CHANGE OF CORPORATE STRUCTURE REPORT
(In accordance with section 4.9 of National Instrument 51-102 the “Instrument”)

1. Names of parties to the Transaction:

International Datacasting Corporation (“IDC”), 9711350 Canada Inc. (“Merger Sub”), and Novra Technologies Inc. (“Novra”).

2. Description of the Transaction:

Pursuant to a merger agreement (the “Agreement”), IDC and Merger Sub amalgamated (the “Amalgamated Company”) on the following basis:

1. Novra received one (1) common share of the Amalgamated Company for each one (1) Merger Sub share held.

2. The holders of ten (10) common shares of IDC received one (1) common share of the Amalgamated Company for each ten (10) IDC common shares held.

3. The holders of five (5) common shares of IDC received one (1) warrant of the Amalgamated Company for each five (5) IDC common shares held. Each one (1) warrant will be exercisable at $0.12 into one (1) common share of the Amalgamated Company for a period of one year.

4. The holders of one (1) common share of IDC received one (1) immediately redeemable preferred share of the Amalgamated Company. The preferred shares have been redeemed and each holder will receive $0.01 in cash for each one (1) preferred share held.

Additional information on the Agreement can be found in the management information circular of IDC, dated May 5, 2016, which is available on SEDAR. As a result of the three corner merger, IDC is a wholly owned subsidiary of Novra.
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3. Effective date of the Transaction:

June 15, 2016

4. Name of each party, if any, that ceased to be a reporting issuer after the Transaction and of each continuing entity:

IDC continues to be a reporting issuer in all jurisdictions. It will apply to cease being a reporting issuer. Novra continues to be a reporting issuer.

5. The date of the reporting issuer’s first financial year-end after the Transaction if paragraph (a) or subparagraph (b) (ii) of the Instrument applies:

Novra’s first financial year-end after the Transaction is December 31, 2016.

6. The periods, including the comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuer's first financial year after the Transaction, if paragraph (a) or subparagraph (b) (ii) of the Instrument applies:

The periods of the interim and annual financial statements required to be filed by Novra's first financial year after the Transaction are as follows: June 30, 2016, September 30, 2016, and December 31, 2016

7. Documents filed under National Instrument 51-102 that described the Transaction and where those documents can be found in electronic format, if paragraph (a) or subparagraph (b) (ii) of the Instrument applies:

The following documents that describe the Transaction were filed under National Instrument 51-102 and can be found at www.sedar.com:

- News releases filed by Novra on April 19, 2016 and June 15, 2016
- Material change reports filed by Novra on April 29, 2016 and June 23 ,2016
- Other material documents filed by Novra on April 29, 2016
- News releases filed by IDC on April 19, 2016, May 30, 2016, and June 15, 2016
- Material change reports filed by IDC on April 29, 2016, June 23, 2016
- Other material contracts ffiled by IDC on April 29, 2016
- Management information circular filed by IDC May 5, 2016
- Other security holders documents filed by IDC on June 15, 2016