

GREENSTONE CAPITAL CORP.

MANAGEMENT INFORMATION CIRCULAR

For the Annual and Special Meeting of Shareholders to be held on February 16, 2021

GENERAL PROXY INFORMATION

Solicitation of Proxies

The information contained in this management information circular (the "**Circular**") is furnished to the holders of common shares (the "**Common Shares**", and such shareholders, the "**Shareholders**") of Greenstone Capital Corp. (the "**Company**") in connection with the solicitation by management of the Company of proxies to be voted at a meeting (the "**Meeting**") of the Shareholders to be held at 10:00 a.m. (Kelowna time) on February 16, 2021 at 301 – 1665 Ellis Street, Kelowna, BC and by conference call, for the purposes set forth in the accompanying Notice of Special Meeting of Shareholders (the "**Notice of Meeting**") and at any adjournment thereof. Unless otherwise stated, the information provided in this Circular is provided as of January 14, 2021.

Those attending the Meeting in person who are experiencing any of the described COVID-19 symptoms of fever, cough or difficulty breathing will not be permitted to attend the Meeting. Those attending in person will be required to comply with the then current direction and advice from federal, provincial and municipal levels of government concerning public gatherings. Note however that, in light of ongoing concerns related to the spread of COVID-19 and the constantly evolving restrictions on the size of public gatherings which are beyond the control of the Company, attendance at the Meeting in person may be difficult or not permitted. Accordingly, we encourage you not to plan to attend the Meeting in person and instead ensure you vote by proxy.

The Company reserves the right to take any additional precautionary measures deemed appropriate in relation to the Meeting in response to further developments in respect of the COVID-19 pandemic including, if considered necessary or advisable, hosting the Meeting solely by means of remote communication. Changes to the Meeting date and/or means of holding the Meeting may be announced by way of news release. Please monitor the news releases filed under the Company's profile on the System for Electronic Document Analysis and Retrieval ("**SEDAR**") website at www.sedar.com prior to the Meeting for the most current information. We do not intend to prepare or mail an amended Circular in the event of changes to the Meeting format.

Shareholders wishing to attend the Meeting by conference call may do so by using the following access numbers:

Conference Call Dial-In Number: 1-877-526-8882

Access Code: 9795689#

ALL SHAREHOLDERS ARE STRONGLY ENCOURAGED TO VOTE BY SUBMITTING THEIR COMPLETED FORM OF PROXY (OR VOTING INSTRUCTION FORM) PRIOR TO THE MEETING BY ONE OF THE MEANS DESCRIBED IN THIS CIRCULAR.

The solicitation of proxies is made on behalf of the management of the Company. Such solicitation will be made primarily by mail, but proxies may be solicited personally or by telephone by directors and officers of the Company, who will not be remunerated therefor. The costs incurred in the preparation and mailing of the form of proxy, Notice of Meeting and this Circular will be borne by the Company. The cost of the solicitation will be borne by the Company.

The board of directors of the Company (the "**Board**") has fixed the close of business on January 7, 2021 as the record date, being the date for the determination of the registered Shareholders entitled to receive notice of, and to vote at, the Meeting (the "**Record Date**").

Appointment of Proxyholders

The persons named in the enclosed form of proxy are directors and/or officers of the Company. **A Shareholder has the right to appoint, as proxyholder or alternate proxyholder, a person, persons or a company (who need not be a Shareholder) to represent such Shareholder at the Meeting, other than any of the persons designated in the enclosed form of proxy, and may do so either by inserting the name of his chosen nominee in the space provided for that purpose on the form and striking out the other names on the form, or by completing another proper form of proxy.**

Deposit of Proxy

AN APPOINTMENT OF A PROXYHOLDER OR ALTERNATE PROXYHOLDERS, BY RESOLUTION OF THE DIRECTORS DULY PASSED, WILL NOT BE VALID FOR THE MEETING OR ANY ADJOURNMENT OR POSTPONEMENT THEREOF UNLESS IT IS DEPOSITED WITH THE COMPANY'S TRANSFER AGENT, TSX TRUST COMPANY, SUITE 301, 100 – ADELAIDE STREET WEST, TORONTO, ONTARIO M5H 4H1, ATTENTION PROXY DEPARTMENT, OR DELIVERED BY FAX TO 1-416-595-9593 OR VIA THE INTERNET AT WWW.VOTEPROXYONLINE.COM NOT LATER THAN 48 HOURS (EXCLUDING SATURDAYS, SUNDAYS AND STATUTORY HOLIDAYS) PRIOR TO THE TIME SET FOR THE MEETING OR ANY ADJOURNMENT THEREOF. A return envelope has been included with the material.

Revocation of Proxies

A Shareholder who has given a proxy may revoke the proxy:

- (a) by depositing an instrument in writing executed by the Shareholder or by the Shareholder's attorney authorized in writing:
 - (i) with TSX Trust Company not less than 48 hours (excluding Saturdays, Sundays and statutory holidays) before the Meeting or the adjournment thereof at which the proxy is to be used;
 - (ii) at the registered office of the Company at any time up to and including the last business day preceding the day of the Meeting, or any adjournment or postponement thereof, at which the proxy is to be used;
 - (ii) with the chairman of the Meeting on the day of the Meeting or any adjournment thereof; or
- (b) in any other manner provided by law.

A revocation of a proxy will not affect a matter on which a vote is taken before the revocation.

Exercise of Discretion

A Shareholder forwarding the enclosed form of proxy may indicate the manner in which the appointee is to vote with respect to any specific item by checking the appropriate space. If the Shareholder giving the proxy wishes to confer a discretionary authority with respect to any item of business, then the space opposite the item is to be left blank. The Common Shares represented by the proxy submitted by a Shareholder will be voted or withheld from voting in accordance with the instructions, if any, of the Shareholder on any ballot that

may be called for. If the Shareholder specifies a choice with respect to any matter to be acted upon, the securities will be voted accordingly by the proxy.

