OPTIMI HEALTH CORP.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Overview

This management's discussion and analysis ("**MD&A**") is in respect of the operations and financial condition of Optimi Health Corp. ("**Optimi**" or the "**Company**") and is dated as of March 3, 2025, and describes the operating and financial results of the Company for the period ended December 31, 2024, and 2023. The MD&A supplements, but does not form part of, the condensed interim consolidated financial statements of the Company, and should be read in conjunction with the Company's condensed interim consolidated financial statements and related notes for the period ended December 31, 2024, and 2023 and audited financial statements for the year ended September 30, 2024, and 2023. The Company prepares and files its condensed interim consolidated financial statements in accordance with International Financial Reporting Standards ("**IFRS**"). The currency referred to in this MD&A is in Canadian Dollars.

Certain information included in the MD&A is forward-looking and based upon assumptions and anticipated results that are subject to uncertainties. Should one or more of these uncertainties materialize or should the underlying assumptions prove incorrect, actual results may vary significantly from those expected. See "*Cautionary Statement Regarding Forward-Looking Statements*" for further detail.

Overall Performance

The Company is licensed to supply GMP-certified psychedelic substances, including 3,4-Methylenedioxymethamphetamine ("MDMA") and psilocybin, for research and therapeutic applications. On May 24, 2024, the Company was awarded a Drug Establishment License ("DEL"). Securing a DEL positions the Company as a pharmaceutical drug manufacturer holding requisite licenses to produce and manufacture various controlled substances.

As Health Canada is a participant to several Mutual Recognition Agreements ("MRAs") covering drug and medicinal products for global distribution, the Company is now recognized globally for the GMP production of psilocybin and MDMA formulations. The DEL differentiates the Company from other psychedelic manufacturers in the space, enabling Optimi to supply competitively priced products to the GMP psychedelics market; conduct research and development; and provides flexibility to adapt to international licensing demands and changes in legislation. Importantly, having a DEL enables Optimi to be one of the only licensed, psychedelic pharmaceutical drug manufacturers in the world permitted by the Therapeutic Goods Administration of Australia ("TGA") to export for distribution through Australia's Authorized Prescriber program. In the program, authorized psychiatrists are prescribing MDMA assisted therapy to patients suffering from Post Traumatic Stress Disorder ("PTSD") and psilocybin assisted therapy to patients suffering from Treatment Resistant Depression ("TRD"). Health Canada is only allowing Canadian companies with a DEL to be issued export permits to supply Australia. Another benefit of the DEL is as other countries commence programs similar to Australian), we will be able to supply these markets with our GMP products immediately.

The Company's MDMA capsules are manufactured for patients prescribed through Australia's Authorized Prescribers Scheme, as well as licensed entities conducting clinical trials around the world. It is available in two dosages (40mg and 60mg) in hard gelatin capsule format for oral administration. In compliance with GMP, the Company has substantiated stability and shelf-life over extended periods in HDPE (High Density Polyethylene) bottles at room temperature. The API remains stable within the capsules under both real-time and accelerated storage conditions for up to 12 months and analytical verification of identity and exceptional purity (>99%) utilizing 1H and 13C NMR spectroscopy.

The Company's psilocybin extract is manufactured for patients with treatment resistant depression ("TRD")prescribed through Australian Authorized Prescribers Scheme, as well as licensed entities conducting clinical trials around the world. It will be made available in a 5mg capsule format for patients in Australia via oral administration and 10mg research and development grade extract is also available for clinical trials requiring a second dose format for study. The product has maintained its original potency level without any degradation during stability testing of nine months and product development is in accordance with guidelines established by the International Council for Harmonization of Technical Requirements for Pharmaceuticals for Human Use ("ICH") and the requirements of Good Manufacturing Practices. Optimi has one of the largest genetic banks of psilocybin containing mushrooms in the world and storage capacity of 2,000kg of psilocybin on site.

Recent developments of the Company include:

- Obtained Health Canada Drug Establishment License ("DEL") in May 2024.

