SATURNAGROUP
CHARTERED PROFESSIONAL ACCOUNTANTS LLP
1066 West Hastings Street, Suite 1250
Vancouver, BC Canada V6E 3X1

May 6, 2016

Empower Technologies Corporation
Suite 951, 409 Granville Street
Vancouver, BC V6C 1T2

Dear Sirs/Mesdames:

The purpose of this letter is to outline the terms of engagement of Saturna Group Chartered Professional Accountants LLP ("Saturna Group" or "Firm") to audit the consolidated financial statements of Empower Technologies Corporation (the "Company"), which comprise the consolidated statement of financial position as at December 31, 2015 and the consolidated statements of operations, changes in equity, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

Our Responsibilities
We will conduct our audit of the Company in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the financial statements will be detected because of:

(a) Factors such as use of judgment, and the use of testing of the data underlying the financial statements;
(b) Inherent limitations of internal control; and
(c) The fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit that is designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error and illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected (particularly intentional misstatements concealed through collusion or forgery), even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

The objective of our audit is to obtain reasonable assurance that the financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

(a) Misstatements, resulting from error, other than trivial errors;
(b) Fraud or any information obtained that indicates that a fraud may exist;
(c) Any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred;
(d) Significant deficiencies in the design or implementation of internal controls to prevent and detect fraud or error; and
(e) Related-party transactions identified by us that are not in the normal course of operations and that involve significant judgments made by management concerning measurement or disclosure.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management and those charged with governance in discharging their responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in, or enters, the public domain, we will not provide any third party with confidential information concerning the affairs of the Company without the Company's prior consent, unless required to do so by legal authority, or the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia ("Code of Professional Conduct").

Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

INDEPENDENT AUDITORS' REPORT

To the Shareholders of Empower Technologies Corporation

We have audited the accompanying consolidated financial statements of Empower Technologies Corporation which comprise the consolidated statements of financial position as at December 31, 2015 and the consolidated statements of operations and comprehensive loss, changes in equity, and cash flows for the years then ended, and the related notes comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting 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.

Auditors' Responsibility
Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also involves evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2015, and its financial performance and its cash flows for the years then ended, in accordance with International Financial Reporting Standards.

Saturna Group Chartered Professional Accountants LLP

Vancouver, Canada

(Date)

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide you details of any misstatements during the audit.

Use and Distribution of Our Report and Association with Financial Information
The examination of the financial statements and the issuance of our audit opinion are solely for the use of the Company and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements and we accept no responsibility for their use by any third party.

Management understands that under Canadian generally accepted auditing standards, we as auditors are, or may be deemed associated by direct inclusion, or by reference to, audited or other financial statements upon which we have provided a report or expressed an opinion in an offering document or registration statement or other similar filing. Accordingly, your organization will advise us in writing of any offering document it intends to provide or file with a regulatory body when such document refers to or includes any financial statements upon which we have reported. The Company further agrees that it will not include such financial statement or reference thereto in an offering or any other filing with a regulatory body without our written consent. Saturna Group stipulates that our name will be used only with our consent and that any information to which we have attached a communication will be issued with that communication unless otherwise agreed to by us.

The Company should be aware that when reference is made to or such financial statements are to be included, we are required under and in accordance with professional standards to review such document and ensure where we are in fact associated therewith to comply with professional standards in respect of the appropriateness of the document and to take reasonable steps to ensure the document or its contents is not false or misleading in respect of matters upon which we may reasonably be expected to have knowledge or understanding.

Reproduction of Our Audit Report
If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either the full or summarized financial statements that we have audited.

We are not required to read the information contained in your website, or to consider the consistency of other information in the electronic site with the original document.

Management's Responsibilities
Management is responsible for:

Financial Statements
The preparation and fair presentation of the Company's consolidated financial statements in accordance with International Financial Reporting Standards.

Completeness of Information
- (a) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of shareholders, directors and committees of directors and other matters;
- (b) Providing us with information relating to any known or probable instances of non-compliance with legislative or regulatory requirements, including financial reporting requirements;
- (c) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- (d) Providing us with information regarding all related parties and related-party transactions;
- (e) Any additional information that we may request from management for the purpose of this audit; and
- (f) Providing us with unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

Fraud and Error
- (a) Internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- (b) An assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- (c) Providing us with information relating to fraud or suspected fraud affecting the entity involving:
    - (i) Management,
    - (ii) Employees who have significant roles in internal control, or
    - (iii) Others, where the fraud could have a non-trivial effect on the financial statements;
- (d) Providing us with information relating to any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others; and
- (e) Communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Recognition, Measurement and Disclosure
- (a) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the financial statements;
- (b) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (c) Providing us with information relating to the measurement and disclosure of transactions with related parties;
- (d) Providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with IFRS;
- (e) Providing us with information relating to claims and possible claims, whether or not they have been discussed with the Company's legal counsel;
- (f) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which the Company is contingently liable;