In the absence of such direction in respect of a particular matter, such Common Shares will be voted in favour of such matter. The enclosed form of proxy confers discretionary authority upon the persons named therein with respect to amendments or variations to matters identified in the Notice of Meeting and with respect to other matters which may properly come before the Meeting. As of the date of this Circular, management of the Company knows of no such amendments, variations or other matters to come before the Meeting. However, if any such amendments, variations or other matters which are not now known to the management of the Company should properly come before the Meeting, the Common Shares represented by the proxies hereby solicited will be voted thereon in accordance with the best judgment of the person or persons voting such proxies.

Unless otherwise indicated, all matters to be voted upon as set forth in the Notice of Meeting, require approval by a simple majority of all votes cast by Shareholders, present in person or by proxy at the Meeting.

Non-Registered Holders

Only registered holders of Common Shares or the persons they appoint as their proxies are permitted to vote at the Meeting. Many Shareholders are "non-registered" Shareholders ("**Non-Registered Shareholders**") because the Common Shares they own are not registered in their names but are instead either (i) registered in the name of an intermediary (the "**Intermediary**") that the Non-Registered Shareholder deals with in respect of the Common Shares, such as, among others, brokerage firms, banks, trust companies, securities dealers or brokers and trustees or administrators of self-administered RRSPs, RRIFs, RESPs and similar plans, or (ii) in the name of a clearing agency (such as the Canadian Depository for Securities Limited) of which the Intermediary is a participant. In accordance with the requirements of National Instrument 54-101 of the Canadian Securities Administrators ("**NI 54-101**"), the Company has distributed copies of the Notice of Meeting, this Circular and the enclosed form of proxy (collectively the "**Meeting Materials**") to Intermediaries and clearing agencies for onward distribution to Non-Registered Shareholders of Common Shares.

Intermediaries are required to forward the Meeting Materials to Non-Registered Shareholders unless a Non-Registered Shareholder has waived the right to receive them. Intermediaries often use service companies to forward the meeting materials to Non-Registered Shareholders. A Non-Registered Shareholder who has not waived the right to receive the Meeting Materials will either:

- a) be given a form of proxy which has already been signed by the Intermediary (typically by a facsimile stamped signature), which is restricted as to the number of shares beneficially owned by the Non-Registered Shareholder but which is not otherwise completed. Since the Intermediary has already signed the form of proxy, this form of proxy is not required to be signed by the Non-Registered Shareholder when submitting the proxy. In this case, the Non-Registered Shareholder who wishes to vote by proxy should otherwise properly complete the form of proxy and deliver it as specified above under "Deposit of Proxy"; or
- b) more typically, be given a voting instruction form which must be completed and signed by the Non-Registered Shareholder and returned to the Intermediary or its service company (frequently Broadridge Investor Communications) in accordance with the directions accompanying the voting instruction form. **A Non-Registered Shareholder receiving a voting instruction form cannot use that form to vote the common shares held by such Non-Registered Shareholder directly at the Meeting.**

In either case, the purpose of these procedures is to permit the Non-Registered Shareholder to direct the voting of the Common Shares that the Non-Registered Shareholder beneficially owns. Should a Non-Registered Shareholder wish to attend and vote at the Meeting in person (or have another person attend and vote

on behalf of the Non-Registered Shareholder), the Non-Registered Shareholder should strike out the persons named in the form of proxy and insert his or her name in the space provided for that purpose on the voting instructions form and return it in accordance with the directions of the Intermediary.

The Non-Registered Shareholder should carefully follow the instructions of their Intermediary, including those regarding when and where the proxy or voting instructions form is to be delivered.

A Non-Registered Shareholder may revoke a form of proxy or voting instructions form given to an Intermediary by contacting the Intermediary through which the Non-Registered Shareholder's Common Shares are held and following the instructions of the Intermediary respecting the revocation of proxies. In order to ensure that an Intermediary acts upon a revocation of a proxy form or voting instruction form, the written notice should be received by the Intermediary well in advance of the Meeting.

Management of the Company does not intend to pay for intermediaries to forward to objecting beneficial owners ("OBOs") under NI 54-101 the proxy-related materials and Form 54-101F7 - *Request for Voting Instructions Made by Intermediary*. An OBO is a Non-Registered Shareholder that objects to their intermediary disclosing their ownership information.

Voting Shares and Principal Holders

The Company is authorized to issue an unlimited number of Common Shares without nominal or par value. As of the date hereof, the Company has issued and outstanding 8,800,000 fully paid and non-assessable Common Shares. Each holder of Common Shares is entitled to one vote for each Common Share shown as registered in such holder's name on the list of Shareholders prepared as of the close of business on the Record Date with respect to all matters to be voted on at the Meeting. A quorum will be present at the Meeting if there is at least two persons who are, or who represent by proxy, shareholders who, in the aggregate, hold at least 5% of the Common Shares entitled to vote at the Meeting.

To the knowledge of the directors and senior officers of the Company, no person beneficially owns, directly or indirectly, or exercises control over, Common Shares carrying more than 10% of the voting rights attached to the outstanding Common Shares.

PROPOSED QUALIFYING TRANSACTION

Summary of the Proposed Qualifying Transaction

The following is only a summary of the Merger. Shareholders are encouraged to review and consider the Company's disclosure concerning the Merger (including the Company's press release announcing entry into the Merger Agreement (as defined below) dated December 7, 2020) that is publicly available under the Company's profile on the SEDAR website at www.sedar.com.

On December 7, 2020, the Company and Greenstone Capital USA Inc., a wholly-owned subsidiary of the Company, (the "**Subco**") entered into a merger agreement and plan of reorganization (the "**Merger Agreement**") with Comprehensive Healthcare Systems Inc. ("**CHS**"), a corporation existing under the laws of the State of Delaware. The Merger Agreement outlines the principal terms and conditions pursuant to which the Company and CHS intend to complete a transaction that will result in a reverse takeover of the Company by the shareholders of CHS. The transaction is expected to constitute the Company's Qualifying Transaction (the "**Qualifying Transaction**") under the policies of the TSX Venture Exchange (the "**Exchange**").

