

Offering Memorandum for Non-Qualifying Issuers

Date: February 27, 2024

THE ISSUER

NOMISMA VENTURES INC.

Head office: Address: 1127 - 1100 Melville Street, Vancouver, BC, V6E 4A6
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Currently listed or quoted: **These securities do not trade on any exchange or market.**

Reporting issuer? **NO** SEDAR filer? **NO**

THE OFFERING

Securities offered:	Special Warrants (“Special Warrants”)
Price per security:	\$0.05
Minimum offering:	500,000 Special Warrants for gross proceeds of \$25,000. Funds available under the Offering may not be sufficient to accomplish our proposed objectives.
Maximum offering	There is no maximum offering.
Minimum subscription amount:	\$100 (2,000 Special Warrants).
Payment terms:	Payment in full upon subscription, payable to the Issuer.
Proposed closing date(s):	Initial closing on or before December 31, 2024.
Selling agents:	Finders may be engaged by the Issuer to assist with the Offering. See Item 7 “ <i>Compensation Paid to Sellers and Finders</i> ”

Resale Restrictions

You will be restricted from selling your securities for an indefinite period. See Item 10 - “*Resale Restrictions*”.

Purchaser’s Rights

You have two business days to cancel your agreement to purchase these securities. If there is a misrepresentation in this offering memorandum, you have the right to either sue for damages or to cancel the agreement. See Item 11 “*Purchasers’ Rights*”.

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 “*Risk Factors*”.

For distribution to residents of British Columbia only.

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GLOSSARY

The following terms are used in this Offering Memorandum. Care should be taken to read each term in the context of the particular provision of this Offering Memorandum in which it is used.

Board	means the board of directors of the Issuer.
Closing	means a closing of the sale of Special Warrants as the Issuer may determine from time to time.
Closing Date	means in respect of any Special Warrants, the date upon which the subscription for such Special Warrants is accepted by the Issuer, proceeds from the sale of the Special Warrants are received by the Issuer, and the certificate representing the Special Warrants is issued by the Issuer.
Common Share, or Share	means a common share without par value in the capital stock of the Issuer.
Conversion Date	means the date upon which Special Warrants will convert to Shares, being the earliest of (i) listing of the Issuer's Shares has been approved by a stock exchange in Canada, or (ii) closing of a Transaction whereby Special Warrants or Shares are exchanged for shares of an entity listed on a stock exchange in Canada, or (iii) at the discretion of the Issuer.
Issuer, we or us	means Nomisma Ventures Inc.
Offering	means the offering by the Issuer of Special Warrants, in accordance with this Offering Memorandum.
Risk Acknowledgment Form	means the risk acknowledgment form attached as a schedule to the Subscription Agreement.
Special Warrant	means a transferable warrant issued by the Issuer to the Subscriber pursuant to the Offering, evidencing the Subscriber's subscription hereunder, and entitling the Subscriber to receive one Share, for no additional consideration, on the Conversion Date.
Subscriber	means a subscriber for Special Warrants under the Offering.
Subscription Agreement	means that agreement in the form attached hereto whereby a Subscriber may subscribe for Special Warrants under the Offering.
Subscription Price	means \$0.05 per Special Warrant.
Transaction	means any business transaction undertaken by the Issuer, as more particularly defined herein.
Unit	means one Share and one Warrant, as previously issued by and outstanding in the capital of the Issuer.
Warrant	means a previously issued transferable Share purchase warrant, issued as part of a Unit, entitling the holder thereof to acquire one additional Share at \$0.05 until December 28, 2028.

GENERAL MATTERS

As used in this Offering Memorandum, the terms "we", "us", "our", and the "Issuer" mean Nomisma Ventures Inc., unless otherwise indicated.

A Subscriber should rely only on the information contained in this Offering Memorandum. The Issuer has not authorized anyone to provide Subscribers with additional or different information. The information contained in this Offering Memorandum is accurate only as of the date of this Offering Memorandum or the date indicated.

Unless otherwise indicated or the context otherwise requires, all dollar amounts contained in this Offering Memorandum are in Canadian dollars.

Aggregated figures in graphs, charts and tables contained in this Offering Memorandum may not add due to rounding.

Words importing the singular number include the plural and *vice versa*, and words importing any gender or the neuter include both genders and the neuter.

FORWARD-LOOKING STATEMENTS

This Offering Memorandum contains forward-looking statements that relate to the Issuer's current expectations and views of future events.

In some cases, these forward-looking statements can be identified by words or phrases such as "may", "might", "will", "expect", "anticipate", "estimate", "intend", "plan", "indicate", "seek", "believe", "predict", "likely", or the negative of these terms, or other similar expressions intended to identify forward-looking statements. Statements containing forward-looking information are not historical facts. The Issuer has based these forward-looking statements on its current expectations and projections about future events and financial trends that it believes might affect its financial condition, results of operations, business strategy, and financial needs.