- Granted Precursor License by Health Canada for 3,4-Methylenedioxyphenyl-2-propanone ("MDP2P"), the precursor for MDMA synthesis.
- Completed process validation for GMP production of 5mg natural psilocybin extract capsules.
- Completed process validation for the manufacturing of 40mg and 60mg encapsulated MDMA Drug Product
- First patients dosed in Australia's Authorized Prescriber Scheme with Optimi's MDMA capsules.
- Approval from Health Canada for use of Optimi's psilocybin extract capsules in a Phase 2 clinical trial.
- Secured import permit from Mind Medicine Australia for 160 doses of MDMA and psilocybin for therapeutic use.
- Signed supply agreements with leading institutions, including Tel Aviv University and Psyence Biomedical Ltd.
- Preparation of Drug Master File (DMF) for 5mg Psilocybin Extract Capsules
- Exported psilocybin extract API for a clinical trial in New Zealand.
- Receipt of additional permits to import MDMA into Australia, 500 capsules of 40mg, and 500 capsules of 60mg for PTSD treatment.
- Completion of the encapsulation of GMP grade MDMA capsules for export, with third party COA's confirming uniformity of releasable product.
- Receipt of BICON permit from the Australian Government for Optimi's Natural Psilocybin Extract to enter Australia to treat patients with Treatment Resistant Depression.

As a Canadian-based manufacturer, Optimi Health plans to enter the U.S. market by exporting its MDMA and psilocybin products, contingent upon a rescheduling event, and approval for some level of medical use in the United States. This process involves compliance with both Canadian and U.S. regulations governing the export and import of controlled substances across the Canadian and U.S. boarder.

Mind Medicine Australia: On February 28, 2023, the Company signed purchase orders with Mind Medicine Australia Limited to ensure that patients in Australia with treatment resistant post-traumatic stress disorder (PTSD) have access to medical grade GMP MDMA and patients with treatment resistant depression have access to GMP encapsulated psilocybin as part of therapy through their authorized treating psychiatrists. A long-term distribution agreement with Mind Medicine Australia Limited was also entered into, with distribution through a lead pharmaceutical distribution company and registered pharmacy networks being formed in each State and Territory of Australia with full compliance with regulatory requirements in each jurisdiction. MDMA and psilocybin drug candidates have been encapsulated, and packaged entirely inside of the Company's Health Canada Licensed Facility in compliance with GMP standards and the first shipment of MDMA was fulfilled in August 2024. Subsequent to September 30, 2024, the Company completed its second shipment of MDMA to Mind Medicine Australia.

Obtaining key licenses and regulatory pre-approvals has become a strategic priority for the Company. The following milestones outline the Company's strategic imperative for the emerging psychedelic pharmaceutical industry:

Drug Establishment License ("DEL"): the Company was awarded a Drug Establishment License on May 24th, 2024. Securing a DEL positions the Company as a pharmaceutical company with a strong portfolio of government approved licenses for controlled substances. As Health Canada is a participant to several Mutual Recognition Agreements (MRAs) covering drug/medicinal products for global distribution, the Company is now recognized globally for the GMP production of its psilocybin and MDMA formulations. The DEL differentiates the Company from other psychedelic manufacturers in the space and enables the Company to provide competitively priced products within the GMP psychedelics market; conduct research and development with in-house scientific and quality teams; and provides flexibility to adapt to international licensing demands and changes in legislation. Importantly, having a DEL enables Optimi to be one of the only licensed, psychedelic pharmaceutical manufacturers in the world permitted to export to the Australian Marketplace and supply the Authorized Prescriber program. In the program, authorized Psychiatrists will be able to prescribe MDMA assisted therapy for patients suffering from Post Traumatic Stress Disorder (PTSD) and

Psilocybin Assisted therapy for patients suffering from Treatment Resistant Depression. All products supplied to the Authorized Prescriber Program should be certified GMP compliant as per the Therapeutic Goods Administration (TGA). Health Canada is only allowing Canadian companies with a DEL to be issued export permits to supply Australia.

Another benefit of the DEL is as other countries commence programs similar to Australian (US Virgin Islands, The Bahamas, Costa Rica, Israel, Brazil, Thailand, etc.), Optimi can supply these markets with GMP products as regulations evolve.

Drug Master File ("DMF"): the Company is on schedule to complete and submit its DMF in Canada for psilocybin in the coming months and over time, to the USA (FDA). Recently, Optimi received a "No Objection Letter" from Health Canada to supply it's 5mg, psilocybin drug candidate to ATMA for a Phase 2B clinical study. This critical documentation showcases the Company's commitment to regulatory compliance and transparency, laying the foundation for streamlined communication with regulatory authorities. DMFs are submissions to Health Canada and the FDA used to provide confidential, detailed information about facilities, processes, or articles used in the manufacturing, processing, packaging, and storing of human drug products, therefore allowing parties interested in the Company's drug candidates to reference our material without having to disclose DMF contents. DMF's become "plug and play" documentation which supports a Clinical Trial Application intending to have Optimi supply its drug candidates.