Pursuant to the terms of the Merger Agreement, and subject to approval by the Exchange, the Qualifying Transaction will be completed by way of a triangular merger under the Delaware General Corporation Law

whereby CHS will merge with and into Subco. Upon completion of the Qualifying Transaction, shareholders of CHS will receive one common share in the capital of the Resulting Issuer (as defined in Exchange Policy 2.4) for each share of common stock of CHS held immediately prior to the Merger. In addition, options, warrants and other convertible securities of CHS that are outstanding at the time of closing of the Qualifying Transaction will be exchanged for equivalent instruments of the Resulting Issuer exercisable for or convertible into securities of the Resulting Issuer.

Shareholder Approval

SHAREHOLDERS OF THE COMPANY ARE NOT REQUIRED TO APPROVE THE PROPOSED QUALIFYING TRANSACTION AND SUCH APPROVAL WILL NOT BE SOUGHT AT THE MEETING.

The proposed Qualifying Transaction is not a “Non-Arm’s Length Qualifying Transaction” within the meaning of Policy 2.4 of the Exchange and, as such, shareholder approval is not required to approve the proposed Qualifying Transaction. No Insider, Promoter or Control Person (as such terms are defined in the policies of the Exchange) of the Company has any interest in CHS (after giving effect to the concurrent private placement but prior to giving effect to the Qualifying Transaction).

Notwithstanding the foregoing, certain matters in connection with the Qualifying Transaction must be considered at the Meeting in order to allow the Company to complete the Qualifying Transaction. Failure to pass these resolutions could impede or prevent the completion of the Qualifying Transaction.

About Comprehensive Healthcare Systems Inc.

The information relating to CHS, including its proposed nominees for Board of Directors of the Resulting Issuer, disclosed in this Circular has been provided to the Company by CHS. The Company disclaims any responsibility in respect of the adequacy or accuracy of such information.

Comprehensive Healthcare Systems Inc. is a corporation incorporated under the laws of the State of Delaware on April 1, 2015. CHS is a vertically integrated software as a services (SaaS) company focused on digitizing healthcare with Telehealth and Healthcare Benefits Administration solutions, providing reliable and high-volume transaction capable systems. CHS’s state of the art NPS Novus Healthcare Welfare and Benefits Administration (HWBA) SaaS platform is used by clients for all aspects of healthcare benefit administration (including insurance companies, hospitals, doctors and labor unions, through various corporation in which the majority shareholder has controlling ownership), providing healthcare administrative software, licensing and maintenance services. CHS also provides services for medical management and administration.

BUSINESS OF THE MEETING

1. RESULTING ISSUER DIRECTOR RESOLUTION

In conjunction with the Merger, it is anticipated that each of the Company's existing directors other than Mo Fazil will resign from the Board and Dr. Hassan Mohaideen, Vikas Ranjan, Mariam Cather, Dr. Fiona Gupta and Amit Dutta (together with Mo Fazil, the "**Resulting Issuer Board Nominees**") will serve as directors of the Resulting Issuer.

At the Meeting, Shareholders will asked to consider and, if thought appropriate, pass, with or without variation, an ordinary resolution to be conditional and effective only upon the completion of the Merger, electing each of the Resulting Issuer Board Nominees. Assuming completion of the Merger, each of the Resulting Issuer Board Nominees, if elected, will serve as directors of the Resulting Issuer from the time the Merger is completed until the close of the next annual general meeting, unless he or she resigns or otherwise vacates office before that time.

The table below sets forth certain information concerning the Resulting Issuer Board Nominees, including the number of shares of the Company that are beneficially owned, directly or indirectly, or over which control or direction is exercised, by each of them as at the date hereof.

<u>Name and Residence⁽¹⁾</u>	<u>Principal Occupation⁽¹⁾</u>	<u>Number of Common Shares⁽¹⁾⁽²⁾</u>
Dr. Hassan Mohaideen Staten Island, New York USA	Chairman, President and Chief Executive Officer of CHS. Dr. Hassan Mohaideen practiced Vascular Surgery for 28 years in Brooklyn, New York and was a member of the faculty of the State University of New York - Downstate Medical Center. He is a Fellow of the American College of Surgeons and a Fellow of the Royal College of Surgeons of Canada. He served as a Director of Aetna Health Plans of NY for 11 years.	Nil
Vikas Ranjan Toronto, Ontario Canada	Co-Founder of Gravitas Financial Inc. since July 2013. He currently serves on the boards of several public and private companies.	Nil
Mariam Cather Brooklyn, New York USA	Chief Strategy Officer of CHS. She is an adjunct lecturer in clinical informatics at the New York University College of Nursing.	Nil
Amit Dutta Haryana, India	Managing Partner of Hunch Ventures, a multi-stage sector-agnostic investment vehicle headquartered in New Delhi, India	Nil
Dr. Fiona Gupta New York, New York USA	Dr. Gupta is a Board Certified Neurologist affiliated with Mount Sinai Hospital.	Nil
Mo Fazil Calgary, Alberta Canada	Mr. Fazil has been the president and founder of Lion Park Capital, a private boutique corporate advisory firm, since September 2010.	1,065,000

Notes:

- Information concerning the Resulting Issuer Board Nominees, including with respect to the number of Common Shares beneficially owned, or over which control or direction is exercised, directly or indirectly, as at the date of this Circular has been furnished to the Company by the individual directors.
- Information provided as at the date of this Circular before taking into account the proposed Qualifying Transaction.

If for any reason any of the proposed Resulting Issuer Board Nominees does not stand for election or is unable to serve as such, the management designees, if named in the proxy, reserve the right to vote for any other nominee

in their sole discretion unless you have specified in your proxy that your Common Shares are to be withheld from voting on the election of directors.

Management of the Company recommends that Shareholders vote in favour of the election of the Resulting Issuer Board Nominees as directors of the Resulting Issuer, conditional and effective only upon the completion of the Merger. Unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the election of the Resulting Issuer Board Nominees as directors of the Resulting Issuer.

2. RESULTING ISSUER AUDITOR RESOLUTION

At the Meeting, Shareholders will be asked to consider and, if thought appropriate, pass, with or without variation, an ordinary resolution to be conditional on and effective following the closing of the Merger approving the appointment of MAZARS USA LLP to serve as auditors of Resulting Issuer until the next annual meeting of Resulting Issuer's shareholders and to authorize the Resulting Issuer's board of directors to fix their remuneration as such.

