MATTR CORP.

RESTRICTED SHARE UNIT PLAN
(As Amended and Restated December 4, 2024)

1. Purposes

The principal purposes of the Plan are as follows:

(a) to retain and attract qualified employees that Mattr and Mattr Entities require;

(b) to promote a proprietary interest in Mattr by such employees and to encourage such employees to remain in the employ or service of Mattr and Mattr Entities and put forth maximum efforts for the success of Mattr; and

(c) to align the efforts of employees with those of Mattr and Mattr Entities on sustained profitable growth and on total long-term shareholder return.

2. Definitions

As used in this Plan, the following words and phrases shall have the meanings indicated:

(a) "**Applicable Law**" means any applicable provision of law, domestic or foreign, including, without limitation, the *Securities Act* (Ontario), as amended, together with all regulations, rules, policy statements, rulings, notices, orders or other instruments promulgated thereunder and rules of the Exchange;

(b) "**Black-Out Extension Term**" means ten (10) Business Days from the date that any Black-Out Period ends;

(c) "**Black-Out Period**" means a period of time imposed pursuant to the insider trading policies of Mattr upon certain designated Persons during which those Persons may not trade in any securities of Mattr;

(d) "**Board**" means the board of directors of Mattr as it may be constituted from time to time;

(e) **"Cause"** in respect of a Grantee has the meaning set out in the employment agreement of the Grantee, if applicable, or otherwise means the Grantee (i) willfully fails to perform his/her duties as an officer or employee of Mattr or a Mattr Entity; (ii) commits theft, fraud, dishonesty or misconduct involving the property, business or affairs of Mattr or a Mattr Entity or in the performance of his/her duties: (iii) willfully breaches or fails to follow any material term of his or her employment agreement with Mattr or a Mattr Entity; (iv) is convicted of a crime which constitutes an indictable offence; or (v) engages in conduct which would be treated as cause by a court of competent jurisdiction in the jurisdiction in which the Grantee is employed.

(f) **"Change of Control"** means:

(i) a successful "take-over bid" (as defined in the *Securities Act* (Ontario), as amended, or any successor legislation thereto) pursuant to which the "offeror", following completion of the bid, beneficially owns or exercises control or direction over shares to which are attached votes in excess of 50% of the total votes attached to Total Shares;

(ii) the issuance to, or acquisition by any Person, or group of Persons acting in concert, directly or indirectly, including through an arrangement or other form of reorganization, of shares having, in aggregate, in excess of 50% of the total votes attached to Total Shares;

(iii) the sale of all or substantially all of the assets of Mattr;

(iv) the liquidation, winding-up or dissolution of Mattr;

(v) the completion of any transaction or series of transactions which would have the same or similar effect as any transaction or series of transactions referred to in clauses (i), (ii), (iii) or (iv), referred to immediately above; or

(vi) the replacement by way of election or appointment at any time of one-half or more of the total number of the then incumbent members of the Board, unless such election or appointment is approved by 50% or more of the Board in office immediately preceding such election or appointment in circumstances where such election or appointment is to be made other than as a result of a dissident public proxy solicitation, whether actual or threatened,

provided that notwithstanding the application of any of the foregoing, a "Change of control" shall be deemed to not have occurred:

(vii) pursuant to an arrangement or other form of reorganization of Mattr where the holders of the outstanding voting securities or interests of Mattr immediately prior to the completion of the reorganization will hold directly or indirectly shares having more than 50% of the total votes attached to all outstanding voting securities or interests of the continuing entity upon completion of the reorganization;

(g) **"Committee"** means the Compensation & Organizational Development Committee of the Board, or such other committee of the Board as is designated by the Board to administer the Plan from time to time;

(h) "**Director**" means a member of the Board;

(i) "**Disability**" means the mental or physical state of the Grantee such that, as a result of illness, disease, mental or physical disability or similar cause, the Grantee has been unable to fulfil his or her obligations as an employee of Mattr or any Mattr Entity either for any consecutive six-month period or for any period of twelve months (whether or not consecutive) in any consecutive 24-month period, provided that, where the Grantee has entered into an employment agreement with Mattr or Mattr Entity, "Disability" will have the meaning attributed to that term, or the term equivalent in concept, contained in that employment agreement, and provided that the term "Disabled" has the same meaning with necessary grammatical changes;

(j) "**Dividend**" means a dividend paid by Mattr in respect of the Shares, whether of cash, Shares, or other securities or other property, expressed as an amount per Share;

(k) "**Dividend Payment Date**" means any date that a Dividend is distributed to Shareholders;

(l) "**Dividend Record Date**" means the applicable record date in respect of any Dividend used to
determine the Shareholders entitled to receive such Dividend;

(m) "**Employee**" means an individual employed by Mattr or a Mattr Entity who, by the nature of his/her position or job is, in the opinion of the Committee, in a position to contribute to the success of Mattr or any Mattr Entity;

(n) "**Exchange**" means the TSX and such other stock exchange(s) on which the Shares are then listed
and posted for trading from time to time;

(o) "**Expiry Date**" means the expiry date specified in the Grant Agreement or, if not so specified, means the 10th anniversary of the Grant Date, subject to extension in accordance with Section 9;