Clinic Supply Agreements: The Company is actively engaged in identifying and closing supply deals with international and domestic partners seeking its GMP products and encapsulated drug candidates. This includes negotiations with partners in Israel, Poland, United States, Brazil, Thailand, Australia, New Zealand and the United Arab Emirates. Optimi will supply a Phase 2B study in Canada led by ATMA. This is a Phase II study assessing the efficacy of Psilocybin-assisted Psychotherapy when administered to Frontline Mental Healthcare Workers suffering from major depressive disorder related to COVID-19. The enrollment will be 200 patients divided into cohorts of 12 patients. Optimi is additionally engaged in ongoing discussions to supply its MDMA or psilocybin for various clinical studies being planned globally.

Optimi Labs Inc.: The Company has acquired extensive analytical instrumentation which is poised to dramatically ramp up in-house productivity and testing capabilities. With this equipment, the Company will be able to produce assays which includes potency testing via high-performance liquid chromatography including a diode array detector that allows for measuring multiple substance at multiple wavelengths (or components) simultaneously. Additional capabilities include stability and identity testing utilizing thin layer chromatography, ultraviolet-visible spectroscopy, and mass spectrometry.

The equipment includes stability chambers, a GC-MS-FID, an automatic capsule filler, back up HPLCs, equipment to support Optimi's ICP-MS, back up equipment for formulating and all requisite equipment for conducting full panel microbial testing on its products. Upon installation of this equipment, Optimi will be in the position to conduct in-house analytical testing to produce a complete certificate of analysis ("COA") for its psychedelic products and to begin full scale cannabis testing for licensed cannabis producers.

Optimi Nutraceuticals: The Company has developed a nutraceutical brand that focuses on the health and wellness food markets. The Company is specifically targeting the functional mushroom segment of the nootropic space which it defines as natural health formulations derived from functional mushrooms, commonly referred to as medicinal mushrooms, which do not include any psychedelic compounds. The Company sells its products directly to consumers, through Amazon and through distributors/brokers.

Results of Operations

Period Ended December 31, 2024

During the period ended December 31, 2024, the Company generated revenue of $232,700 and a net loss of $1,258,980. The main factors that contributed to the loss in the fiscal period were amortization expense of $288,917, consulting of $219,734, research and development costs of $201,998, and wages and benefits of $320,893.

Amortization expense relates to the natural deterioration of plant and equipment due to the passage of time. Wages and benefits relate to amounts paid to employees and consulting expenses relate to services provided by management and consultants relating to the development and administration of the Company and the management of the facilities. Research and development costs relates to the development of the Company's psilocybin extracts and other drug products.

During the period ended December 31, 2024, the Company received $335,000 in share subscriptions received in advance which formed a portion of the proceeds for the private placement completed subsequent to the period ended December 31, 2024 (Note 18).

Period Ended December 31, 2023

During the period ended December 31, 2023, the Company had revenue of $105,074, interest and other income of $8,835 and a net loss of $1,242,374. The main factors that contributed to the loss in the fiscal period were amortization expense of $168,171, consulting of $246,145 and wages and benefits of $452,296.

Amortization expense relates to the natural deterioration of plant and equipment due to the passage of time. Wages and benefits relate to amounts paid to employees and consulting expenses relate to services provided by management and consultants relating to the development and administration of the Company and the management of construction at the Facilities.

During the period ended December 31, 2023, the Company received $1,000,000 in loan proceeds.

Subsequent to December 31, 2024, the Company:

- Issued 1,316,668 units pursuant to private placements for gross proceeds of $395,000. Each unit is composed of one common share and one-half common share purchase warrant. Each warrant is exercisable at $0.40 per warrant for a period of two years (note 12).
- Settled debt of $98,126 through issuance of 458,145 common shares.
- Settled $903,951 in the form of debt forgiveness for amounts due to related parties (Note 13).

Selected Financial Information

The following table sets forth selected financial information with respect to the Company's condensed interim consolidated financial statements for the period ended December 31, 2024, and 2023.