This forward-looking information includes, among other things, statements relating to: the closing of the Offering, the conversion of Special Warrants to Shares, the completion, expenses and timing of locating and undertaking one or more Transactions; the liquidity of Shares following conversion from Special Warrants; the intentions, plans and future actions of the Issuer; the timing and amount of funding required to execute our business plans; the adequacy of financial resources; our proposed use of available funds; and our expectations regarding revenues, expenses and anticipated cash needs.

Any statements that refer to expectations, intentions, projections or other characterizations of future events or circumstances are forward-looking statements. Forward-looking statements are based on certain assumptions and analyses made by the Issuer in light of the experience and perception of historical trends, current conditions, and expected future developments and other factors it believes are appropriate, and are subject to risks and uncertainties. Although we believe that the assumptions underlying these statements are reasonable, they may prove to be incorrect, and we cannot assure that actual results will be consistent with these forward-looking statements. Given these risks, uncertainties, and assumptions, prospective investors should not place undue reliance on these forward-looking statements. Whether actual results, performance, or achievements will conform to the Issuer's expectations and predictions is subject to a number of known and unknown risks, uncertainties, assumptions, and other factors, including those listed under "*Risk Factors*", which include:

- There is no public market for the Issuer's Special Warrants or Shares; and there is no assurance that any market will develop.
- The Issuer has no history of operations, sales, revenue or profits; and there is no guarantee that the Issuer will ever make adequate sales or revenue to continue its operations.
- There is no assurance the Issuer will be successful in locating, negotiating or closing any Transaction.
- The Issuer may need additional financing; and there is no assurance the Issuer will be able to raise such financing, on terms acceptable to it, or at all; and any issuance of new securities could be dilutive to holders of Shares.

The risks identified above are not intended to represent a complete list of the factors that could affect the Issuer. Additional risks are noted in this Offering Memorandum under "*Risk Factors*". Although the Issuer believes that the expectations reflected in the forward-looking statements are reasonable, it cannot guarantee future results, levels of activity, performance or achievements. Except as required by applicable law, the Issuer does not intend to update any of the forward-looking statements to conform these statements to actual results.

ITEM 1: USE OF AVAILABLE FUNDS

1.1 Funds Available

The following table discloses the funds available as a result of the Offering:

		Assuming Minimum Offering
A.	Amount to be raised by this Offering	\$25,000
B.	Selling commissions and fees	\$2,500 ¹
C.	Estimated offering costs (e.g., legal, accounting, audit.)	\$6,000
D.	Available funds: $D = A - (B+C)$	\$16,500
E.	Additional sources of funding required	\$nil
F.	Working capital ² (deficiency)	\$12,500
G.	Total: $G = (D+E) + F$	\$29,000

1. Maximum. Selling commissions and fees will be up to 10.0%.
2. This is the approximate amount of funds the Issuer has in cash, after the deduction of accounts payable, on the date of this Offering Memorandum. The Issuer has completed one prior private placement and may continue to complete additional private placements during and following the completion of this Offering. See Item 4.3 “Prior Sales”.

There is no maximum offering. Selling commissions and fees will be up to 10.0% of the amount raised; and the offering costs will remain constant at \$6,000. All additional amounts raised will be available for use by the Issuer. See “Use of Available Funds” below. The proceeds from the sale of Special Warrants will be released to and be available for use by the Issuer, on Closing, and will not be held in trust pending the Conversion Date.

1.2 Use of Available Funds

The following table provides a detailed breakdown of how the Issuer intends to use the available funds:

Description of intended use of available funds listed in order of priority	Assuming Minimum Offering
Identifying, negotiating and closing one or more Transactions	\$20,000
Consultants and Employees	\$5,000
Admin, Expenses and General Working Capital	\$4,000
Total: Equal to G in the Funds table above	\$29,000

None of the available funds will be used to pay any debts, or make any payments to related parties other than consulting fees in the ordinary course.

1.3 Reallocation

We intend to spend the available funds as stated. We will reallocate funds only for sound business reasons.

ITEM 2: BUSINESS OF THE ISSUER

2.1 Structure

The Issuer was incorporated pursuant to the *Business Corporations Act* (British Columbia) on October 25, 2023.

2.2 Our Business

The Issuer proposes to identify and evaluate business opportunities with a view to completing a business transaction, which may involve an acquisition of one or more assets or businesses, or an amalgamation, merger, arrangement or other form of business reorganization with another entity (a “**Transaction**”). Until completion of a Transaction, the Issuer will not carry on any business. Except as described under “*Use of Available Funds*”, the funds raised pursuant to the Offering and any subsequent financing will be utilized only for the identification, evaluation and closing of potential Transactions. Although the Issuer has commenced the process of identifying potential Transactions it has not yet entered into any agreement or understanding in that regard.

All potential Transactions will initially be screened by management of the Issuer so as to evaluate the opportunity, with a view to increasing the value of the Issuer’s Shares and liquidity to Subscribers. Upon the favourable completion of its analysis, management will proceed to negotiate appropriate terms of the Transaction, and then to close the Transaction. As Special Warrants are non-voting securities, any Transaction requiring shareholders’ approval will be passed by the Issuer’s existing shareholders, without communication to or input sought from Subscribers.