(p) "**Extraordinary Dividend**" means a dividend other than the quarterly dividend paid by Mattr in the ordinary course;

(q) "**Fair Market Value**" with respect to a Share, as at any date means the weighted average price of the Shares traded on the TSX (or, if the Shares are not then listed and posted for trading on the TSX or are then listed and posted for trading on more than one stock exchange, on such stock exchange on which the Shares are then listed and posted for trading as may be selected for such purpose by the Board in its sole and absolute discretion) for the five (5) Trading Days on which the Shares traded on the said exchange immediately preceding such date. In the event that the Shares are not listed and posted for trading on any stock exchange, the Fair Market Value shall be the fair market value of the Shares as determined by the Board in its sole discretion, acting reasonably and in good faith;

(r) "**Grant**" means a grant of a Unit Award;

(s) **Grant Agreement**" has the meaning set forth in Section 7 hereof;

(t) "**Grant Date**" means the effective date of a Grant;

(u) "**Grant Value**" means a notional dollar amount allocated to an Employee in respect of a Grant;

(v) "**Grantee**" has the meaning set forth in Section 5 hereof;

(w) "**Insider**" has the meaning set forth in the applicable rules of the Exchange for this purpose;

(x) "**Issue Date**" means, with respect to any Grant, the date upon which Shares covered thereunder shall be issued to the Grantee of such Grant;

(y) "**Mattr**" means Mattr Corp, and includes any successor to Mattr Corp. resulting from any amalgamation, arrangement or other reorganization of, or involving, Mattr Corp. or any continuance under the laws of another jurisdiction;

(z) "**Mattr Entity**" means an affiliate of Mattr determined in accordance with the *Canada*

Business Corporations Act, as such may be amended or superseded from time to time;

(aa) "**Mattr Group**" means Mattr and all Mattr Entities, collectively;

(bb) "**Participant**" means an Employee to whom a Unit Award has been granted under this Plan;

(cc) "**Performance Award**" means a Grant designated as a "Performance Award" in the Grant Agreement pertaining thereto pursuant to which Shares shall be issued on the Issue Dates determined in accordance with Section 12 hereof, subject to achieving Performance Vesting and the satisfaction of such other conditions to Vesting, if any, as may be determined by the Committee;

(dd) "**Performance Vesting**" means such financial, personal, operational or transaction-based performance criteria as may be determined by the Committee in respect of a Grant of a Performance Award to any Employee and set out in a Grant Agreement (or a schedule or appendix thereto). Performance conditions may apply to Mattr, a Mattr Entity, Mattr and Mattr Entities as a whole, a business unit of Mattr or group comprised of Mattr and some Mattr Entities or a group of Mattr Entities, either individually, alternatively or in any combination, and measured either in total, incrementally or cumulatively over a specified performance period, on an absolute basis or relative to a pre-established target or milestone, to previous years' results or to a designated comparator group, or otherwise, and may result in the percentage of the Shares that are Vested in a Grant exceeding or falling below 100% of the Shares initially determined in respect of such Grant pursuant to Section 5;

(ee) "**Person**" means a company, any unincorporated entity or an individual;

(ff) "**Plan**" means this Restricted Share Unit Plan, as may be amended from time to time;

(gg) "**Restricted Award**" means a Grant designated as a "Restricted Award" in the Grant Agreement pertaining thereto pursuant to which Shares shall be issued on the Issue Dates determined in accordance with Section 9 hereof, based upon achieving Time Vesting;

(hh) "**Retirement**" means the resignation of an Employee in the following circumstances:

(i) the Employee provides at least three (3) months advance notice of retirement and to transition responsibilities to his or her successor;

(ii) on the Employee's Termination Date, Cause does not exist with respect to the Employee; and

(iii) the Employee is at least 65 years of age,

provided that the Committee may, in its discretion, determine that a resignation, which does not meet these criteria, is to be treated as a Retirement.

(ii) "**Security Based Compensation Arrangements**" has the meaning set forth in the applicable rules of the Exchange for this purpose;

(jj) "**Shareholder**" means a holder of Shares;

(kk) "**Shares**" means the common share of Mattr and such other shares as may be substituted for them as a result of any amendments to the articles of Mattr, or consolidation, merger, amalgamation, arrangement, reorganization or otherwise involving Mattr, including any rights that form a part of the common shares or substituted shares;;

(ll) "**Termination Date**" means the date on which the Grantee ceases to be an Employee for any reason, whether lawful or otherwise (including, without limitation, by reason of resignation, death, Retirement, frustration of contract, termination for Cause, termination without Cause, Disability or constructive dismissal), without giving effect to any pay in lieu of notice (whether paid by way of lump sum or salary continuance), severance pay, benefits continuance, or other termination related payments or benefits to which a Grantee may be entitled pursuant to the common law or otherwise (except as may be required to satisfy the minimum requirements of applicable employment or labour standards legislation). For greater certainty, a period of vacation, temporary illness, maternity or parental leave, or any other authorized leave of absence does not constitute a Termination Date for an Employee (without restricting Mattr's or a Mattr Entity's ability to terminate an Employee during any such period, subject to applicable law);