Management of the Company recommends that Shareholders vote in favour of the appointment of MAZARS USA LLP as auditors of the Resulting Issuer, conditional and effective only upon the completion of the Merger, and to authorize the directors of the Resulting Issuer to fix their remuneration. Unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the appointment of MAZARS USA LLP as auditors of the Resulting Issuer.

3. RESULTING ISSUER OPTION PLAN RESOLUTION

In connection with the Merger, the Resulting Issuer proposes to adopt a new stock option plan (the "**Resulting Issuer Option Plan**") attached hereto as Schedule "A" to replace the Company's existing stock option plan.

At the Meeting, Shareholders will be asked to consider and, if thought appropriate, pass, with or without variation, an ordinary resolution to be conditional on and effective following the closing of the Merger approving the Resulting Issuer Option Plan.

The terms and conditions of the Resulting Issuer Option Plan are substantially the same as the Company's existing stock option plan, other than changes to reflect that: (i) options may be issued to acquire Common Shares or Restricted Voting Shares; (ii) the Resulting Issuer will not be a "Capital Pool Company" (as defined in Policy 2.4 of the Exchange); and (iii) options may be granted to Eligible Participants (as defined in the Resulting Issuer Option Plan) who are subject to United States income tax.

Management of the Company recommends that Shareholders vote in favour of the approval and adoption of the Resulting Issuer Option Plan, conditional and effective only upon the completion of the Merger. Unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the approval and adoption of the Resulting Issuer Option Plan.

4. SHARE CAPITAL AMENDMENT

At the Meeting, Shareholders will be asked to consider and, if thought appropriate, pass, with or without variation, a special resolution (the "**Share Capital Amendment Resolution**") authorizing an amendment of the articles of the Company to (A) create a new class of restricted voting convertible shares (the "**Restricted Voting Shares**"); and (B) amend the existing share terms of the Common Shares as set forth in Schedule "B" to this

Circular (the "**Article Amendment**"). Capitalized terms used in this section and not otherwise defined, have the meanings ascribed thereto in the Article Amendment.

The authorized capital of the Company currently consists of an unlimited number of Common Shares and an unlimited number of Preferred Shares, of which 7,300,000 Common Shares were issued and outstanding as at the date hereof. It is proposed that the articles of the Company be amended to add a new class of shares designated as "restricted voting convertible shares". Unlike the Common Shares, the Restricted Voting Shares will not entitle the holder thereof to vote in respect of the election or removal of directors of the Company. The restrictions on voting of the Restricted Voting Shares are designed to prevent the Company from becoming a "Domestic Issuer" under applicable United States securities laws on completion of the Merger. There is no guarantee that the Company will not become a "Domestic Issuer" in the future.

Additional details of the creation of Restricted Voting Shares and the amendments to the rights, privileges, restrictions or conditions of the Common Shares are described below. The full text of the proposed amendments to the articles of the Company is attached as Schedule "B" to this Circular.

Summary of Restricted Voting Shares

The holders of the Restricted Voting Shares, including those issued in connection with the Merger, will be entitled to receive notice of and to attend all meetings of the shareholders of the Resulting Issuer and to one vote per share at any meeting of the shareholders of the Resulting Issuer provided that the holders of the Restricted Voting Shares shall not be entitled to vote for the election or removal of the directors of the Resulting Issuer. Except as otherwise described herein or as required by law, holders of Common Shares and Restricted Voting Shares shall vote as one class at all meetings of shareholders of the Resulting Issuer. The holders of Restricted Voting Shares will also be entitled to receive dividends as and when declared by the Board on the Restricted Voting Shares as a class, provided that no dividend may be declared or paid in respect of Restricted Voting Shares unless concurrently therewith the same dividend is declared or paid on the Common Shares. The holders of the Common Shares shall be entitled, in the event of any liquidation, dissolution or winding up, whether voluntary or involuntary, or any other distribution of assets among the Resulting Issuer's shareholders for the purpose of winding-up its affairs, (collectively, a "**Liquidation Event**") to share rateably, together with the holders of the Common Shares in such assets of the Resulting Issuer as are available for distribution. No Restricted Voting Share shall be transferred by any holder thereof pursuant to an Exclusionary Offer (as defined below) unless concurrently with such an offer, an offer to acquire Common Shares is made that is identical to the Exclusionary Offer in terms of price per share, percentage of outstanding shares to be taken up (excluding those held by the offeror) and in all other material respects. For these purposes, an "**Exclusionary Offer**" means an offer to purchase Restricted Voting Shares which must be made by reason of applicable securities legislation or the rules or policies of a stock exchange to all or substantially all of the holders of the Restricted Voting Shares. Each Restricted Voting Share shall be convertible into one Common Share, without payment of additional consideration, at the option of the holder thereof as follows:

- 1) at any time that is not a Restricted Period (as defined below);
- 2) if the Resulting Issuer determines that it has ceased to be a "Foreign Issuer" under applicable United States securities laws and has notified the holders of the Restricted Voting Shares of such determination; and

- 3) if there is an offer to purchase the Common Shares which must be made by reason of applicable securities legislation or the rules or policies of a stock exchange to all or substantially all of the holders of Common Shares any of whom are in, or whose last address as shown on the books of the Company is in, a province or territory of Canada to which the relevant requirement applies.

For these purposes, a "**Restricted Period**" means any time at which the board of directors of the Resulting Issuer reasonably believes that the Resulting Issuer is a "Domestic Issuer" under applicable United States securities laws or would become a Domestic Issuer as a result of the issuance of Common Shares upon the conversion of a Restricted Voting Share.

In addition, each Restricted Voting Share may be converted into one Common Share at any time and from time to time at the option of the Resulting Issuer upon notice to the holder thereof.

All Restricted Voting Shares outstanding after completion of the Merger will be fully paid and non-assessable and not subject to any pre-emptive rights, retraction or surrender provisions, sinking or purchase fund provisions, provisions permitting or restricting the issuance of additional securities or provisions requiring a shareholder to contribute additional capital. The Restricted Voting Shares shall not be subdivided, consolidated, reclassified or otherwise changed unless contemporaneously therewith the Common Shares are adjusted proportionately.