2.3 Development of Business

To date, the Issuer has, subsequent to its incorporation; raised \$15,000 of initial capital through the sale of 1,500,000 Units at \$0.01 per Unit to the Issuer’s sole director; and prepared this Offering Memorandum for the purposes described herein. No Transactions have been identified as of the date of this Offering Memorandum.

2.4 Long Term Objectives

The Issuer’s longer-term business objective is to provide liquidity to its Share holders. The means of attaining its long-term objective will depend on the nature of the Transactions that are completed. Until a Transaction is negotiated and entered into, the means of providing liquidity to Share holders will be unknown.

2.5 Short Term Objectives and how the Issuer Intends to Achieve Them

The Issuer’s short-term goals over the next 12 months are as follows:

1. Close the Offering.
2. Identify and close one or more Transactions.
3. Convert all Special Warrants to Shares.

The following table discloses how the Issuer intends to meet its objectives for the next 12 months:

What we must do and how we will do it	Target completion date	Our cost to complete ¹
Close the Offering	December 31, 2024	\$8,500
Identify, negotiate and complete a Transaction	January 31, 2025	\$20,000 ²

1. Assuming the Minimum Offering is realized.
2. The Issuer may be required to raise additional funds to achieve this objective.

2.6 Insufficient Funds

The funds available from the Offering are expected to be sufficient to accomplish all of the Issuer's proposed objectives. However, the Issuer's existing available cash, and the proceeds from the Offering after deducting the expenses associated with the Offering, will only be sufficient to identify and evaluate a finite number of possible Transactions, and additional funds may be required to finance any Transaction to which the Issuer may commit. See "*Business of the Issuer*", and "*Risk Factors*".

2.7 Material Agreements

Except for contracts made in the ordinary course of business, the Issuer has not entered into any material contracts which affect the Issuer, since its incorporation.

ITEM 3: INTERESTS OF DIRECTORS, MANAGEMENT, PROMOTERS AND PRINCIPAL HOLDERS

3.1 Compensation and Securities Held

The following table discloses information about each director, officer and promoter of the Issuer and each person who, as of the date of this Offering Memorandum, directly or indirectly, beneficially owns or controls 10% or more of any class of voting securities of the Issuer:

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 since the date of inception, 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
Raymond Wladichuk Vernon, BC	Director, CEO, Promoter, and Principal Holder since October 25, 2023	nil / nil	1,500,000 Shares (100%) 1,500,000 Warrants (100%)	1,500,000 Shares (100%) 1,500,000 Warrants (100%)

3.2 Management Experience

The following table discloses the principal occupations and past five years of experience of the directors and executive officers:

Name	Principal occupation and related experience
Raymond Wladichuk Director and CEO	Mr. Wladichuk is a Professional Geoscientist as well as a technical and managerial consultant in the natural resource, engineering, and construction industries. He has held executive and director positions for a number of publicly-traded resource companies. He is the principal of Waldo Sciences Inc., a science and engineering consulting company, headquartered in the North Okanagan, BC, Canada. He holds a Bachelor of Science in earth sciences and a graduate diploma in business administration.

3.3 Penalties, Sanctions and Bankruptcy

- (a) There has been no penalty or sanction in effect during the last 10 years, or any cease trade order that has been in effect for a period of more than 30 consecutive days during the past 10 years against:
 - (i) a director, executive officer or control person of the Issuer, or
 - (ii) an issuer of which a person referred to in (i) above was a director, executive officer or control person at the time.
- (b) There has been no declaration of bankruptcy, voluntary assignment in bankruptcy, 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 with regard to any:
 - (i) director, executive officer or control person of the Issuer, or
 - (ii) an issuer of which a person referred to in (i) above was a director, executive officer or control person at that time.
- (c) There has been no offence to which the Issuer or a director, executive officer or control person of the Issuer has ever pled guilty to or been found guilty of as to any of the following:
 - (i) a summary conviction or indictable offence under the Criminal Code (Canada);
 - (ii) a quasi-criminal offence in any jurisdiction of Canada or a foreign jurisdiction;
 - (iii) a misdemeanour or felony under the criminal legislation of the United States of America, or any state or territory of the United States of America; or
 - (iv) an offence under the criminal legislation of any other foreign jurisdiction.

3.4 LOANS

There are no debentures or loans, between the Issuer and its sole director, management, promoter, or principal holder.

ITEM 4: CAPITAL STRUCTURE

4.1 Share Capital

The following table provides information about outstanding securities of the Issuer (including options, warrants and other securities convertible into shares):

Description of security	Number authorized to be issued	Price / Exercise Price per security	Number outstanding as at the date hereof	Number outstanding after Min. Offering
Common Shares	unlimited	No par value	1,500,000	1,500,000
Warrants	n/a	\$0.05	1,500,000	1,500,000
Special Warrants	n/a	\$0.05	nil	500,000

No Shares are being sold under the Offering, such that the number of outstanding Shares will not vary with the size of the Offering. There is no maximum Offering, so the number of Special Warrants which may be outstanding on final Closing is unknown. Each Special Warrant will convert to one Share on the Conversion Date, such that the number of outstanding Shares, on such date, will increase by the number of then outstanding Special Warrants (500,000 Shares assuming the minimum Offering).