(mm) "**Time Vesting**" means any conditions relating to continued employment with Mattr or a Mattr Entity for a period of time in respect of the Vesting of Unit Awards determined by the Committee;

(nn) "**Total Shares**" means the aggregate number of issued and outstanding Shares;

(oo) "**Trading Day**" means any date on which the Exchange is open for the trading of Shares and on which Shares are actually traded;

(pp) "**TSX**" means the Toronto Stock Exchange;

(qq) "**Unit Award**" means a Restricted Award or Performance Award made pursuant to the Plan;"

(ss) "**U.S.**" or "**United States**" means the United States of America, its territories and possessions, any State of the United States, and the District of Columbia;

(tt) "**U.S. Awardee**" means a Participant who is granted a Unit Award pursuant to this Plan who is a "U.S. person" (within the meaning of Rule 902(k) of Regulation S under the U.S. Securities Act) or a Person in the United States;

(uu) "**U.S. Securities Act**" means the United States Securities Act of 1933, as amended and the rules
and regulations promulgated thereunder;

(vv) "**Vested**" means the applicable Time Vesting, Performance Vesting and/or any other conditions for Vesting in relation to a whole or a percentage of the number of Shares covered by a Grant, as determined by the Committee in connection with each Restricted Award or Performance Award made pursuant to the Plan, as the case may be, have been met and **"Vest"** and "**Vesting**" shall be construed accordingly;

(ww) "**Vesting Date**" means a date on which the applicable Time Vesting, Performance Vesting conditions and/or any other conditions for a Unit Award becoming Vested are met; and

(xx) "**Vesting Period**" means, with respect to a Grant, the period specified by the Committee, commencing on the Grant Date and ending on the last Vesting Date for Shares subject to such Grant, as specified in the Grant Agreement governing the Grant.

3. Construction and Interpretation

(a) Gender, Singular, Plural. In the Plan, references to the masculine include the feminine; and references to the singular shall include the plural and vice versa, as the context shall require.

(b) Governing Law. The Plan shall be governed and interpreted in accordance with the laws of the Province of Ontario and any actions, proceedings or claims in any way pertaining to the Plan shall be commenced in the courts of the Province of Ontario.

(c) Severability. If any provision or part of the Plan is determined to be void or unenforceable in whole or in part, such determination shall not affect the validity or enforcement of any other provision or part thereof.

(d) Headings, Sections. Headings wherever used herein are for reference purposes only and do not limit or extend the meaning of the provisions herein contained. A reference to a section or schedule shall, except where expressly stated otherwise, mean a section or schedule of the Plan, as applicable.

4. Administration

Unless otherwise determined by the Board, the Plan shall be administered by the Committee. The Committee shall have the authority in its discretion to administer the Plan and to exercise all the powers and authorities either specifically granted to it under the Plan or necessary or advisable in the administration of the Plan subject to and not inconsistent with the express provisions of this Plan, including, without limitation, the authority:

(a) to grant Unit Awards;

(b) to determine the Grant Date for Unit Awards, provided that the Committee shall ensure that no Grant Date falls within a Black-Out Period or within the first five (5) Trading Days immediately following a Blackout Period;

(c) to determine the Employees to whom, and the time or times at which Unit Awards shall be granted and shall become issuable;

(d) to determine, or determine methods for determining, the Grant Value for each Unit Award and accordingly the number of Shares to be covered by each Unit Award in accordance with Section 5 hereof;

(e) to determine whether and the extent to which any Performance Vesting, Time Vesting and/or other Vesting conditions have been satisfied or shall be waived or modified;

(f) to prescribe, amend and rescind rules and regulations and make all determinations necessary or desirable for the administration and interpretation of the Plan and Grant Agreements;

(g) to interpret the Plan and Grant Agreements;

(h) to determine the terms and provisions of Grant Agreements (which need not be identical) entered into in connection with Grants; and

(i) to make all other determinations deemed necessary or advisable for the administration of the Plan.

The Committee may, in its discretion, delegate such of its powers, rights and duties under the Plan, in whole or in part, to any one or more Directors, officers or employees of Mattr as it may determine from time to time, on terms and conditions as it may determine, except the Committee shall not, and shall not be permitted to, delegate any such powers, rights or duties to the extent such delegation is not consistent with Applicable Law. The Committee may also appoint or engage a trustee, custodian or administrator to administer or implement the Plan or any aspect of it, except that the Committee shall not, and shall not be permitted to, appoint or engage such a trustee, custodian or administrator to the extent such appointment or engagement is not consistent with Applicable Law.

Where the Plan provides for the exercise of discretion, such may be exercised in the discretion of the Committee or its delegate.

5. Eligibility and Award Determination

In determining the Employees to whom Grants are to be made ("Grantees") and the Grant Value for (and accordingly the number of Shares to be covered by) each Grant (subject to adjustment in accordance with Time Vesting or Performance Vesting), the Committee shall take into account the terms of any written employment agreement between an Employee and Mattr or any Mattr Entity and may take into account such other factors as it shall determine in its discretion.

The number of Shares to be covered by each Grant shall be determined by dividing the Grant Value for such Grant by the Fair Market Value as at the Grant Date, rounded up to the next whole number of Shares.