Summary of Changes to the Common Shares

The holders of Common Shares, including those issued in connection with the Merger, will be entitled to receive notice of and to attend all meetings of the shareholders of the Resulting Issuer and to one vote per share at meetings of the shareholders of the Resulting Issuer. Except as otherwise set out below or as required by law, holders of Common Shares and Restricted Voting Shares shall vote as one class at all meetings of shareholders of the Resulting Issuer. The holders of Common Shares will also be entitled to receive dividends as and when declared by the board of directors of the Resulting Issuer on the Common Shares as a class, provided that no dividend may be declared or paid in respect of Common Shares unless concurrently therewith the same dividend is declared or paid on the Restricted Voting Shares. The holders of the Common Shares of the Resulting Issuer shall be entitled, in the event of any Liquidation Event to share rateably, together with the holders of Restricted Voting Shares in such assets of the Resulting Issuer as are available for distribution. All Common Shares outstanding after completion of the Proposed Transaction will be fully paid and non-assessable and not subject to any pre-emptive rights, conversion or exchange rights, redemption, retraction or surrender provisions, sinking or purchase fund provisions, provisions permitting or restricting the issuance of additional securities or provisions requiring a shareholder to contribute additional capital. The Common Shares shall not be subdivided, consolidated, reclassified or otherwise changed unless contemporaneously therewith the Restricted Voting Shares are adjusted proportionately.

Resolution

The following is the text of the Share Capital Amendment Resolution which will be put forward for approval by the Shareholders at the Meeting:

"BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. the Company is authorized to amend the share structure of the Company under the articles of the Company (the "**Share Capital Amendment**");
2. the articles of the Company may be amended as follows:

- a. to create a new class of shares designated as Restricted Voting Shares;
 - b. after giving effect to the foregoing, the authorized capital of the Company is an unlimited number of Common Shares, an unlimited number of Restricted Voting Shares and an unlimited number of Preferred Shares;
 - c. to provide that the rights, privileges, restrictions and conditions attaching to the Common Shares and Restricted Voting Shares are as more specifically set out in Schedule "B" to the Circular, or with such variations, other terms and conditions as may be deemed appropriate by the board of directors of the Company (the "**Board**") and to amend the rights, privileges, restrictions and conditions of the Common Shares of the Company as more specifically set out in Schedule "B" to the Circular, or with such variations other terms and conditions as may be deemed appropriate by the Board;
3. the articles of the Company be altered to reflect the alterations authorized by paragraphs 1 and 2 of these resolutions;
4. the Share Capital Amendment not to take effect until the Company's articles are altered to reflect the Share Capital Amendment;
5. the Company take all such further actions and execute and deliver all such further agreements, instruments and documents relating to, contemplated by or necessary or desirable in connection with the Share Capital Amendment, in the name and on behalf of the Company, under its corporate seal or otherwise, and make all payments, which shall be incurred or are otherwise necessary, proper or advisable in connection therewith, and any prior actions taken, agreements, instruments and documents entered into, and payments made in respect of the Share Capital Amendment be, and are hereby, approved, ratified and confirmed;
6. any one director or officer of the Company (the "**Authorized Officer**") be, and is hereby, authorized and directed, at any time and from time to time, to do all such things and acts and to execute and deliver all such applications, documents and instruments in writing for and on behalf of the Company as may be necessary or advisable in order to give effect to and, generally, carry out the intent of these resolutions including, without limitation, to file such forms, notices or instruments as may be required by the Alberta Corporate Registry, under its corporate seal or otherwise, on such terms and conditions and in such form deemed necessary or desirable and approved by such Authorized Officer with such changes, modifications and amendments thereto as such Authorized Officer may in such officer's discretion approve, which approval shall be conclusively evidenced by the execution of such agreements, instruments and documents, and all the documents and agreements contemplated therein and to the extent that any such agreements, instruments and documents were executed prior to the date hereof, the execution thereof by any such Authorized Officer be, and is hereby, approved, ratified and confirmed; and
7. the Authorized Officer be, and is hereby, authorized and directed to take all such further actions, execute and deliver such further applications, documents and instruments in writing and do all such other acts and things as in such officer's opinion may be necessary or desirable in the name and on behalf of the Company, under its corporate seal or otherwise, to give effect to the foregoing resolutions and the transactions contemplated thereby and hereby, and generally, the Share Capital Amendment and the amendment of the Articles to reflect the Share Capital Amendment, which opinion shall be conclusively evidenced by the taking of such further actions, the execution and delivery of such further applications, documents and instruments and the doing of such other acts and things; and

8. notwithstanding the approval of this resolution by the shareholders, the Board may, without any further notice or approval of the shareholders, decide not to proceed with the Share Capital Amendment."

It is a condition precedent to the completion of the Merger that Shareholders approve the Share Capital Amendment Resolution. If the Share Capital Amendment Resolution does not receive the requisite approval, the Merger will not proceed, unless such condition precedent is waived by CHS.

Management of the Company recommends that Shareholders vote in favour of the Share Capital Amendment Resolution. Unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the approval of the Share Capital Amendment Resolution.

5. ESCROW AGREEMENT AMENDMENT

On January 1, 2021, changes to the Exchange's Capital Pool Company program became effective (the "**New CPC Program**"), including changes to the escrow restrictions imposed on certain shareholders. In accordance with the New CPC Program, the Company is entitled, subject to the receipt of disinterested shareholder approval, to amend the terms of its escrow agreement dated September 6, 2018 among the Company, TSX Trust Company and certain shareholders of the Company (the "**Escrow Agreement**") to provide that the escrow release schedule be amended to reflect an 18 month escrow period, with 25% of the escrowed securities being released on the date of the Final Exchange Bulletin (as defined in the New CPC Program) and 25% of the escrowed securities being released on each of the 6, 12 and 18 months following that date.

At the Meeting, Shareholders will be asked to consider and, if thought appropriate, pass, with or without variation, an ordinary resolution of disinterested Shareholders to approve amending the Escrow Agreement to provide that the escrow release schedule be amended to reflect an 18 month escrow period, with 25% of the escrowed securities being released on the date of the Final Exchange Bulletin and 25% of the escrowed securities being released on each of the 6, 12 and 18 months following that date (the "**Escrow Agreement Amending Resolution**").