	Period ended December 31, 2024	**Period ended December 31, 2023**
Operations:		
Revenue	$232,700	$105,074
Expenses	$1,436,456	$1,427,332
Interest and other income	$7,249	$8,835
Loss and comprehensive loss	($1,258,980)	($1,242,374)
Loss per share (basic and diluted)	($0.01)	($0.01)
Assets:	**Period ended December 31, 2024**	**Year ended September 30, 2024**
Current Assets	$900,983	$1,232,587
Non-Current Assets	$13,103,114	$13,318,448
Total Assets	$14,004,097	$14,551,035
Liabilities:		
Current Liabilities	$3,574,540	$3,216,823
Non-Current Liabilities	$1,790,000	$1,758,500
Total Liabilities	$5,364,540	$4,957,323
Shareholders' Equity	$8,639,557	$9,575,712

Total Liabilities and Shareholders' Equity	$14,004,097	$14,551,035

Selected of Quarterly Results:

Quarter	**December 31, 2024**	**September 30, 2024**	**June 30, 2024**	**March 31, 2024**
Loss for the period	$1,258,980	$1,723,183	$1,626,757	$1,443,545
Loss per share	$(0.01)	$(0.02)	$(0.02)	$(0.02)
Total assets	$14,004,097	$14,551,035	$15,064,293	$15,192,805
Total liabilities	$5,364,540	$4,975,323	$4,399,532	$3,961,265
Quarter	**December 31, 2023**	**September 30, 2023**	**June 30, 2023**	**March 31, 2023**
Loss for the period	$1,242,374	$1,278,226	$1,506,022	$1,215,241
Loss per share	$(0.01)	$(0.02)	$(0.02)	$(0.01)
Total assets	$15,664,248	$16,491,729	$15,291,247	$16,365,028
Total liabilities	$3,572,888	$3,280,836	$1,159,031	$751,645

Liquidity and Capital Resources

As at December 31, 2024, the Company had a working capital deficiency of $2,673,557.

The Company had negative cash flow of $308,988 from operating activities during the period ended December 31, 2024. During the period ended December 31, 2024, the Company spent $21,674 on plant and equipment additions. During the period ended December 31, 2024, the Company received $335,000 in share subscriptions received in advance which formed a portion of the proceeds for the private placement completed subsequent to the period ended December 31, 2024 (note 18)

Subsequent to December 31, 2024, the Company:

- Issued 1,316,668 units pursuant to private placements for gross proceeds of $395,000. Each unit is composed of one common share and one-half common share purchase warrant. Each warrant is exercisable at $0.40 per warrant for a period of two years (note 12).
- Settled debt of $98,126 through issuance of 458,145 common shares.
- Settled $903,951 in the form of debt forgiveness for amounts due to related parties (Note 13).

The Company's future capital requirements will depend upon many factors including, without limitation, its ability to produce, market and sell its products, consumer demand for its products, the Company's ability to secure required financing, and in the event consumer demand is strong for its products, the Company's ability to expand its business to facilitate this demand. The Company has limited capital resources and has historically relied upon the sale of equity securities for cash required for research and development purposes, for acquisitions and to fund the administration of the Company. The Company intends to finance its future requirements through a combination of debt and/or equity issuances. There is no assurance that the Company will be able to obtain such financings or obtain them on favorable terms. These uncertainties cast significant doubt on the Company's ability to continue as a going concern. The condensed interim consolidated financial statements do not include any adjustments related to the recoverability of assets and classification of liabilities that might be necessary should the Company be unable to continue as a going concern. Such adjustments could be material.

Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements.

Key Management Compensation and Related Party Transactions

During the period ended December 31, 2024 and 2023, the Company incurred the following amounts charged by officers and directors (being key management personnel) and companies controlled and/or owned by officers and directors of the Company in addition to the related party transactions disclosed elsewhere in these condensed interim consolidated financial statements:

	December 31, 2024 $	December 31, 2023 $
Consulting fees	161,234	125,250
Share-based compensation	-	7,349
Wages and benefits	-	106,250
	161,234	**238,849**

The Company has entered into a lease agreement with BC Green, as described in Note 8.

As at December 31, 2024, there was $1,402,061 (September 30, 2024 - $1,185,268) owing to key management, which is included indue to related parties. The amounts are unsecured, without interest and due on demand.