For greater certainty and without limiting the discretion conferred on the Committee pursuant to this Section 5, the Committee's decision to approve a Grant in any period shall not require the Committee to approve a Grant to any Grantee in any other period; nor shall the Committee's decision with respect to the size or terms and conditions of a Grant in any period require it to approve a Grant of the same or similar size or with the same or similar terms and conditions to any Grantee in any other period. The Committee shall not be precluded from approving a Grant to any Grantee solely because such Grantee may have previously received a Grant under this Plan or any other similar compensation arrangement of Mattr or a Mattr Entity. No Employee has any claim or right to receive a Grant except as may be provided in a written employment agreement between an Employee and Mattr or a Mattr Entity.

Furthermore, Units Awards may not be granted to residents of the United States unless such Unit Awards and the Shares issuable upon settlement thereof are registered under the U.S. Securities Act or are issued in compliance with an available exemption from the registration requirements of the U.S. Securities Act.

6. Reservation of Shares

Up to one million eight hundred thousand (1,800,000) Shares may be issued pursuant to this Plan. If any Unit Award granted under this Plan shall expire, terminate or be cancelled for any reason without the Shares issuable thereunder having been issued in full, any such Shares shall be available for the purposes of the granting of further Unit Awards under this Plan.

No one Employee may be granted any Unit Award which, together with all Unit Awards then held by such Grantee, would entitle such Grantee to receive a number of Shares which is greater than 5% of the Total Shares.

The number of Shares issuable to Insiders at any time, under all Security Based Compensation Arrangements of Mattr, shall not exceed 10% of the Total Shares; and (ii) the number of Shares issued to Insiders, within any, one-year period, under all Security Based Compensation Arrangements of Mattr, shall not exceed 10% of the Total Shares.

7. Terms and Conditions of Unit Awards

Each Grant shall be subject to the terms and conditions of the Plan and evidenced by a written agreement between Mattr and the Grantee, including such schedules, amendments, deletions or changes thereto as are permitted under the Plan, (a “Grant Agreement”) which agreement shall comply with, and be subject to, the requirements of the Plan.

8. Number and Type of Unit Awards

The Committee, with the concurrence of the Board, shall determine the number of Shares to be awarded to a Grantee pursuant to the Unit Award (subject to adjustment in accordance with Time Vesting or Performance Vesting) in accordance with the provisions set forth in Section 5 of the Plan and shall designate such award as either a “Restricted Award” or a “Performance Award”, as applicable, in the Grant Agreement relating thereto.

9. Vesting Dates and Expiry Dates of Unit Awards

(a) *Restricted Awards* – With respect to any Restricted Award, the Committee shall determine the Time Vesting and the Expiry Date (and, for greater certainty, the Committee may in its discretion at the time of grant of a Unit Award impose additional or different conditions to the determination of Unit Awards becoming Vested and the Expiry Date in respect of or the issue of Shares pursuant to any Restricted Award including, without limitation, Performance Vesting) provided, however, that if, on an Expiry Date, a Black-Out Period has been imposed upon a Grantee, such Expiry Date shall be extended to the last day of the Black-Out Extension Term.

(b) *Performance Awards* – With respect to any Performance Award, the Committee shall determine the Performance Vesting and the Expiry Date (and, for greater certainty, the Committee may in its discretion at the time of grant of a Unit Award impose additional or different conditions to the determination of the Unit Awards being Vested, the Performance Vesting and Expiry Date in respect of or the issue of Shares pursuant to any Performance Award including, without limitation, performance conditions) provided, however, that if, on an Expiry Date, a Black-Out Period has been imposed upon a Grantee, such Expiry Date shall be extended to the last day of the Black-Out Extension Term.

(c) *Other* – Notwithstanding any other provision of this Plan, but subject to the limits described in Section 6, the Committee may make any additional adjustments to the number of Shares to be issued pursuant to any Unit Award (including adjustments determined by reference to or as a result of the achievement of Performance Vesting conditions) if, in the discretion of the Committee, such adjustments are appropriate in the circumstances having regard to the principal purposes of the Plan and the terms of the Unit Award. Notwithstanding any other provision of this Plan, the Committee may, in its discretion, determine that a Unit Award is Vested in relation to all or a percentage of the Shares covered thereby for all or any Unit Awards at any time and from time to time. Notwithstanding the foregoing, with respect to any Grantee who is a U.S. Participant (as defined in Schedule A hereto), refer to Schedule A for special rules prohibiting black-out extensions.

10. Change of Control

In the event of a Change of Control, and subject to the terms of a Grantee's written employment agreement with Mattr or a Mattr Entity and the relevant Grant Agreement, if the Grantee's employment is terminated by Mattr or a Mattr Entity or a successor thereto or acquiror thereof without Cause within twelve (12) months following the Change of Control, then (i) any remaining restrictions applicable to the Participant's outstanding Restricted Awards shall lapse, (ii) satisfaction of Performance Vesting with respect to the Grantee's outstanding Performance Awards shall be determined based on performance up to the effective date of the Change of Control, and (iii) all Restricted Awards and/or Performance Awards that have not previously Vested shall immediately Vest on the Participant's Termination Date.