4.2 Long Term Debt Securities

The Issuer has not issued any long term debt securities.

4.3 Prior Sales

The following tables lists the securities issued by the Issuer since the date of its incorporation:

Date (mm/dd/yyyy)	Number and Type of Securities	Price per Security (\$)	Proceeds (\$)	Reason for Issuance
10/25/2023	1 Share ¹	\$1.00	\$1.00	Incorporator's Share
10/25/2023	100 Shares ¹	\$0.01	\$1.00	Private Placement
12/28/2023	1,500,000 Shares	\$0.01	\$15,000	Private Placement
12/28/2023	1,500,000 Warrants ²	\$0.05	n/a	Private Placement

1. Subsequently cancelled.
2. Each Warrant entitles the holder thereof to acquire one Share at \$0.05 per Share until December 28, 2028.

ITEM 5: SECURITIES OFFERED

5.1 Terms of Securities

Special Warrants

Each Special Warrant will entitle the Subscriber to automatically receive, without payment of additional consideration and without further action on the part of the Subscriber, and subject to adjustment, one Share upon the Conversion Date. The Special Warrants are non-voting securities, and until conversion to Shares do not entitle the holder thereof to any rights as a Share holder. As they are non-voting, Subscribers will not be eligible to vote on any Transaction proposed by the Issuer. The proceeds from the sale of Special Warrants will be released to and be available for use by the Issuer, on Closing. Special Warrants will be subject to resale restrictions – see “*Resale Restrictions*” below.

The Special Warrants will be represented by certificates issued to and in the name of the Subscriber, but will not be issued pursuant to an indenture. The certificates representing the Special Warrants will, among other things, include provisions for the appropriate adjustment in the class, number and price of the Shares issued on conversion of the Special Warrants upon the occurrence of certain events, including any

subdivision, consolidation or reclassification of the Issuer's Shares, and the amalgamation or reorganization of the Issuer.

Shares

All of the Shares rank equally as to voting rights, participation in a distribution of the assets of the Issuer on the liquidation, dissolution or winding-up of the Issuer and the entitlement to dividends. The holders of Shares are entitled to receive notice of all meetings of shareholders and to attend and vote such Shares at the meetings. Each Share carries with it the right to one vote. The Shares do not have pre-emptive rights and are not subject to redemption. Holders of the Shares are entitled to receive such dividends as may be declared by the Board out of funds legally available therefore. In the event of dissolution or winding up of the affairs of the Issuer, holders of the Shares are entitled to share rateably in all assets of the Issuer remaining after payment of all amounts due to creditors.

Share issued on conversion of Special Warrants may be subject to resale restrictions – see “*Resale Restrictions*” below.

5.2 Subscription Procedure

A purchaser can subscribe for Special Warrants by completing the attached Subscription Agreement and Risk Acknowledgment Form and paying the subscription proceeds to the Issuer using a method of payment described in the Subscription Agreement.

Subscribers must be resident in British Columbia.

The Subscription Agreement and subscription proceeds will be held in trust for at least two days by the Issuer prior to Closing.

Should the minimum Offering not be realized by December 31, 2024, all subscription proceeds will be returned to subscribers, without interest or deduction.

ITEM 6: INCOME TAX CONSEQUENCES AND RRSP ELIGIBILITY

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

There are no material income tax consequences applicable to the Special Warrants being offered hereunder.

In the opinion of our legal counsel, Owen Bird Law Corporation, based on the provisions of the *Income Tax Act* (Canada) (the “ITA”), the regulations thereunder in force as of the date hereof (the “Regulations”) and the proposals to amend the ITA and the regulations thereunder publicly announced by, or on behalf of, the Minister of Finance (Canada) prior to the date hereof, the Special Warrants and Shares will NOT be “qualified investments” under the ITA and the regulations thereunder for trusts governed by registered retirement savings plans (“RRSP”), registered retirement income funds, deferred profit sharing plans, registered education savings plans or tax free savings accounts (“TFSA”). Such qualification status may change upon closing of a Transaction.

ITEM 7: COMPENSATION PAID TO SELLERS AND FINDERS

The Issuer intends to pay a cash finder's fee of up to 10% in connection with certain orders received under this Offering,

ITEM 8: RISK FACTORS

Investment in the Issuer's securities must be regarded as highly speculative due to the proposed nature of the Issuer's business and its present stage of development. The following are risk factors associated with the Issuer:

- the Issuer was only recently incorporated, has not commenced commercial operations and has no assets other than cash. It has no history of operations or earnings, and will not generate earnings or pay dividends until at least after completion of a Transaction;
- there is no public market for the Issuer's securities, and there is no assurance any market will develop;
- there can be no assurance that an active and liquid market for the Issuer's Shares will develop following a Transaction, and an investor may find it difficult to resell its Shares;
- management of the Issuer will only devote a portion of its time to the business and affairs of the Issuer and they may be engaged in other projects or businesses such that conflicts of interest may arise from time to time;
- purchasers of Special Warrants under this Offering will suffer immediate dilution based on there being 1,500,000 previously issued Shares at \$0.01 per Share;
- until completion of a Transaction, the Issuer will not carry on any business other than the identification and evaluation of a potential Transaction;
- the Issuer has only limited funds with which to identify and evaluate potential Transactions and there can be no assurance that the Issuer will be able to identify a suitable Transaction;
- even if a proposed Transaction is identified, there can be no assurance that the Issuer will be able to successfully complete the Transaction;
- completion of a Transaction may be subject to a number of conditions which the Issuer may not be able to satisfy;
- holders of Special Warrants will not have any right to vote for or against a proposed Transaction, or have any right to dissent in accordance with applicable corporate law;
- no stock exchange or any securities regulatory authority will pass upon the merits of a proposed Transaction;
- in the event that the Issuer identifies a foreign business as a proposed Transaction, investors may find it difficult or impossible to effect service or notice to commence legal proceedings upon the foreign business or upon any management resident outside of Canada, and may find it difficult or impossible to enforce against such persons, judgments obtained in Canadian courts;
- a Transaction may be financed in whole or in part by the issuance of additional securities by the Issuer and this may result in further dilution to the investor, which dilution may be significant and which may also result in a change of control of the Issuer;
- the Issuer cannot be certain and provides no guarantee that, if a Transaction is completed, it will prove to be profitable to or ultimately benefit the Issuer and its Share holders; and
- the Issuer faces risks related to health epidemics, pandemics and other outbreaks of communicable diseases, which could significantly disrupt its ability to complete a Transaction on a timely basis, or at all, and adversely effect its financial conditions. The Issuer's business could be adversely impacted by the effects of any post-COVID pandemic or other epidemics and/or pandemics.

As a result of these factors, the Offering is only suitable to investors who are willing to rely solely on management of the Issuer and who can afford to lose their entire investment. Those investors who are not prepared to do so should not invest in Special Warrants.

ITEM 9: REPORTING OBLIGATIONS

The Issuer is not required to send you any documents on an annual or ongoing basis.

The Issuer is not a “reporting issuer” as defined in the applicable securities legislation and the continuous reporting requirements of those statutes do not generally apply to the Issuer.

ITEM 10: RESALE RESTRICTIONS

The Special Warrants and Shares issued on conversion 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 such securities unless you comply with an exemption from the prospectus and registration requirements under applicable securities legislation.

Restricted Period – For trades in British Columbia, the certificates representing the Special Warrants will be subject to and bear a restrictive legend in substantially the following form:

Unless permitted under securities legislation, you cannot trade the securities before the date that is 4 months and a day after the date Nomisma Ventures Inc. becomes a reporting issuer in any province or territory of Canada.

ITEM 11: PURCHASER’S RIGHTS

If you purchase Special Warrants under this Offering you will have certain rights, some of which are described below. For information about your rights you should consult a lawyer.

- (1) **Two Day Cancellation Right** – You can cancel your agreement to purchase Special Warrants. To do so, you must send a notice to the Issuer by midnight on the second business day after you sign the agreement to buy the Special Warrants.
- (2) **Statutory Rights of Action in the Event of a Misrepresentation** – If there is a misrepresentation in this Offering Memorandum, you have a statutory right to sue the Issuer, every director of the Issuer as of the date of this Offering Memorandum and every person or company who signed this Offering Memorandum:
 - (a) to cancel your agreement to buy Special Warrants and return the amount you paid for the Special Warrants in the Offering (“**Rescission**”), or
 - (b) for damages against the Issuer.

This statutory right to sue is available to you whether or not you relied on the misrepresentation. However, your damages will be limited to the amount you paid for the Special Warrants in the Offering.

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 Special Warrants.

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 for Rescission within 180 days after you signed the subscription agreement. In the case of any other action, you must commence your action on or before the earlier of 180 days after learning of the misrepresentation and three years after you signed the subscription agreement.

If you sue for damages, the amount you may recover will not exceed the price that you paid for your Special Warrants and will not include any part of the damages that we prove does not represent the depreciation in value of the Special Warrants resulting from the misrepresentation.

ITEM 12: FINANCIAL STATEMENTS

DATE AND CERTIFICATE

Dated: February 27, 2024

This Offering Memorandum does not contain a misrepresentation.