Management of the Company recommends that Shareholders vote in favour of the Escrow Agreement Amending Resolution. Unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the approval of the Escrow Agreement Amending Resolution.

6. QUALIFYING TRANSACTION TIMEFRAME

The New CPC Program includes changes to the timeframes within which Capital Pool Companies must complete a Qualifying Transaction, including to the potential consequences that apply upon a failure to complete a Qualifying Transaction within twenty-four months from the date the Capital Pool Company's shares are listed for trading on the Exchange. In accordance with the New CPC Program, the Company is entitled, subject to the receipt of disinterested shareholder approval, to remove the potential consequences of obtaining majority shareholder approval to list on NEX and cancelling certain Seed Shares (as defined in Exchange Policy 1.1) held by Non-Arm's Length Parties (as defined in Exchange Policy 1.1) of the Company.

At the Meeting, Shareholders will be asked to consider and, if thought appropriate, pass, with or without variation, an ordinary resolution of disinterested Shareholders to approve removing the potential consequences of obtaining majority shareholder approval to list on NEX and cancelling certain Seed Shares (as defined in Exchange Policy 1.1) held by Non-Arm's Length Parties (as defined in Exchange Policy 1.1) of the Company in the

event the Company does not complete a Qualifying Transaction within twenty-four months of the date the Company's Common Shares were listed on the Exchange (the "**Qualifying Transaction Timeframe Resolution**").

Management of the Company recommends that Shareholders vote in favour of Qualifying Transaction Timeframe Resolution. Unless you give other instructions, the persons named in the enclosed form of proxy intent to vote FOR the approval of the Qualifying Transaction Timeframe Resolution.

7. FINDER'S FEES

The New CPC Program includes changes which permit a Capital Pool Company to pay finder's fees or commissions to a Non-Arm's Length Party to the Capital Pool Company upon completion of a Qualifying Transaction.

At the Meeting, Shareholders will be asked to consider and, if thought appropriate, pass, with or without variation, an ordinary resolution of disinterested Shareholders to approve the payment of finder's fees or commissions to Non-Arm's Length Parties to the Company in accordance with the New CPC Program (the "**Finder's Fee Resolution**").

Management of the Company recommends that Shareholders vote in favour of Finder's Fee Resolution. Unless you give other instructions, the persons named in the enclosed form of proxy intent to vote FOR the approval of the Finder's Fee Resolution.

8. OTHER BUSINESS

Management of the Company is not aware of any matter to come before the Meeting other than the matters referred to in the Notice of Meeting.

ADDITIONAL INFORMATION

Additional information relating to the Company is available on SEDAR at www.sedar.com. A copy of this Circular is available to anyone, upon request, from Keith Inman, a director of the Company at c/o Pushor Mitchell LLP, 301 - 1665 Ellis Street, Kelowna, BC V1Y 2B3. All financial information in respect of the Company is provided in the comparative financial statements and management discussion and analysis for its recently completed financial year.

APPROVAL OF THE BOARD OF DIRECTORS

This Circular and the mailing of same to Shareholders have been approved by the Board.

DATED the 14th day of January, 2021.

BY ORDER OF THE BOARD OF DIRECTORS,

"*Mo Fazil*", President and Chief Executive Officer

SCHEDULE "A"
RESULTING ISSUER OPTION PLAN

1. PURPOSE

The purpose of the Stock Option Plan (the "**Plan**") of Comprehensive Healthcare Systems Inc., a corporation incorporated under *the Business Corporations Act* (Alberta) (the "**Company**") is to advance the interests of the Company by encouraging the directors, officers, employees and consultants of the Company, and of its subsidiaries and affiliates, if any, to acquire common shares or restricted voting convertible shares in the share capital of the Company (the "**Shares**"), thereby increasing their proprietary interest in the Company, encouraging them to remain associated with the Company and furnishing them with additional incentive in their efforts on behalf of the Company in the conduct of its affairs.

2. ADMINISTRATION

The Plan shall be administered by the Board of Directors of the Company or by a special committee of the directors appointed from time to time by the Board of Directors of the Company pursuant to rules of procedure fixed by the Board of Directors (such committee or, if no such committee is appointed, the Board of Directors of the Company, is hereinafter referred to as the "**Board**"). A majority of the Board shall constitute a quorum, and the acts of a majority of the directors present at any meeting at which a quorum is present, or acts unanimously approved in writing, shall be the acts of the directors.

Subject to the provisions of the Plan, the Board shall have authority to construe and interpret the Plan and all option agreements entered into thereunder, to define the terms used in the Plan and in all option agreements entered into thereunder, to prescribe, amend and rescind rules and regulations relating to the Plan and to make all other determinations necessary or advisable for the administration of the Plan. All determinations and interpretations made by the Board shall be binding and conclusive on all participants in the Plan and on their legal personal representatives and beneficiaries.

Each option granted hereunder may be evidenced by an agreement in writing, signed on behalf of the Company and by the optionee, in such form as the Board shall approve. Each such agreement shall recite that it is subject to the provisions of this Plan.

The Board shall ensure that Participants (defined below) under the Plan are eligible to participate under the Plan, and, if required by the Exchange (defined below), shall represent and confirm that the Participant is a bona fide employee, consultant or management company employee (as defined in the policies of the Exchange).

3. STOCK EXCHANGE RULES

All options granted pursuant to this Plan shall be subject to rules and policies of any stock exchange or exchanges on which the Shares are then listed and any other regulatory body having jurisdiction (hereinafter collectively referred to as, the "**Exchange**"). Terms capitalized herein but not defined have the meanings set forth in the policies of the Exchange.

Without limiting the generality of the foregoing, during such period as the Shares are listed for trading on the Exchange:

- (a) the Exchange Hold Period (as defined in the policies of the Exchange) will apply to all options granted to Insiders of the Company (as defined in the policies of the Exchange) and to all options granted at a discount to the Market Price (as defined in the policies of the Exchange); and
- (b) any acceleration or removal of required Exchange vesting provisions are subject to the prior written approval of the Exchange.