11. Dividend Equivalents

A Grant Agreement in respect of a Restricted Award or Performance Award may include a provision for additional Shares to be covered by the Award based on Dividend equivalent amounts for the account of a Grantee as hereinafter provided, with respect to cash Dividends paid in the ordinary course to shareholders in respect of outstanding Shares. If a Grant Agreement provides that Dividend equivalent amounts will add additional Shares to be covered by Unit Award, if and when cash Dividends are paid with respect to Shares (other than any Extraordinary Dividend) to shareholders of record as of a record date occurring during the period from the Grant Date of the applicable Unit Award to the date of the Issue Date for such Unit Award thereof, a number of additional Shares shall be added to the Shares covered by the Unit Award equal to the greatest number of whole Shares having a Fair Market Value, as of the Dividend Payment Date for such dividend, equal to the product of (i) the cash Dividend paid with respect to a Share multiplied by (ii) the number of Shares covered by such Unit Award as of the Dividend Record Date. The additional Shares covered by the Unit Award shall be subject to the same terms and conditions, including Vesting and settlement terms, as the corresponding Restricted Awards or Performance Awards, as the case may be.

12. Issuance of Common Shares

The number of Shares that are issuable to the Grantee on the Issue Date shall be issued from treasury by Mattr, as fully paid and non-assessable shares in consideration of past services valued at no less than the Fair Market Value of the number of Shares covered by the Unit Award at the Grant Date. No fractional Shares will be issued and all fractional entitlements shall be rounded to the nearest whole number of Shares. No Grantee who is a U.S. Awardee may settle any of the Grants for Shares unless the Shares issuable upon such settlement are registered under the U.S. Securities Act or are issued in compliance with an available exemption from the registration requirements of the U.S. Securities Act.

13. Delivery of Common Shares

Mattr shall, subject to Section 17 hereof, cause the certificates representing the Shares issued hereunder to be delivered to the Grantee (or the Shares or the certificates as the Grantee may direct) as soon as practicable following a Vesting Date and upon receipt of a notice from the Grantee of exercise of all or a portion of the Shares covered by such Unit Award which are Vested: provided that, no Unit Award may be exercised after the Expiry Date (as it may be extended in accordance with Section 9). Notwithstanding the foregoing, with respect to any Grantee who is a U.S. Participant, refer to Schedule A for special rules regarding the timing of delivery of Shares.

14. Termination of Employment

Unless otherwise determined by the Committee or unless otherwise expressly set forth in a Grant Agreement pertaining to a particular Unit Award or any written employment agreement governing a Grantee's employment with Mattr or a Mattr Entity, or as may otherwise be required to satisfy the minimum requirements of applicable employment or labour standards legislation, the following provisions shall apply in the event that a Grantee's Termination Date occurs:

(a) *Termination* – If a Grantee's employment terminates for any reason whatsoever, other than by reason of death, Disability, or Retirement (as contemplated under (b), (c) or (d)), including any termination of the Grantee's employment by Mattr, or a Mattr Entity for or without Cause, the Grantee's constructive dismissal by Mattr or a Mattr Entity or resignation, Unit Awards held by the Grantee that have Vested as at the Termination Date continue to be exercisable in respect of Shares covered thereby until the earlier of (a) the date that is ninety (90) days from the Termination Date and (b) the Expiry Date otherwise relating to such Unit Award, after which such Unit Awards shall immediately expire and be cancelled. Any Unit Award (or a portion thereof) held by the Grantee that has not Vested as at the Termination Date shall immediately expire and be cancelled on the Termination Date and the Grantee waives any claim to damages in respect thereof whether related or attributable to any contractual or common law termination entitlement or otherwise. For greater certainty, no vesting of Unit Awards shall occur following the Termination Date and the Grantee waives any claim to damages in respect thereof whether related or attributable to any contractual, or common law or civil law termination entitlements or otherwise.

(b) *Retirement* – If a Grantee ceases to be an Employee upon his/her Retirement, all outstanding Units Awards held by such Grantee as at the Termination Date shall continue to Vest on the regular Vesting Date(s) set out in the applicable Grant Agreement, subject to Section 10, and, in case of a Performance Award, subject to the satisfaction of the applicable Performance Vesting as set forth in the Grant Agreement (or a schedule or appendix thereto) and the Expiry Date applicable to such Unit Awards shall continue to apply, after which such Unit Awards shall immediately expire and be cancelled. Notwithstanding Section 14(d), upon the death of a Grantee after such Retirement, all Unit Awards held by such Grantee at such time shall be deemed to be fully Vested in respect of Time Vesting and the extent of the Performance Vesting, if applicable, shall be determined on the basis of a 100% percentage performance target achievement as of the date of the Grantee's death, and the Expiry Date for such Unit Awards shall be the earlier of (a) one year from the date of death and (b) the Expiry Date otherwise relating to such Unit Award.

(c) *Disability* - If a Grantee ceases to be an Employee upon his/her Disability, all Units Awards held by such Grantee as at the Termination Date in respect of such Unit Awards, shall continue to Vest on the regular Vesting Date(s) set out in the applicable Grant Agreement, subject to Section 14(d) and Section 10, and, in case of a Performance Award, subject to the satisfaction of the applicable Performance Vesting as set forth in the Grant Agreement and the Expiry Date applicable to such Unit Awards shall continue to apply, after which such Unit Awards shall immediately expire and are cancelled.