“Raymond Wladichuk”

Raymond Wladichuk

Chief Executive Officer, Director, and Promoter

Nomisma Ventures Inc.
FINANCIAL STATEMENTS

From October 25, 2023 (date of incorporation) to December 31, 2023
(Expressed in Canadian Dollars)

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Nomisma Ventures Inc.:

Opinion

We have audited the financial statements of Nomisma Ventures Inc. (the "Company"), which comprise the statement of financial position as at December 31, 2023 and the statement of loss and comprehensive loss, statement of changes in equity and statement of cash flows for period from incorporation on October 25, 2023 to December 31, 2023, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2023, and its financial performance and its cash flows for the for period from incorporation on October 25, 2023 to December 31, 2023 in accordance with IFRS accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern

We draw attention to Note 1 in the financial statements, which describes conditions indicating that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS accounting 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Baker Tilly WM LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Vancouver, B.C.
February 27, 2024

Nomisma Ventures Inc.
Statement of Financial Position
(Expressed in Canadian Dollars)

	Notes	December 31, 2023
ASSETS		
CURRENT ASSETS		
Cash		\$ 15,000
TOTAL ASSETS		\$ 15,000
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities		\$ 1,346
TOTAL LIABILITIES		1,346
SHAREHOLDERS' EQUITY		
Common shares	4	15,000
Deficit		(1,346)
Total shareholders' equity		13,654
TOTAL LIABILITIES AND EQUITY		\$ 15,000
Nature and continuance of operations	1	

Approved by the Sole Director:

"Raymond Wladichuk"
Raymond Wladichuk, Director

Nomisma Ventures Inc.
Statement of Loss and Comprehensive Loss
(Expressed in Canadian Dollars)

		For the period from incorporation on October 25, 2023 to December 31, 2023
	Notes	
EXPENSES		
Professional fees		\$ 1,346
LOSS AND COMPREHENSIVE LOSS FOR THE PERIOD		\$ (1,346)
Loss per share - basic and diluted	4	\$ (0.02)
Weighted average number of shares outstanding	4	88,329

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

Nomisma Ventures Inc.
Statement of Changes in Equity
(Expressed in Canadian Dollars)

	Common Shares		Deficit	Total
	Number	Amount		
Balance at October 25, 2023	-	\$ -	\$ -	-
Common shares issued for cash	1,500,000	15,000	-	15,000
Loss and comprehensive loss for the period	-	-	(1,346)	(1,346)
Balance at December 31, 2023	1,500,000	\$ 15,000	\$ (1,346)	13,654

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

Nomisma Ventures Inc.

Statement of Cash Flows

(Expressed in Canadian Dollars)

For the period
from incorporation
on October 25, 2023
to December 31,
2023

CASH FLOWS FROM OPERATING ACTIVITIES

Loss for the period	\$	(1,346)
Changes in non-cash working capital items:		
Accounts payable and accrued liabilities		1,346

Net cash used in operating activities	-
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CASH FLOWS FROM FINANCING ACTIVITY

Proceeds from issuance of common shares	15,000
---	--------

Net cash provided by financing activity	15,000
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Change in cash during the period	15,000
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Cash, beginning of period	-
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Cash, end of period	\$ 15,000
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Supplemental Cash Flow Information

Income taxes paid	\$	-
Interest paid (received)	\$	-

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

1. NATURE AND CONTINUANCE OF OPERATIONS

Nomisma Ventures Inc. (the "Company") was incorporated on October 25, 2023 under the *Business Corporations Act* of British Columbia, Canada as 1446360 B.C. Ltd. The Company changed its name on February 22, 2024. The Company's corporate office and principal place of business is located at 1127 – 1111 Melville Street, Vancouver, BC V6E 3V6.

These financial statements have been prepared on the basis of accounting principles applicable to a going concern, which assumes the Company will continue in operation for the foreseeable future and will be able to realize its assets and discharge its liabilities in the normal course of business.

As at December 31, 2023, the Company has an accumulated deficit of \$1,346 and has not generated any revenues since incorporation and expects to incur further losses in the development of its business. The Company's principal business will be the identification and evaluation of assets, properties or businesses with a view to acquisition or participation therein. Where an acquisition or participation is warranted, additional funding will be required. The ability of the Company to fund its potential future operations and commitments is dependent upon the ability of the Company to obtain additional financing.

These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern. These financial statements do not reflect any adjustments that may be necessary if the Company is unable to continue as a going concern.

These financial statements were approved by the Sole Director on February 27, 2024.

2. BASIS OF PREPARATION

These financial statements have been prepared in accordance with IFRS accounting standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations as issued by the IFRS Interpretations Committee ("IFRIC").

These financial statements have been prepared on a historical cost basis, except for certain financial instruments measured at fair value. In addition, these financial statements have been prepared using the accrual basis of accounting, except for cash flow information.

Critical accounting estimates, judgments, and assumptions

The preparation of these financial statements in compliance with IFRS 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 reported amounts of expenses during the reporting period. Actual results could differ from these estimates.

There were no significant assumptions about the future and other sources of estimation uncertainty that management has made at the statement of financial position reporting date.

3. MATERIAL ACCOUNTING POLICIES

Financial instruments

The Company determines the classification of its financial instruments at initial recognition. The Company has not entered into any derivative contracts. Upon initial recognition at fair value, a financial asset is classified and measured at: amortized cost, fair value through profit or loss ("FVTPL"), or fair value through other comprehensive income ("FVOCI"). A financial liability is classified and measured at amortized cost or FVTPL.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

3. MATERIAL ACCOUNTING POLICIES (cont'd)

Financial assets and liabilities are offset and the net amount is reported in the statement of financial position when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realize the asset and settle the liability simultaneously.

