7,199	-
	(57,493)	(32,291)
Interest income (Note 8)	1,815	1,052
Other income	-	4,267
Loss and comprehensive loss for the year	$ (55,678)	$ (26,972)
Loss per share basic and diluted	$ (0.01)	$ (0.00)
Weighted average number of common shares outstanding, basic and diluted	10,904,395	10,593,342

The accompanying notes are an integral part of these financial statements.

Dogg Canine Nutrition Company Inc.

Statements of Cash Flows

(Expressed in Canadian Dollars)

For the years ended December 31	2016	2015
Cash flows provided by (used in)		
Operating activities		
Loss for the year	$ (55,678)	$ (26,972)
Adjustments for non-cash items:		
Accrued interest expense	500	450
Accrued interest income	(1,815)	(1,052)
Changes in non-cash working capital items:		
Accounts payable and accrued liabilities	(289)	289
Net cash used in operating activities	(57,282)	(27,285)
Financing activities		
Proceeds from issuance of shares	87,131	63,175
Proceeds from loans payable	-	2,500
Repayment of loans payable	(950)	(900)
Net cash provided by financing activities	86,181	64,775
Investing activities		
Loans advanced to shareholders	(37,064)	(26,816)
Net cash used in investing activities	(37,064)	(26,816)
Change in cash during the year	(8,165)	-
Cash, beginning of year	10,674	10,674
Cash, end of year	$ 2,509	$ 10,674
Cash paid during the year for:		
Interest expense	$ -	$ -
Income taxes	$ -	$ -

There were no significant non-cash investing or financing activities during the years presented.

The accompanying notes are an integral part of these financial statements.

Dogg Canine Nutrition Company Inc.

Statements of Changes in Shareholders' Equity
(Expressed in Canadian Dollars)

	Share Capital			
	Shares	Amount	Deficit	Shareholders' Equity
Balance, December 31, 2014	10,518,000	$ 76,000	$ (54,394)	$ 21,606
Issuance of shares	275,064	63,175	-	63,175
Loss for the year	-	-	(26,972)	(26,972)
Balance, December 31, 2015	10,793,064	139,175	(81,366)	57,809
Issuance of shares	159,684	87,131	-	87,131
Loss for the year	-	-	(55,678)	(55,678)
Balance, December 31, 2016	10,952,748	$ 226,306	$ (137,044)	$ 89,262

The accompanying notes are an integral part of these financial statements.

1. N
Nature of Operations

Dogg Canine Nutrition company Inc. (the "company') was incorporated on December 2, 2010 under the laws of the Province of British Columbia. The company designs, manufactures and markets plant-based foods for dogs.

The company's head office and principal business address is 22 - 3036 West 4th Avenue, Vancouver, BC V6K 1R4.

2. Basis of Preparation

These financial statements, including comparatives, have been prepared using accounting policies consistent with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations issued by the International Financial Reporting Interpretations Committee ("IFRIC").

The financial statements have been prepared on a historical cost basis, except for financial instruments classified as financial instruments at fair value through profit or loss, which are stated at their fair value. In addition, these financial statements have been prepared using the accrual basis of accounting except for cash flow information.

The preparation of these financial statements requires management to make certain estimates, judgments and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported expenses during the period. Actual results could differ from these estimates. These financial statements were approved by the Director on March 2, 2017.

See Note 3 for disclosures of estimates.

Going concern of operations

These financial statements have been prepared assuming the company will continue on a going-concern basis. The company has incurred losses since its inception and the ability of the company to continue as a going-concern depends on its ability to raise adequate financing and to develop profitable operations.

Management is actively targeting sources of additional financing which would assure continuation of the company's operations.

The company expects to incur further losses in the development of its business. These circumstances comprise a material uncertainty which may cast substantial doubt on the company's ability to continue as a going concern.

3. Summary of Significant Accounting Policies

The accompanying financial statements have been prepared in accordance with IFRS. The following is a summary of the significant accounting policies used in the preparation of these financial statements:

a) Cash

Cash consists of the company's bank balance. The company's bank account is held at one Canadian chartered bank and earns interest at the current prevailing rates of interest for business operating accounts.

b) Financial Instruments

All financial instruments are initially recognized at fair value on the statement of financial position. The company has classified each financial instrument into one of the following categories: (1) financial assets or liabilities at fair value through profit or loss ("FVTPL"), (2) loans and receivables, (3) financial assets available-for-sale, (4) financial assets held-to-maturity, and (5) other financial liabilities. Subsequent measurement of financial instruments is based on their classification.