(d) *Death* – Subject to Section 14(b), upon the death of a Grantee, his or her personal representatives may exercise Unit Awards in respect of Shares covered thereby to the extent Vested as of such date until the earlier of (a) one year from the Termination Date and (b) the Expiry Date otherwise relating to such Unit Award, after which such Unit Awards shall immediately expire and be cancelled. Any Unit Award (or a portion thereof) held by the Grantee that has not Vested as at the Termination Date shall immediately expire and be cancelled on the Termination Date and the Grantee waives any claim to damages in respect thereof whether related or attributable to any contractual or common law entitlement or otherwise. For greater certainty, no vesting of Unit Awards shall occur following the Termination Date and the Grantee waives any claim to damages in respect thereof whether related or attributable to any contractual, or common law or civil law entitlements or otherwise.

15. Clawback

Notwithstanding anything in this Plan to the contrary, all Unit Awards granted under this Plan, and any Shares issued or payments made under this Plan in respect of any Unit Awards shall be subject to clawback or recoupment as permitted or mandated by applicable law, rules, regulations or any Mattr policy as enacted, adopted or modified from time to time.

16. Rights as a Shareholder

Until the Shares granted pursuant to any Unit Award have been issued in accordance with the terms of the Plan, the Grantee to whom such Unit Award has been made shall not possess any incidents of ownership of such Shares including, for greater certainty and without limitation, the right to receive cash Dividends on such Shares and the right to exercise voting rights in respect of such Shares. Such Grantee shall only be considered a Shareholder in respect of such Shares when such issuance has been entered upon the records of the duly authorized transfer agent of Mattr.

17. Effect of Certain Changes

In the event:

(a) of any change in the Shares through subdivision, consolidation, reclassification, amalgamation, merger or otherwise;

(b) that any rights are granted to Shareholders to purchase Shares at prices substantially below Fair Market Value; or

(c) that, as a result of any recapitalization, merger, consolidation or other transaction, the Shares are converted into or exchangeable for any other securities, then, in any such case, the Board shall make such adjustments to the Plan, to any Unit Awards and to any Grant Agreements outstanding under the Plan as may be appropriate in the circumstances (including changing the Shares covered by each Unit Award into other securities on the same basis as Shares are converted into or exchangeable for such securities in any such transaction) to prevent dilution or enlargement of the rights granted to Grantees hereunder.

18. Withholding Taxes

As a condition of and prior to participation in this Plan, each Grantee authorizes Mattr and each Mattr Entity to withhold from any amount otherwise payable to the Grantee any amounts required by any taxing authority to be withheld for taxes of any kind as a consequence of the Grantee's participation in this Plan or issuance of Shares. Mattr may, prior to and as a condition of issuing any Shares in such circumstances, require the Grantee to remit to Mattr in cash or other consideration as the Board, in its discretion, may accept an amount sufficient to satisfy any withholding or other tax requirements relating thereto. Mattr shall also have the right, in its sole discretion to satisfy any such liability for withholding or other required deduction amounts by requiring the Grantee to complete a sale in respect of such number of Shares that have been issued, and would otherwise be delivered to the Grantee under this Plan, and any amount payable from such sale will first be paid to Mattr or a Mattr Entity to satisfy any liability for withholding.

19. Non-Transferability

The right to receive Shares pursuant to a Unit Award granted to Grantee may only be exercised by such Grantee personally, and except as otherwise provided in this Plan, no assignment, sale, transfer, pledge or charge of a Unit Award, whether voluntary, involuntary, by operation of law or otherwise, vests any interest or right in such Unit Award whatsoever in any assignee or transferee and, immediately upon any assignment, sale, transfer, pledge or charge or attempt to assign, sell, transfer, pledge or charge, such Unit Award shall terminate and be of no further force or effect, provided that (a) the rights of a Grantee in respect of the Unit Award are transferable upon death of the Grantee, and (b) the Grantee may transfer or assign the rights of a Unit Award hereunder to minor children or grandchildren or a spouse of the Grantee, or a trust or a holding company of which the Grantee is a trustee or director, and the beneficiaries or shareholders of which are any combination of the Grantee, Grantee's spouse or the Grantee's minor children or grandchildren, in accordance with such requirements as the Committee may from time to time determine.

20. Merger and Sale, etc.

In the event that Mattr enters into any transaction or series of transactions whereby Mattr or all or substantially all of Mattr's undertaking, property or assets would become the property of any other trust, body corporate, partnership or other person (a "Successor") whether by way of takeover bid, acquisition, reorganization, consolidation, amalgamation, arrangement, merger, transfer, sale or otherwise, Mattr and the Successor shall execute such instruments and do such things as are necessary, if any, to establish that upon the consummation of such transaction the Successor will have assumed all the covenants and obligations of Mattr under this Plan and the Unit Grant Agreements outstanding on consummation of such transaction in a manner that substantially preserves and does not impair the rights of the Grantees thereunder in any material respect (including the right to receive shares, securities, cash or other property of the Successor in lieu of Shares upon the subsequent Vesting of Unit Awards). Any such Successor shall succeed to, and be substituted for, and may exercise every right and power of Mattr under this Plan and such Grant Agreements with the same effect as though the Successor had been named as Mattr herein and therein and thereafter, Mattr shall be relieved of all obligations and covenants under this Plan and such Grant Agreements and the obligation of Mattr to the Grantees in respect of the Unit Awards shall terminate and be at an end and the Grantees shall cease to have any further rights in respect thereof including, without limitation, any right to acquire Shares upon Vesting of the Unit Awards.