(g) Providing us with information on whether the Company has satisfactory title to assets, liens or encumbrances on existing assets, or assets that are pledged as collateral;
(h) Providing us with information relating to compliance with aspects of contractual agreements that may affect the financial statements;
(i) Providing us with information concerning subsequent events; and
(j) Providing us with representations on specific matters communicated to us during the engagement.
(k) Providing us with an assessment of the Company's ability to continue as a going concern;
(l) Providing us with information supporting fair value measurements, including the appropriateness of selected valuation methods, any significant assumptions used, the valuation calculations, and related financial statement disclosures;
(m) Providing us with information about management's objectives, policies, and processes for managing capital;
(n) Providing us with details of, and the Company's compliance with, any externally imposed capital restrictions;
(o) Providing us with details of any management remuneration; and
(p) Providing us with management's assessment of the nature and extent of risk arising from financial instruments.

Written Confirmation of Significant Representations
Providing us with written confirmation of significant representations provided to us during the engagement on matters that are:
(a) Directly related to items that are material, either individually or in the aggregate, to the financial statements,
(b) Not directly related to items that are material to the financial statements but are significant, either individually or in the aggregate, to the engagement, and
(c) Relevant to your judgments or estimates that are material, either individually or in the aggregate, to the financial statements.

Preparation of Schedules
We ask that the Company prepare various schedules and analyses before our engagement is planned to commence and make various invoices and other documents available to our staff.

This assistance will facilitate our work and will help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or withdraw from the engagement.

Working Papers
The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

File Inspections
In accordance with professional regulations and by our Firm's policy, our client files may periodically be reviewed by practice inspectors, including the Canadian Public Accountability Board and by other file quality reviewers to ensure that we are adhering to professional and our Firm's standards. File reviewers are required to maintain the confidentiality of client information.

Governing Legislation
This engagement letter is subject to and governed by the laws of the province of British Columbia. The province of British Columbia will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts, to claim that the action has been brought in an inappropriate forum, or to claim that those courts do not have jurisdiction.

Dispute Resolution
You agree that:

(a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
(b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Any mediation initiated as a result of this engagement shall be administered within the province of British Columbia by a mutually agreed upon mediation organization, according to its mediation rules, and any ensuing litigation shall be conducted within such province, according to provincial law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Indemnity
The liability of Saturna Group and any of its partners and employees for any errors, omissions or negligent acts, whether in contract or tort, innocent misrepresentation or in breach of fiduciary duty or otherwise, arising from services performed or not performed by Saturna Group or by any of its partners or employees for the Company shall be limited to the lesser of the fees paid in respect of this engagement or the sum available under the policy or policies of professional liability insurance obtained by Saturna Group including the deductible therein, which is available to indemnify Saturna Group at the time that a claim is made. Any penalties arising from civil liabilities issues brought by the Canada Revenue Agency will not be the responsibility of Saturna Group. No claim shall be brought against Saturna Group in contract, negligent misrepresentation or tort more than 2 years after the services were completed or terminated under this engagement.

The audit engagement and any disputes thereto shall be subject to and governed by the laws and the jurisdiction of the courts of the province of British Columbia.

Time Frames
An audit conducted in accordance with Canadian generally accepted auditing standards requires advance planning, ongoing communications and knowledge sharing on matters that may impact the audit, risk assessments and information concerning key assumptions and judgments used in the financial statements. Management, the Board of Directors, and the Audit Committee each have responsibilities to communicate matters of importance or significance to the audit throughout the fiscal year.

The records, draft financial statements and support information must be assembled and made available to us in an organized and timely manner sufficient for us to adequately plan and conduct our audit procedures effectively. The completion and release of the audit is dependent upon timely provision of complete information, responsiveness to questions and issues and the availability of management, the Audit Committee and the Board to review with the auditors the financial statements and the audit findings, key procedures and issues.

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by the Company of its obligations.

Restriction on Recruiting or Employing our Engagement Personnel
You agree not to recruit or offer to any member of the Saturna Group engagement team a senior financial position with your organization while that person is providing assurance services to you through employment or association with us for a minimum period of one year from the date the member last provided assurance services to your organization.

In such cases, Saturna Group will not be responsible for any loss, costs, expenses or damages resulting from such occurrences, and we are specifically entitled to collect our fees for services provided to the date of ceasing to act.

Regulatory Communications
The Company will provide, on a timely basis, copies of any and all correspondence or notices received or issued by any regulatory body, securities commission or listing stock exchange having jurisdiction over

the listing or trading of the Company's shares on a public exchange. Where such notice relates to any financial statement matter issued by the Company, or any related disclosures filed, and the Company may face non-compliance, failure to file sanctions or trading restrictions of any kind, the audit committee must also be made aware of such notice.

Canadian Public Accountability Board ("CPAB")
The CPAB is a private sector, non-profit corporation, which oversees the auditors of Canadian public companies in order to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports.