The Company's financial instruments consist of cash and accounts payable and accrued liabilities. The classification of the Company's financial instruments are as follows:

<u>Asset or liability</u>	<u>Classification</u>
Cash	FVTPL
Accounts payable and accrued liabilities	Amortized cost

Financial assets at FVTPL: Financial assets carried at FVTPL are initially recorded at fair value and transaction costs are expensed as incurred. Realized and unrealized gains and losses arising from changes in the fair value of the financial assets held at FVTPL are recognized in profit or loss.

Financial assets at FVOCI: Financial assets carried at FVOCI are initially recorded at fair value and transaction costs are included in the fair value of the instrument on initial recognition. Unrealized gains and losses arising from changes in the fair value of the financial assets held at FVOCI are recognized in other comprehensive income.

Financial assets at amortized cost: A financial asset is measured at amortized cost if the objective of the business model is to hold the financial asset for the collection of contractual cash flows, and the asset's contractual cash flows are comprised solely of payments of principal and interest. They are classified as current assets or non-current assets based on their maturity.

Impairment of financial assets at amortized cost: An 'expected credit loss' impairment model applies which requires a loss allowance to be recognized based on expected credit losses. The estimated present value of future cash flows associated with the asset is determined and an impairment loss is recognized for the difference between this amount and the carrying amount as follows: the carrying amount of the asset is reduced to estimated present value of the future cash flows associated with the asset, discounted at the financial asset's original effective interest rate, either directly or through the use of an allowance account and the resulting loss is recognized in profit or loss for the period.

In a subsequent period, if the amount of the impairment loss related to financial assets measured at amortized cost decreases, the previously recognized impairment loss is reversed through profit or loss to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortized cost would have been had the impairment not been recognized.

Financial liabilities at FVTPL: This category comprises derivatives, or liabilities acquired or incurred principally for the purpose of selling or repurchasing it in the near term. They are carried on the statement of financial position at fair value with changes in fair value recognized in profit or loss.

Financial liabilities at amortized cost: This category comprises liabilities initially recognized at fair value less directly attributable transaction costs. Subsequently, they are measured at amortized cost using the effective interest method. The 'effective interest rate' is the rate that discounts estimated future cash payments over the expected life of the financial instrument to the amortized cost of the financial liability. The effective interest rate is calculated considering all contractual terms of the financial instruments. Interest expense is reported in profit or loss.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

3. MATERIAL ACCOUNTING POLICIES (cont'd)

Share capital

Equity instruments are contracts that give a residual interest in the net assets of the Company. Financial instruments issued by the Company are classified as equity only to the extent that they do not meet the definition of financial liability or financial asset.

Common shares, warrants, and special warrants issued by the Company are classified as equity. Costs directly attributable to the issue of common shares, warrants, and special warrants are recognized as a deduction from equity, net of any related income tax effects.

The Company bifurcates units which consist of common shares and share purchase warrants using the residual value approach, whereby it measures the common share component of the unit at fair value and then allocates the residual value, if any, of the units over the fair value of the common shares to the warrant component. The value of the warrant component is credited to share-based payment reserve. When warrants are exercised, forfeited or expire, the corresponding value is transferred from share-based payment reserve to common shares.

Earnings (Loss) per share

The Company presents basic and diluted earnings (loss) per share data for its common shares, calculated by dividing the loss attributable to common shareholders of the Company by the weighted average number of common shares outstanding during the period. Diluted earnings per share adjusts the weighted average number of common shares outstanding by assuming that outstanding dilutive financial instruments, if any, have been exercised at the beginning of the period and proceeds from dilutive financial instruments are assumed to be used to purchase common shares at the average market price during the period. Diluted loss per share equals basic loss per share, as the assumed conversion of outstanding dilutive financial instruments have an anti-dilutive impact.

Income taxes

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date. Current income tax relating to items recognized directly in other comprehensive income or equity is recognized in other comprehensive income or equity and not in profit or loss. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax is provided using the statement of financial position method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and recognized only to the extent that it is probable that sufficient taxable income will be available to allow all or part of the deferred income tax asset to be utilized. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply to the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

3. MATERIAL ACCOUNTING POLICIES (cont'd)

Foreign currencies

The presentation and functional currency of the Company is considered to be the Canadian dollar. Transactions in currencies other than the Canadian dollar are recorded at the rates of exchange prevailing on the dates of transactions. At the end of each reporting period, monetary assets and liabilities that are denominated in foreign currencies are translated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated. Gains or losses on translation are included in profit or loss for the period.

New accounting standards not yet adopted

There are no new or amended accounting standards that are expected to have a material impact on the financial statements of the Company.

4. SHARE CAPITAL

a) Common shares

The Company's authorized share capital is an unlimited number of common shares with no par value.