21. Amendment and Termination of Plan

This Plan and any Unit Awards granted pursuant to the Plan may be amended, modified or terminated by the Board without approval of shareholders. Notwithstanding the foregoing, the Plan or any Unit Award may not be amended without shareholder approval to:

(a) increase the number of Shares issuable pursuant to Section 6 hereof;

(b) extend the Expiry Date of any outstanding Unit Awards;

(c) permit a Grantee to transfer or assign Unit Awards to a new beneficial holder other than as set forth in Section 19;

(d) increase the number of Shares that may be issued to Insiders above the restriction contained in Section 6;

(e) extend the maximum permitted Expiry Date under the Plan beyond ten (10) years;

(f) add additional categories of Grantees; or

(g) amend this Section 21 to delete any of (a) through (f) above.

In addition, no amendment to the Plan or Unit Awards granted pursuant to the Plan may be made without the consent of the Grantee, if it adversely alters or impairs the rights of any Grantee in respect of any Unit Award previously granted to such Grantee under the Plan.

22. Compliance with Legal Requirements

Mattr shall not be obliged to issue any Shares if such issuance would violate any Applicable Law. Mattr may postpone the issuance or delivery of Shares under any Grant and may require any Grantee to make such representations and furnish such information, as in each case the Committee may consider appropriate in connection with the issuance or delivery of Shares in compliance with Applicable Laws, rules and regulations. Mattr shall not be required to qualify for resale pursuant to a prospectus or similar document any Shares awarded under the Plan.

23. Compliance with Employment Standards

It is understood and agreed that all provisions of the Plan are subject to all minimum requirements of applicable employment or labour standards legislation and it is the intention of Mattr and the Mattr Entities to comply with all minimum requirements contained in applicable employment or labour standards legislation. Accordingly, the Plan shall: (i) not be interpreted as in any way waiving or contracting out of applicable employment or labour standards legislation; and (ii) be interpreted to achieve compliance with applicable employment or labour standards legislation. In the event that applicable employment or labour standards legislation provides for a superior right or entitlement upon termination of employment or otherwise than provided for under the Plan, the Grantee shall be provided with the Grantee's minimum statutory entitlements in substitution for the Grantee's rights under the Plan. There shall be no presumption of strict interpretation against Mattr or any Mattr Entity.

Neither the Unit Awards nor the securities which may be acquired pursuant to the exercise or settlement of the Unit Awards have been registered under the U.S. Securities Act or under any securities law of any state of the United States and are considered “restricted securities” (as such term is defined in Rule 144(a)(3) under the U.S. Securities Act) and any Shares issuable pursuant to the Plan shall be affixed with an applicable restrictive legend as set forth in the respective Grant Agreement. The Unit Awards may not be offered or sold, directly or indirectly, in the United States except pursuant to registration under the U.S. Securities Act and the securities laws of all applicable states or available exemptions therefrom. Each U.S. Awardee will be required to complete an Grant Agreement which sets out the applicable United States restrictions.

24. No Right to Continued Employment

Nothing in the Plan or in any Grant Agreement entered into pursuant hereto shall confer upon any Grantee the right to continue in the employ or service of Mattr or any of the Mattr Entities, to be entitled to any remuneration or benefits not set forth in the Plan or a Grant Agreement or to interfere with or limit in any way the right of Mattr or any Mattr Entity to terminate Grantee’s employment or service arrangement with Mattr or any Mattr Entity.

25. California Participants

Notwithstanding any other provision of this Plan, the provisions of this Section 25 shall apply to any Unit Awards (each, a “California Grants”) granted or proposed to be granted to a Participant in the state of California (each, a “California Participant”), unless such award is otherwise exempt from the applicable securities laws of the state of California.

(a) California Grants shall be granted within ten (10) years from the earlier of (i) the date on which this Plan is adopted by the Board and (ii) the date on which this Plan is approved by shareholders of Mattr.

(b) Mattr will not grant California Grants unless:

(i) Mattr is a foreign private issuer, as defined by Rule 3b-4 under the United States Securities Exchange Act of 1934, as amended, on the grant date of the California Grant, and the aggregate number of persons in the state of California granted awards under all compensation plans and agreements and issued securities under all purchase and bonus plans and agreements of Mattr does not exceed 35; or

(ii) prior to any grant made in reliance upon this subparagraph (ii) and within 12 months before or after the Plan was adopted by the Board, the Plan is approved by a majority of Mattr’s outstanding securities entitled to vote, not counting for the purpose of calculating such vote any securities issued pursuant.

26. Effective Date

This Plan shall take effect on March 3, 2010.

