

OTCQB Certification

I, Graham Simmonds, CEO of Gilla Inc. ("the Company"), certify that:

a. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below (mark the box below that applies with an "X"):

- ☒ Company is registered under Section 12(g) of the Exchange Act
☐ Company is relying on Exchange Act Rule 12g3-2(b)
☐ Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
☐ Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator
☐ Company is reporting under Section 15(d) of the Exchange Act.
☐ Company is reporting under the Alternative Reporting Company Disclosure Guidelines
☐ Other (describe) _____

b. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC's EDGAR system or the OTC Disclosure & News Service, as applicable.

c. The Company Profile displayed on www.otcmarkets.com is current and complete as of April 30, 2017 and includes the total shares outstanding, authorized, and in the public float as of that date.

d. The company is duly organized, validly existing and in good standing under the laws of the State of Nevada in which the Company is organized or does business.

e. Identify any law firm and attorney(s) that acted as the Company's primary legal counsel in preparing its most recent annual report. Include the firm and attorney(s) name if outside counsel, or name and title if internal counsel. (If no attorney assisted in putting together the disclosure, the Company must identify the person or persons who prepared the disclosure and their relationship to the company.)

WUERSCH & GERING LLP

f. The following is a complete list of third party providers, including names and addresses, engaged by the Company, its officers, directors or controlling shareholders, during the period from the Company's prior fiscal year end to the date of this OTCQB Certification, to provide investor relations services, public relations services, marketing or other related services to the Company. Please include providers engaged to promote the Company or its securities.

Evergreen Investor Relations, Inc., Bradford Long, 976 Peace Portal Drive, Blaine, WA 98230
Donald Fenton, 155 Westminister Avenue, Toronto, ON M6R 1N8

g. The following is a complete list of Officers, Directors and Control Persons (control persons are beneficial owners of more than five percent (5%) of any class of the issuer's equity securities), including name, address, and percent of shares owned. If any of the beneficial shareholders are corporate entities, provide the name and address of the person(s) owning or controlling such corporate entities.

Name	Address (City and State only)	% Shares Owned
Graham Simmonds	Toronto, ON	12.65%
Daniel Yuranyi	Toronto, ON	6.81%
Ashish Kapoor	Toronto, ON	4.71%
Blaise A. Aguirre	Lexington, MA	1.12%
Christopher Rich	Sherman Oaks, CA	0.44%
Henry J. Kloepper	Aurora, ON	0.43%
Stanley D. Robinson	Toronto, ON	0.05%
Gerald Goldberg	Toronto, ON	0.00%

Southshore Capital Partners, LP (Taz Turner)	New York, NY (New York, NY)	8.57%

Date: April 30, 2017

Name of Certifying CEO or CFO: Graham Simmonds

Title: CEO

Signature: /s/ Graham Simmonds

(Digital Signatures should appear as "/s/ [OFFICER NAME]")