Financial assets and liabilities at FVTPL are subsequently measured at fair value with changes in those fair values recognized in the statement of operations. Financial assets "available-for-sale" are subsequently measured at fair value with changes in fair value recognized in other comprehensive income, net of tax.

Financial assets and liabilities "held-to-maturity", "loans and receivables", and "other financial liabilities" are subsequently measured at amortized cost using the effective interest method.

The company has classified its cash as fair value through profit or loss. The company's shareholder loans receivable is classified as loans and receivables. The company's accounts payable and accrued liabilities and loans payable are classified as other financial liabilities.

The company classifies the fair value of financial instruments according to a fair value hierarchy that prioritizes the input to valuation techniques used to measure fair value as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 – inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices; and
- Level 3 – inputs for the asset or liability that are not based on observable market date (unobservable inputs).

See Note 5 for relevant disclosures.

3. Summary of Significant Accounting Policies (cont'd…)

c) Income Taxes

Income tax is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity. Current tax expense is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at period end, adjusted for amendments to tax payable with regards to previous years.

Deferred tax is recorded for temporary differences, between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: goodwill not deductible for tax purposes; the initial recognition of assets or liabilities that affect neither accounting or taxable loss; and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at date of the statement of financial position.

A deferred tax asset is recognized only to the extent that it is probable that future taxable profits will be available against which the asset can be utilized.

Additional income taxes that arise from the distribution of dividends are recognized at the same time as the liability to pay the related dividend. Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the company intends to settle its current tax assets and liabilities on a net basis.

d) Earnings (Loss) Per Share

Earnings (loss) per share has been calculated using the weighted average number of common shares outstanding during the year. Diluted earnings (loss) per share has been calculated using the weighted average number of common shares that would have been outstanding during the respective period had all of the stock options and warrants outstanding at year-end having a dilutive effect been converted into shares at the beginning of the year and the proceeds used to repurchase the company's common shares at the average market price for the year. As at December 31, 2016 and 2015, the company did not have any dilutive instruments outstanding.

e) Use of Estimates

The preparation of the financial statements in accordance with IFRS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could materially differ from these estimates. Significant estimates made by management includes, but are not limited to:

3. Summary of Significant Accounting Policies (cont'd…)

i) Deferred taxes

The company recognize the deferred tax benefit related to deferred income to the extent recovery is probable. Assessing the recoverability of deferred tax assets requires management to make significant estimates of future taxable profit. In addition, future changes in tax laws could limit the ability of the company to obtain tax deductions for deferred income.

f) Foreign Exchange

The functional currency is the currency of the primary economic environment in which the entity operates and has been determined by the company to be the Canadian dollar.

Transactions in currencies other than the Canadian dollar are recorded at exchange rates prevailing on the dates of the transactions. At the end of each reporting period the monetary assets and liabilities of the company that are denominated in foreign currencies are translated at the rate of exchange at the statement of financial position date while non-monetary assets and liabilities are translated at historical rates. Revenues and expenses are translated at the exchange rates approximating those in effect on the date of the transactions. Exchange gains and losses arising on translation are included in the statement of operations.

g) Segmented Reporting

The company currently conducts all operations in Canada in one business segment being the design, manufacturing and marketing of plant-based foods for dogs.

4. New Accounting Pronouncements

New standards and interpretations not yet adopted

Other accounting standards or amendments to existing accounting standards that have been issued but have future effective dates are either not applicable or are not expected to have a significant impact on the company's financial statements.

The company has not early adopted these standards and is currently assessing the impact these standards will have on its financial statements.

Effective for annual periods beginning on or after January 1, 2018:

IFRS 9, Financial Instruments – Classification and Measurement. IFRS 9 is a new standard on financial instruments that will replace IAS 39, Financial Instruments: Recognition and Measurement.

IFRS 9 addresses classification and measurement of financial assets and financial liabilities as well as de-recognition of financial instruments. IFRS 9 has two measurement categories for financial assets: amortized cost and fair value. All equity instruments are measured at fair value. A debt instrument is at amortized cost only if the entity is holding it to collect contractual cash flows and the cash flows represent principal and interest. Otherwise, it is at fair value through profit or loss.