During the period ended December 31, 2023, the Company received $1,000,000 in loan proceeds from a company controlled by a director (Note 11). As at December 31, 2024, the Company owed $1,000,000 (September 30, 2024 - $1,000,000) in principal in relation to this loan.

Significant accounting judgements and estimates

The preparation of consolidated financial statements in conformity 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 consolidated financial statements and the reported revenues and expenses during the period. Actual results may differ from these estimates.

Significant estimates and judgments are evaluations and assumptions about the future and other sources of estimation uncertainty that management has made, which could result in a material adjustment to the carrying amounts of assets and liabilities. Significant estimates and judgments used in the preparation of the condensed interim consolidated financial statements include, but are not limited to, the following:

Going concern

The assessment of whether the concern assumption is appropriate requires management to take into account all available information about the future, which is at least, but not limited to, twelve months from the end of the reporting period.

Provisions and contingencies

The amount recognized as a provision, including legal, contractual, constructive, and other exposures or obligations, is the best estimate of the consideration required to settle the related liability, including any related interest charges, taking into account the risks and uncertainties surrounding the obligation. In addition, contingencies will only be resolved when one or more future events occur or fail to occur. Therefore, assessment of contingencies inherently involves the exercise of significant judgment and estimates of the outcome of future events. The Company assesses its liabilities and contingencies based upon the best information available.

Impairment of Plant and equipment

Management considers both external and internal sources of information in determining if there are any indications that the Company's Plant and equipment is impaired. Management considers the market, economic and legal environment in which the Company operates that are not within its control and affect the recoverable amount of its plant. Management considers the manner in which the Plant and equipment is being used or is expected to be used an indication of economic performance of the assets.

Valuation of inventory

Inventories are valued at the lower cost and net realizable value except for biological inventory which includes a fair value component. Purchased inventory is accounted for using the weighted average purchase cost of the components that comprise finished goods inventory. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs to sell.

Valuation of share-based payments

The Company uses the Black-Scholes option pricing model for valuation of share-based compensation. Option pricing models require the input of subjective assumptions including expected price volatility, interest rate and forfeiture rate. Changes in the input assumptions can materially affect the fair value estimate and the Company's earnings and equity reserves. The Company estimates volatility based on the Company's historical share prices, excluding specific time frames in which volatility was affected by specific transactions that are not considered to be indicative of the entities' expected share price volatility.

Biological assets and inventory

In calculating the value of the biological assets, management is required to make a number of estimates, including estimating the stage of growth of the mushrooms up to the point of harvest, harvesting costs, selling costs, sales price, wastage and expected yields for the mushrooms. In calculating final inventory values, management is required to determine an estimate of spoiled or expired inventory and compare the inventory cost versus net realizable value. The cost and fair value of biological assets are capitalized to the extent that their cost and fair value will be recoverable.

Estimated useful lives of Plant and equipment

Depreciation of Plant and equipment is dependent upon estimates of useful lives which are determined through the exercise of judgment.

Changes in Accounting Policies

There have been no changes to accounting policies during the period ended December 31, 2024

Financial Instruments

a) Categories of financial instruments

The classification of the financial instruments, as well as their carrying values, is shown below:

Fair value

The fair value recorded on initial recognition of financial assets and financial liabilities at amortized cost is determined in accordance with generally accepted pricing models based on discounted cash flow analysis or using prices from observable current market transactions.

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 Company's financial instruments consist of cash and cash equivalents, trade receivables, accounts payable and accrued liabilities, due to related parties, lease liabilities and loans payable. The fair values of these financial instruments approximate their carrying values due to the short-term nature of these instruments, with the exception of lease liabilities and loans payable which are measured using Level 2 inputs.

b) Management of financial risks

The Company examines the various financial instrument risks to which it is exposed and assesses the impact and likelihood of these risks. These risks arise from the normal course of operations and all transactions undertaken are to support the Company's ability to continue as a going concern. Management manages and monitors these exposures to ensure appropriate measures are implemented in a timely and effective manner. The risks associated with these financial instruments and the policies on how to mitigate these risks are set out below.

Interest rate risk

Interest rate risk is the risk that future cash flows will fluctuate as a result of changes in market interest rates. Interest rate risk is limited to potential decreases in the interest rate offered on cash held with chartered Canadian financial institutions. The Company considers this risk to be limited, as it holds no assets or liabilities subject to variable rates of interest.

Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. The financial instruments that potentially subject the Company to credit risk consist of cash and cash equivalents and trade receivables. The Company limits exposure by maintaining its cash with major Canadian commercial banks and credit unions.