During the period from incorporation on October 25, 2023 to December 31, 2023, the Company issued 1,500,000 units at a price of \$0.01 per unit for proceeds of \$15,000 (note 5). Each unit consists of one common share and one share purchase warrant. Each warrant entitles the holder to acquire one additional common share at \$0.05 per share expiring on December 28, 2028. The warrants had a residual value of \$nil.

b) Warrants

Warrants issued and outstanding for the period from incorporation on October 25, 2023 to December 31, 2023 are as follows:

	For the period from incorporation on October 25, 2023 to December 31, 2023	
	Number of warrants	Weighted- average exercise price
Balance at October 25, 2023	-	\$ -
Issued	1,500,000	\$ 0.05
Balance at December 31, 2023	1,500,000	\$ 0.05

The weighted average remaining contractual life of outstanding warrants at December 31, 2023 is 5 years.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

4. SHARE CAPITAL (cont'd)

c) Earnings (loss) per share

	For the period from incorporation on October 25, 2023 to December 31, 2023
Numerator:	
Earnings (loss)	\$ (1,346)
Denominator:	
Weighted average number of common shares (basic)	88,329
Dilutive effect of warrants	-
Weighted average number of common shares (diluted)	88,329
Basic and diluted earnings (loss) per share	\$ (0.02)

5. RELATED PARTY TRANSACTIONS

Transactions

Key management personnel include those persons having authority and responsibility for planning, directing, and controlling the activities of the Company as a whole. The Company has determined that key management personnel consists of its Sole Director and CEO.

During the period from incorporation on October 25, 2023 to December 31, 2023, the Sole Director and CEO purchased 1,500,000 units at a price of \$0.01 per unit (note 4).

6. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The Company is exposed to various financial instrument risks and assesses the impact and likelihood of this exposure.

These risks may include liquidity risk, credit risk, currency risk, interest rate risk, and price risk. Where material, these risks are reviewed and monitored by the Board of Directors.

a) Capital management

The Company's capital management objectives are to safeguard its ability to continue as a going concern and to have sufficient capital to be able to identify, evaluate and then acquire an interest in businesses or assets.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

6. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT (cont'd)

The Company's capital currently consists of total equity, in the amount of \$13,654 at December 31, 2023. Its principal source of cash is from the issuance of common shares. The Company manages the capital structure and makes adjustments to it in the light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may issue new shares through prospectuses, private placements, incur debt, or return capital to shareholders. As at December 31, 2023, the Company is not subject to externally imposed capital requirements.

b) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Company's cash is exposed to credit risk, with the carrying value being the Company's maximum exposure. The Company's cash consists of funds held at a Canadian chartered bank. Management believes the Company's exposure to credit risk is not material.

c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Management does not believe the Company is exposed to material currency, interest or other price risk.

d) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. The Company's trade and other payables are all current and due within 90 days of the statement of financial position date. The Company seeks to ensure that it has sufficient capital to meet short term financial obligations after taking into account its operating obligations and cash on hand.

e) Fair values

Financial instruments measured at fair value are classified into one of three levels in the fair value hierarchy according to the relative reliability of the inputs used to estimate the fair values. The three levels of the fair value hierarchy are:

Level 1 - Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 - Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly; and

Level 3 - Inputs that are not based on observable market data.

The fair value of cash is measured based on level 1 inputs of the fair value hierarchy.

The fair value of the Company's accounts payable and accrued liabilities approximates their carrying values due to their short-term nature.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

7. SEGMENTED INFORMATION

At December 31, 2023, the Company has one reportable operating segment being the identification and evaluation of assets, properties or businesses with a view to acquisition or participation therein. All of the Company's assets are located in Canada. An operating segment is defined as a component of the Company:

- that engages in business activities from which it may earn revenues and incur expenses;
- whose operating results are reviewed regularly by the entity's chief operating decision maker; and
- for which discrete financial information is available.

8. INCOME TAXES

Tax expense differs from the amount computed by applying the combined Canadian federal and provincial income tax rates, applicable to the Company, to the income (loss) before income taxes due to the following:

	For the period from incorporation on October 25, 2023 to December 31, 2023
Earnings (loss) before income taxes	\$ (1,346)
Canadian federal and provincial income tax rate	27.0%
Income tax expense (recovery) based on Canadian federal and provincial income tax rates	(400)
Increase (decrease) in income taxes attributable to:	
Tax benefits not recognized (recognized)	400
Income tax (recovery)	\$ -

Unrecognized deductible temporary differences and unused tax losses are attributable to the following:

	For the period from incorporation on October 25, 2023 to December 31, 2023
Non-capital loss carry forwards	\$ 400
	400
Less: tax benefits not recognized	(400)
	\$ -

At December 31, 2023, the Company's non-capital losses expire on December 31, 2043.

Nomisma Ventures Inc.

Notes to the Financial Statements

Period From October 25, 2023 (incorporation) to December 31, 2023

(Expressed in Canadian Dollars)

9. SUBSEQUENT EVENT

The Company has prepared an offering memorandum with respect to an offering of a minimum of 500,000 special warrants for \$0.05 per special warrant, there is no maximum offering. Each special warrant will convert into 1 common share of the Company for no additional consideration on the conversion date. Finder's fees may be paid of up to 10% on amounts raised.