4. New Accounting Pronouncements (cont'd…)

IFRS 15, Revenue from Contracts with Customers. IFRS 15 is a new standard to establish principles for reporting the nature, amount, timing, and uncertainty of revenue and cash flows arising from an entity's contracts with customers. It provides a single model in order to depict the transfer of promised goods or services to customers. IFRS 15 supersedes IAS 11, Construction Contracts, IAS 18, Revenue, IFRIC 13, Customer Loyalty Programs, IFRIC 15, Agreements for the Construction of Real Estate, IFRIC 18, Transfers of Assets from Customers, and SIC-31, Revenue – Barter Transactions involving Advertising Service.

Effective for annual periods beginning on or after January 1, 2019:

IFRS 16, Leases. IFRS 16 specifies how an IFRS reporter will recognize, measure, present and disclose leases. The standard provides a single lessee accounting model, requiring lessees to recognize assets and liabilities for all leases unless the lease term is 12 months or less or the underlying asset has a low value. Lessors continue to classify leases as operating or finance, with IFRS 16's approach to lessor accounting substantially unchanged from its predecessor, IAS 17. The extent of the impact of adoption has not yet been determined.

5. Financial Instruments and Capital Management

Financial Instruments

Financial instruments are those assets and liabilities that will be settled in cash either by payment by the company or on the receipt of cash from another party. Financial instruments held by the company include cash, shareholder loans receivable, accounts payable and accrued liabilities, and loans payable.

The fair value of the company's accounts payable and accrued liabilities and loans payable approximate their carrying value due to the short-term nature, which is the amount recorded on the statement of financial position. The fair value of shareholder loans receivable is undeterminable as there is no stated terms of repayment. The company's other financial instrument, cash, under the fair value hierarchy is based on level 1 quoted prices in active markets for identical assets and liabilities.

The company's risk exposures and the impact on the company's financial instruments are summarized below:

Credit risk

Credit risk is the risk of potential loss to the company if the counterparty to a financial instrument fails to meet its contractual obligations. The company's credit risk is primarily attributable to its cash and shareholder loans receivable. The company limits exposure to credit risk by maintaining its cash with a high-credit quality financial institution.

5. Financial Instruments and Capital Management (cont'd…)

Liquidity risk

The company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at December 31, 2016, the company had a cash balance of $2,509 to settle its current liabilities of $5,800. The company expects to fund these liabilities through capital financing activities.

Market risk

Market risk is the risk of loss that may arise from changes in market factors such as interest rates, foreign exchange rates, and commodity and equity prices.

a) Interest rate risk

The company has cash balances. The company is not at a significant risk to fluctuating interest rates. As of December 31, 2016, the company did not have any investments in investment-grade short-term deposit certificates.

b) Foreign currency risk

The company does not complete transactions in currencies other than the Canadian dollar, therefore it does not believe it is exposed to significant foreign currency risk.

c) Price risk

The company has limited exposure to price risk with respect to commodity and equity prices. Equity price risk is defined as the potential adverse impact on the company's earnings due to movements in individual equity prices or general movements in the level of the stock market. Since the company's shares are not trading, and it does not have any share investments, it does not believe it is exposed to significant price risk.

Capital Management

Capital is comprised of the company's equity. As at December 31, 2016, the company's shareholders' equity was $89,262. The company manages its capital structure to maximize its financial flexibility making adjustments to it in response to changes in economic conditions and the risk characteristics of the underlying assets and business opportunities.

The company is not subject to externally imposed capital requirements. There were no changes in the company's approach to capital management during the year.

6. Loans payable

On October 1, 2012 the company entered into a loan agreement with an arm's length party for a total principal amount of $5,000 and interest of $1,000 due on September 30, 2017. The company is required to make monthly payments of $150 on the principal when cash resources are available. The company repaid $950 during the year ended December 31, 2016 (December 31, 2015: $900).

On February 23, 2015 the company entered into a loan agreement with an arm's length party for a total principal amount of $2,500, bearing 12% interest per annum and due on September 30, 2017.

As at December 31, 2016 $4,450 (December 31, 2015: $5,400) of principal and $1,350 of interest (December 31, 2015: $850) was outstanding relating to the loans.

7. Share Capital

a) Authorized
Unlimited Class A, Class B and Class C common shares without par value.

b) Issuances
During the year ended December 31, 2016 the company issued 159,684 common shares of the company at prices ranging from $0.45 to $0.60 per share for total gross proceeds of $87,131.

During the year ended December 31, 2015 the company the company issued 275,064 common shares of the company at prices ranging from $0.13 to $0.35 per share for total gross proceeds of $63,175.

All shares issued to date are Class A common shares.