4. SHARES SUBJECT TO PLAN

Subject to adjustment as provided in section 15 hereof, the Shares to be offered under the Plan shall consist of common shares or restricted voting convertible shares of the Company's authorized but unissued shares. The aggregate number of Shares issuable upon the exercise of all options granted under the Plan shall not exceed 10% of the issued and outstanding common shares of the Company from time to time. If any option granted hereunder shall expire or terminate for any reason in accordance with the terms of the Plan without being exercised, the unpurchased Shares subject thereto shall again be available for the purpose of this Plan.

If any option granted hereunder shall expire or terminate for any reason in accordance with the terms of the Plan without being exercised, the unpurchased Shares subject thereto shall again be available for the purpose of this Plan.

5. MAINTENANCE OF SUFFICIENT CAPITAL

The Company shall at all times during the term of the Plan reserve and keep available such numbers of Shares as will be sufficient to satisfy the requirements of the Plan.

6. ELIGIBILITY AND PARTICIPATION

The group of individuals eligible to receive options under this Plan will consist only of the following (the "**Eligible Participants**"):

- (a) Directors and Officers of the Company, where:
 - (i) "**Director**" means a member of the Board of the Company;
 - (ii) "**Officer**" means a duly-appointed senior officer of the Company, including the President, Vice-President, Secretary, Treasurer, Chief Executive Officer, Chief Financial Officer and/or Principal Financial Officer of the Company;
- (b) Employees of the Company and Management Company Employees, where:
 - (i) "**Employee**" means:
 - A. an individual who is considered an employee under the Code (as defined below);
 - B. an individual who is considered an employee of the Company or its subsidiary under the *Income Tax Act* (Canada) (and for whom income tax, employment insurance and CPP deductions must be made at source);
 - C. an individual who works full-time for the Company or an affiliate of the Company providing services normally provided by an employee and who is subject to the same control and direction by the Company over the details and methods of work as an

employee of the Company, but for whom income tax deductions are not made at source; or

- D. an individual who works for the Company or an affiliate on a continuing and regular basis for a minimum amount of time per week providing services normally provided by an employee and who is subject to the same control and direction by the Company over the details and methods of work as an employee of the Company, but for whom income tax deductions need not be made at source;

and may include an Officer; and

- (ii) **“Management Company Employee”** means an individual employed by a Company or individual providing management services to the Company, which are required for the ongoing successful operation of the business enterprise of the Company, but excluding a Company or individual engaged in Investor Relations Activities (as defined in the policies of the Exchange).
- (c) Consultants of the Company, provided that Consultants will only be eligible to receive options if they have furnished bona fide services to the Company and such services are not in connection with the offer or sale of securities in a capital-raising transaction, where:
- (i) **“Consultant”** means, in relation to the Company, an individual (other than an Employee or a Director of the Company) or Consultant Company (as defined in the policies of the Exchange) that:
 - A. is engaged to provide on an ongoing bona fide basis, consulting, technical, management or other services to the Company or to an Affiliate of the Company, other than services provided in relation to a Distribution;
 - B. provides the services under a written contract between the Company or the Affiliate and the individual or the Consultant Company, as the case may be;
 - C. in the reasonable opinion of the Company, spends or will spend a significant amount of time and attention on the affairs and business of the Company or an Affiliate of the Company; and
 - D. has a relationship with the Issuer or an Affiliate of the Company that enables the individual to be knowledgeable about the business and affairs of the Company.

The Company and each Eligible Participant receiving options under this plan are responsible for ensuring and confirming that the Eligible Participant is a bona fide Employee, Consultant or Management Company Employee, as the case may be.

Subject to compliance with applicable requirements of the Exchange, Eligible Participants may elect to hold options granted to them in an incorporated entity wholly owned by them and such entity shall be bound by the Plan in the same manner as if the options were held by the Eligible Participant.

Subject to the terms hereof, the Board shall determine to whom options shall be granted, the terms and provisions of the respective option agreements, the time or times at which such options shall be granted and vested, and the number of Shares to be subject to each option. In the case of employees or consultants of the Company or Management Company Employees, the option agreements to which they are party must contain a representation of the Company that such employee, consultant or Management Company Employee, as the case may be, is a bona fide employee, consultant or Management Company Employee of the Company or its subsidiaries.

An Eligible Participant who has been granted an option may, if such Eligible Participant is otherwise eligible, and if permitted under the policies of the Exchange, be granted an additional option or options if the Board shall so determine.

7. EXERCISE PRICE

- (a) The exercise price of the Shares subject to each option shall be determined by the Board, subject to applicable Exchange approval, at the time any option is granted. In no event shall such exercise price be lower than the "Market Price" as determined in accordance with the policies of the Exchange.
- (b) Once the exercise price has been determined by the Board, accepted by the Exchange and the option has been granted, the exercise price of an option may only be reduced if at least 6 months have elapsed since the later of the date of the commencement of the term, the date the Company's shares commenced trading or the date the exercise price was reduced. In the case of options held by insiders of the Company (as defined in the policies of the Exchange), the exercise price of an option may be reduced only if disinterested shareholder approval is obtained.

8. NUMBER OF OPTIONED SHARES

- (a) The number of Shares subject to an option granted to any one Eligible Participant shall be determined by the Board, but no one Eligible Participant shall be granted an option which exceeds the maximum number permitted by the Exchange.
- (b) No single Eligible Participant may be granted options to purchase a number of Shares equalling more than 5% of the issued common shares of the Company in any twelve-month period unless the Company has obtained disinterested shareholder approval in respect of such grant and meets applicable Exchange requirements.
- (c) Options shall not be granted if the exercise thereof would result in the issuance of more than 2% of the issued Shares of the Company in any twelve-month period to any one consultant of the Company (or any of its subsidiaries).
- (d) Options shall not be granted if the exercise thereof would result in the issuance of more than 2% of the issued Shares of the Company in any twelve month period to persons employed to provide investor relation activities. Options granted to Consultants performing investor relations activities will contain vesting provisions such that vesting occurs over at least 12 months with no more than ¼ of the options vesting in any 3 month period.
- (e) The aggregate number of options granted and outstanding to Eligible Charitable Organizations (as defined in the policies of the Exchange) must not at any time exceed 1% of the issued Shares of the Company, as calculated immediately subsequent to the grant of any options to Eligible Charitable Organizations, and any such options must expire after the earlier of (i) ten years from the date of grant; and (ii) ninety days after the optionee ceases to be an Eligible Charitable Organizations.