Under the adopted rules, the CPAB and its staff may conduct investigations concerning any acts or practices, or omissions to act, by registered public accounting firms and persons associated with such firms, or both, that may violate any provision of Sarbanes-Oxley, the rules of the CPAB, the provisions of the securities laws relating to the preparation and issuance of audit reports and the obligations and liabilities of accountants with respect thereto. The CPAB's rules require registered public accounting firms and their associated persons to cooperate with CPAB investigations, including producing documents and providing testimony. The rules also permit the CPAB to seek information from other persons, including clients of registered firms. By signing this letter you hereby consent to our release of information requested by the CPAB when and if necessary.

Privacy – Authority to Use and Release Information
Canada and various provincial jurisdictions have privacy legislation restricting the collection, storage, use and dissemination of personal and corporate information related to identity, lifestyle, financial affairs, spending habits, etc. without consent.

In order to comply with certain regulatory and professional standards, it may be necessary to provide information to regulatory bodies, other professionals and sanctioned licensing and listing bodies. Provision of such information may be otherwise restricted under privacy legislation.

The Company authorizes the appropriate use and release of such information to regulatory bodies and similar entities or officials thereof where deemed necessary to meet regulatory or professional requirements.

Our partners and our employees are aware of Canada's privacy legislation and Saturna Group has adopted policies to prevent violations of the legislation. Information concerning your business will not be divulged to other parties without your express prior consent or as required by law through subpoena, search warrant or other legal process. Saturna Group privacy policies are available in written form upon request.

Conflicts of Interest and Independence
We provide a range of services for a large number of clients and may from time to time be in a position where we are providing services to clients whose interests may conflict with your own. We cannot be certain that we will identify all such situations that exist or may develop and it is difficult for us to anticipate all situations that might be perceived to conflict.

We have a professional duty to consider and identify potential conflicts of interest that may in some circumstances require us to withdraw from our engagement. Where such conflict situations arise that are unanticipated or inadvertent, we shall be entitled to receive our fees for services (charged or chargeable) up to the date of withdrawal.

Therefore, we respectfully request that you notify us promptly of any potential conflict affecting the Company, any of its senior officers or employees and Saturna Group including its partners or employees of which you are, or become aware. Where the above circumstances are identified by us or you and we believe that your interests can be properly safeguarded by the implementation of appropriate procedures, we will discuss and agree with you the arrangements that we will put in place to preserve confidentiality and independence if possible and to ensure that the advice and opinions which you receive from us are wholly independent of the advice and opinions that we provide to other clients.

The Code of Professional Conduct requires Saturna Group, its partners, and its employees to be independent of our clients and prohibit us from acting in specific conflict of interest situations without informed consent by all parties involved. All Saturna Group personnel are required to confirm independence and compliance with our policies and professional conduct rules in writing annually.

Should a situation be identified during the course of providing assurance services to your organization where matters are identified that threaten our independence, and the threat cannot be managed or reduced to an acceptable level, then we will be required to cease providing services and may not be able to complete our present engagement. The Company and its management acknowledge and accept such possible occurrences under our terms of service with you.

Partner Rotation

Under the Code of Professional Conduct related to independence and quality control for public companies, Saturna Group is responsible for assigning an engagement practitioner as the lead partner in charge of the Company's audit and other engagements and where appropriate, a concurring second partner or quality control reviewer. Such individuals and their roles are to be identified to management and the audit committee. The key individuals involved in the audit engagement are:

Lead partner:	Henry Chow
Concurring partner:	Lonny Wong

Under the independence provisions of the Code of Professional Conduct, Saturna Group must address familiarity threats associated with long-term involvement of the lead partner and key engagement team personnel with the audit, through mandatory and systematic rotation of partners and quality control personnel. Lead and concurring partners associated with a reporting issuer for a total of seven years must rotate off the file, and turn over engagement responsibility to other partners or professionals for a term of five years.

Fees

We estimate that our fees for these services will be [redacted] for the audit, plus direct out-of-pocket expenses. This fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. If significant additional time is necessary, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

Invoices may be rendered as work progresses and are payable on presentation.

Retainer

Prior to commencing our services, we require that you provide us with a retainer in the amount of [redacted] The retainer will be applied against our final invoice, and any unused portion will be returned to you upon our collection of all outstanding fees and costs related to this engagement.

Billing

Our fees and costs will be billed monthly, and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent, and are subject to an interest charge of 1.5% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Termination

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through to the date of termination.

Costs of Responding to Government or Legal Processes
In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs (including applicable GST) incurred.

Use of Information
It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

(a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
(b) We will hold all personal information in compliance with our Firm's Privacy Statement.

Communications
In connection with this engagement, we may communicate with you or others via telephone, fax, post, courier, and email transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the communications, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

The above terms of our engagement will be effective from year to year until amended or terminated in writing.

If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements and if the above terms are acceptable to you, please sign a copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your company.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

Saturna Group LLP

Per: Henry Chow, CPA, CA

Acknowledged and agreed on behalf of Empower Technologies Corporation by:

"Paul Leung" — May 11, 2016
Paul Leung, President, Chief Executive Officer, and Director — Date

"Amy Chan" — May 11, 2016
Amy Chan, Chief Financial Officer and Director — Date

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