8. Related Party Transactions

Key management personnel are the persons responsible for the planning, directing and controlling the activities of the company and include both executive and non-executive directors, and entities controlled by such persons. The company considers all Directors and Officers of the company to be key management personnel.

The following is a summary of related party transactions and balances during the year ended December 31, 2016, not disclosed elsewhere in the financial statements:

As at December 31, 2016, the company had outstanding shareholder loans receivable of $92,553 (December 31, 2015: $53,674). The funds have been advanced to the two officers of the company with interest accruing at a rate of 2% per annum on the outstanding balance at each year end and no set repayment date. The company recorded interest income of $1,815 for the year ended December 31, 2016 (December 31, 2015: $1,052). At year end the balance consisted of principal of $87,319 (December 31, 2015: $50,255) and accrued interest of $5,234 (December 31, 2015: 3,419).

(Expressed in Canadian Dollars)

9. Income Taxes

The reconciliation of income taxes at statutory rates with the reported taxes is as follows:

	Years ended December, 2016	2015
Loss for the year	$ (55,678)	$ (26,972)
Expected income tax (recovery)	$ (14,000)	(7,000)
Change in unrecognized deductible temporary differences	14,000	7,000
Total income tax expense (recovery)	$ -	-

The significant components of the company's unrecognized deferred tax assets and liabilities are as follows:

	Years ended December 31, 2016	2015
Deferred tax assets		
Non-capital losses	$ 35,000	$ 21,000
Net unrecognized deferred tax asset	$ 35,000	$ 21,000

The company has non-capital losses for Canadian income tax purposes of approximately $135,000 which may be carried forward and applied against taxable income. These losses, if not utilized, will expire through to 2036.

Tax attributes are subject to review and potential adjustment by tax authorities.

10. Subsequent Events

On January 4, 2017 the company entered into a loan agreement with an arm's length party for a total principal amount of $12,000, bearing 4% interest per annum and due on September 30, 2017.

On January 10, 2017 the company issued 16,667 common shares of the company at $0.60 per share for total gross proceeds of $10,000.

Dogg Canine Nutrition Company Inc.

Financial Statements
For the year ended December 31, 2017
(Expressed in Canadian Dollars)
Prepared by Management

Dogg Canine Nutrition Company Inc.
Statements of Financial Position
(Expressed in Canadian Dollars)

Prepared by Management

As at December 31	2017	2016
Assets		
Current		
Cash	$77,310	$ 2,509
	77,310	2,509
Shareholder loans receivable	147,693	92,553
	$ 225,003	$ 95,062
Liabilities and Shareholders' Equity		
Liabilities		
Current		
Accounts payable and accrued liabilities	$ -	$ -
Loans payable	1,250	5,800
	1,250	5,800
Loans payable	-	-
	1,250	5,800
Shareholders' Equity		
Share capital	408,306	226,306
Deficit	(184,553)	(137,044)
	225,003	89,262
	$ 225,003	$ 95,062

Approved on behalf of the Board on Aug, 25th, 2018

"Laura Simonson" Director *"Gord Espeseth"* Director

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Dogg Canine Nutrition Company Inc.

Statements of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)
Prepared by Management

For the years ended December 31	2017	2016
Operating expenses		
Bank charges and interest	$ 1,120	$ 2,174
Consulting fees	3,500	10,062
Marketing and promotion	10,642	7,834
Meals and entertainment	1,827	2,654
Office and miscellaneous	8,576	7,884
Professional fees	15,881	7,218
Sample ingredient expenses	1,763	12,468
Veterinary expenses	4,200	7,199
	(47,509)	(57,493)
Interest income	-	1,815
Other income	-	-
Loss and comprehensive loss for the year	$ (47,509)	$ (55,678)

Approved on behalf of the Board on Aug, 25th, 2018

"Laura Simonson"	*"Gord Espeseth"*
Director	Director

Item 13: Date and Certificate

Dated: October 25, 2018

This offering memorandum does not contain a misrepresentation.

Dogg Canine Nutrition Company Inc.

"Laura Simonson"

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Laura Simonson, CEO/Founder

"Gordon Espeseth"

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Gordon Espeseth, COO and Acting Chief Financial Officer
Dated: October 25, 2018

On Behalf of the Directors and Promoters:

"Laura Simonson"

____

Laura Simonson, Director and Promoter

"Gordon Espeseth"

____

Gordon Espeseth, Director and Promoter
Dated: October 25, 2018