Liquidity risk

Liquidity risk is the risk that the Company will be unable to meet its financial obligations as they become due. The Company is reliant upon equity issuances and loans as its main sources of cash. The Company manages liquidity risk by maintaining an adequate level of cash to meet its ongoing obligations. The Company continuously reviews its actual expenditures, forecasts cash flows and matches the maturity dates of its cash to capital and operating needs. All of the Company's existing commitments are budgeted and funded as at the date of the condensed interim consolidated financial statements. All financial liabilities have contractual maturities of less than one year and are subject to normal trade terms with the exception of the Company's lease liabilities, which matures based on the lease agreement, and loans payable, which have terms ranging from one and a half to three years.

Currency risk

The Company is not exposed to financial risk related to the fluctuation of foreign exchange rates.

Commitments

The Company has lease commitments for the Princeton Facilities (Note 8). Cash commitments for minimum lease payments in relation to the facility leases as at December 31, 2024, are payable as follows:

	$
Within 1 year	24,500
Between 1 year and 5 years	-
	24,500

Disclosure of Outstanding Security Data

The Company has one class of shares outstanding, which is common shares. As of the date of this MD&A, 96,438,169 common shares were issued and outstanding. The Company also has 3,856,667 share purchase warrants, and 3,840,000 stock options outstanding.

Cautionary Statement About Forward-Looking Statements

Certain statements in this MD&A, constitute "forward-looking information" or "forward looking statements" (collectively, "forward looking statements") within the meaning of applicable Canadian securities laws and are based on assumptions, expectations, estimates and projections as of the date of this MD&A. Forward-looking statements include statements with respect to projected growth rates, targets, plans, the Company's future growth, results of operations, performance and business prospects and opportunities. The words "plans", "expects", "projected", "estimated", "forecasts", "anticipates", "intend", "guidance", "outlook", "potential", "prospects", "seek", "aim", "strategy", "targets" or "believes", or variations of such words and phrases or statements that certain future conditions, actions, events or results "will", "may", "could", "would", "should", "might" or "can", or negative versions thereof, "occur", "continue" or "be achieved", and other similar expressions, identify forward-looking statements. Forward-looking statements are necessarily based upon management's perceptions of historical trends, current conditions and expected future developments, as well as a number of specific factors and assumptions that, while considered reasonable by the Company as of the date of such statements, are outside of the Company's control and are inherently subject to significant business, economic and competitive uncertainties and contingencies which could result in the forward-looking statements ultimately being entirely or partially incorrect or untrue. Forward looking statements contained in this MD&A are based on various assumptions, including, but not limited to the following: the Company's ability to achieve its growth strategy; the demand for the Company's products and fluctuations in future revenues; sufficiency of current working capital to support future operating and working capital requirements; the stability of general economic and market conditions; currency exchange rates and interest rates; equity and debt markets continuing to provide the Company with access to capital; the Company's ability to comply with applicable laws and regulations; and the Company's continued compliance with third party IP rights.

By their nature, forward-looking statements are subject to inherent risks and uncertainties that may be general or specific and which give rise to the possibility that expectations, forecasts, predictions, projections, or conclusions will not prove to be accurate, that assumptions may not be correct, and that objectives, strategic goals and priorities will not be achieved.

Known and unknown risk factors, many of which are beyond the control of the Company, could cause the actual results of the Company to differ materially from the results, performance, achievements, or developments expressed or implied by such forward-looking statements. Such risk factors include but are not limited to those factors which are discussed in the Company's long form prospectus dated February 12, 2021, a copy of which is available on SEDAR at www.sedar.com. The risk factors are not intended to represent a complete list of the factors that could affect the Company and the reader is cautioned to consider these and other factors, uncertainties, and potential events carefully and not to put undue reliance on forward-looking statements. There can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements.

Forward-looking statements are provided for the purpose of providing information about management's expectations and plans relating to the future. The Company disclaims any intention or obligation to update or revise any forward-looking statements whether as a result of new information, future events or otherwise, or to explain any material difference between subsequent actual events and such forward-looking statements, except to the extent required by applicable law. All the forward-looking statements contained in this MD&A are qualified by these cautionary statements.

Other Information

Additional information relating to the Company is available for viewing on the Company's web sites at www.optimihealth.ca and www.optimilife.com.