SCHEDULE "A" TO MATTR CORP. RESTRICTED SHARE UNIT PLAN

SPECIAL REQUIREMENTS REGARDING U.S. PARTICIPANTS

If a Grantee is a citizen or resident of the United States or is otherwise subject to taxation under the U.S. Internal Revenue Code (a "U.S. Participant"), then, notwithstanding any other Plan terms, the following provisions apply to the Grantee's award:

(a) With respect to U.S. Participants, it is intended that the Plan and any Unit Awards not provide for the payment of "deferred compensation" within the meaning of Section 409A of the U.S. Internal Revenue Code ("Section 409A") or be structured in a manner and have such terms and conditions that would not cause such a U.S. Participant to be subject to taxes and interest pursuant to Section 409A. The Plan and any Unit Awards will be administrated and interpreted in a manner consistent with this intent.

(b) No Unit Award granted to a U.S. Participant shall contain any exercise feature that permits the Grantee to provide notice and choose a time when Shares underlying the Unit Award are to be delivered. Such Unit Award shall provide for automatic delivery of Shares as soon as practicable following the Vesting Date but in all events by the later of: (i) the last day of the calendar year in which the Vesting Date occurs, or (ii) the date that is two and one-half months after the Vesting Date. The following additional rules shall apply with respect to all Unit Awards granted to U.S. Participants:

(i) No Vesting Date or Expiry Date shall be extended on account of a Black- Out Extension Term.

(ii) If a Grantee ceases to be an Employee due to Retirement or Disability, and if the Unit Award provides for continued vesting under Section 14, then the Unit Award shall constitute "deferred compensation" under Section 409A unless the Unit Award remains subject to a substantial risk of forfeiture through the applicable Vesting Date. By way of example, a Performance Award may remain subject to a substantial risk of forfeiture following a Retirement if it remains subject to achievement of one or more financial performance metrics. In contrast, a Restricted Award generally would not be subject to a substantial risk of forfeiture following a Retirement because the Grantee is under no obligation to continue to perform services (and any attempt to condition vesting on compliance with restrictive covenants generally would not create a substantial risk of forfeiture).

(c) To the extent that any amount or benefit in favour of a U.S. Participant would constitute "deferred compensation" for purposes of Section 409A and would otherwise be payable or distributable under the Plan or any Grant Agreement by reason of the occurrence of a Change of Control or the U.S. Participant's Disability or Termination Date, such amount or benefit will not be payable or distributable to the U.S. Participant by reason of such circumstance unless: (i) the circumstances giving rise to such Change of Control, Disability or Termination Date meet the description or definition of "change in control event," "disability," or "separation from service," as the case may be, in Section 409A and applicable proposed or final treasury regulations thereunder, and (ii) the payment or distribution of such amount or benefit would otherwise comply with Section 409A and not subject the U.S. Participant to taxes and interest pursuant to Section 409A. This provision does not prohibit the vesting of any Unit Award or the vesting of any right to eventual payment or distribution of any amount or benefit under the Plan or any Grant Agreement. For the sake of clarity, to the extent any Unit Award is subject to Section 409A, then all payments to be made upon a U.S. Participant's termination date shall only be made upon a separation from service under Section 409A.

(d) If on the date of the U.S. Participant's separation from service, Mattr's shares (or shares of any other company that is required to be aggregated with Mattr in accordance with the requirements of Section 409A) is publicly traded on an established securities market or otherwise and the U.S. Participant is a "specified employee" (as defined under Section 409A), then the benefits payable to the U.S. Participant under the Plan that are payable due to the U.S. Participant's separation from service, to the extent subject to Section 409A, shall be postponed until the date that is six months following the U.S. Participant's separation from service, or, if earlier, the U.S. Participant's death. Following any applicable six month delay, all such delayed payments will be paid in a single lump sum on the earliest date permitted under Section 409A.

(d) If any provision of the Plan, a Grant Agreement or any Unit Award issued to a U.S. Participant contravenes Section 409A or could cause the U.S. Participant to incur any tax, interest or penalties under Section 409A, the Board may, in its sole discretion and without the U.S. Participant's consent, modify such provision to the minimum extent necessary to: (a) comply with, or avoid being subject to, Section 409A, or to avoid incurring taxes, interest and penalties under Section 409A; and/or (b) maintain, to the maximum extent practicable, the original intent and economic benefit to the U.S. Participant of the applicable provision without materially increasing the cost to Mattr or contravening Section 409A.

(e) Notwithstanding anything to the contrary in the Plan or otherwise, the Board shall retain the power and authority to amend or modify the Plan to the extent the Board, in its sole discretion, deems necessary or advisable to comply with any guidance issued under Section 409A. Such amendments may be made without the approval of any U.S. Participant.

(f) Mattr shall have no obligation to modify the Plan or any Unit Award and does not guarantee that Unit Awards will not be subject to taxes, interest and penalties under Section 409A. Each U.S. Participant is solely responsible and liable for the satisfaction of all taxes and penalties that may be imposed on or in respect of such U.S. Participant in connection with the Plan or any Unit Award granted thereunder (including any taxes and penalties under Section 409A), and none of Mattr or any of member of the Mattr Group shall have any obligation to indemnify or otherwise hold such U.S. Participant (or any beneficiary) harmless from any or all of such taxes or penalties.