9. DURATION OF OPTION

- (a) Each option and all rights thereunder shall be expressed to expire on the date set out in the option agreement and shall be subject to earlier termination as provided in sections 11 and 12, provided that in no circumstances shall the duration of an option exceed the maximum term permitted by the Exchange, being 10 years for the TSX Venture Exchange.

- (b) Subject to compliance with Exchange Policy 4.4, the expiry date of an option granted hereunder will be automatically extended if such expiry date falls within a blackout period during which the Company prohibits optionees from exercising their options. Such automatic extension shall in no event exceed 10 days following the end of such blackout period.

10. OPTION PERIOD, CONSIDERATION AND PAYMENT

- (a) The option period shall be a period of time fixed by the Board not to exceed the maximum term permitted by the Exchange, provided that the option period shall be reduced with respect to any option as provided in sections 11 and 12 covering cessation as a director, officer, consultant, employee or Management Company Employee of the Company or its subsidiaries, or death of the Eligible Participant.
- (b) Subject to any vesting restrictions imposed by the Exchange, the Board may, in its sole discretion, determine the time during which options shall vest and the method of vesting, or that no vesting restriction shall exist.
- (c) Subject to any vesting restrictions imposed by the Board, options may be exercised in whole or in part at any time and from time to time during the option period. To the extent required by the Exchange, no options may be exercised under this Plan until this Plan has been approved by a resolution duly passed by the shareholders of the Company.
- (d) Except as set forth in sections 11 and 12, no option may be exercised unless the Eligible Participant is at the time of such exercise a director, officer, consultant, or employee of the Company or any of its subsidiaries, or a Management Company Employee of the Company or any of its subsidiaries.
- (e) The exercise of any option will be contingent upon receipt by the Company at its head office of a written notice of exercise, specifying the number of Shares with respect to which the option is being exercised, accompanied by cash payment, certified cheque or bank draft for the full purchase price of such Shares with respect to which the option is exercised. No Eligible Participant or his legal representatives, legatees or distributees will be, or will be deemed to be, a holder of any Shares of the Company unless and until the certificates for Shares issuable pursuant to options under the Plan are issued to him or them under the terms of the Plan.

11. CEASING TO BE A DIRECTOR, OFFICER, CONSULTANT OR EMPLOYEE

- (a) Subject to subsection (b), if an Eligible Participant shall cease to be a director, officer, consultant, employee of the Company, or its subsidiaries, or ceases to be a Management Company Employee, for any reason (other than death), such Eligible Participant may exercise his option to the extent that the Eligible Participant was entitled to exercise it at the date of such cessation, provided that such exercise must occur within 90 days after the Eligible Participant ceases to be a director, officer, consultant, employee or a Management Company Employee, unless such Eligible Participant was engaged in investor relations activities, in which case such exercise must occur within 30 days after the cessation of the Eligible Participant's services to the Company.
- (b) If the Eligible Participant does not continue to be a director, officer, consultant, employee of the Resulting Issuer upon completion of the Company's Qualifying Transaction (as such terms are defined in the policies of the Exchange), the options granted hereunder must be exercised by the Eligible Participant within the later of 12 months after completion of the Qualifying Transaction and 90 days after the Eligible Participant ceases to become a director, officer, consultant or employee of the Resulting Issuer. Any Shares acquired on exercise of Options prior to the Completion of the Qualifying

Transaction (as defined in Exchange Policy 2.4) must be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin (as defined in Exchange Policy 2.4) is issued.

- (c) Nothing contained in the Plan, nor in any option granted pursuant to the Plan, shall as such confer upon any Eligible Participant any right with respect to continuance as a director, officer, consultant, employee or Management Company Employee of the Company or of any of its subsidiaries or affiliates.

12. DEATH OF ELIGIBLE PARTICIPANT

Notwithstanding section 11, in the event of the death of an Eligible Participant, the option previously granted to him shall be exercisable only within the one (1) year after such death and then only:

- (a) by the person or persons to whom the Eligible Participant's rights under the option shall pass by the Eligible Participant's will or the laws of descent and distribution; and
- (b) if and to the extent that such Eligible Participant was entitled to exercise the Option at the date of his death.

13. RIGHTS OF OPTIONEE

No person entitled to exercise any option granted under the Plan shall have any of the rights or privileges of a shareholder of the Company in respect of any Shares issuable upon exercise of such option until certificates representing such Shares shall have been issued and delivered.

14. PROCEEDS FROM SALE OF SHARES

The proceeds from the sale of Shares issued upon the exercise of options shall be added to the general funds of the Company and shall thereafter be used from time to time for such corporate purposes as the Board may determine.

15. ADJUSTMENTS

If the Outstanding Shares of the Company are increased, decreased, changed into or exchanged for a different number or kind of shares or securities of the Company or another corporation or entity through re-organization, merger, re-capitalization, re-classification, stock dividend, subdivision or consolidation, any adjustments relating to the Shares optioned or issued on exercise of options and the exercise price per Share as set forth in the respective stock option agreements shall be made in accordance to the terms of such agreements.

Adjustments under this section 15 shall be made by the Board whose determination as to what adjustments shall be made, and the extent thereof, shall be final, binding and conclusive. No fractional Share shall be required to be issued under the Plan on any such adjustment.

16. TRANSFERABILITY

All benefits, rights and options accruing to any Eligible Participant in accordance with the terms and conditions of the Plan shall not be transferable or assignable unless specifically provided herein or the extent, if any, permitted by the Exchange. During the lifetime of an Eligible Participant any benefits, rights and options may only be exercised by the Eligible Participant.

17. AMENDMENT AND TERMINATION OF PLAN

Subject to the policies, rules and regulations of any lawful authority having jurisdiction (including any exchange on which the Shares are listed for trading), the Board may at any time, without further action by the shareholders, amend the Plan or any option granted hereunder in such respects as it may consider advisable and, without limiting the generality of the foregoing, it may do so to ensure that options granted hereunder will comply with any provisions respecting stock options in the income tax or other laws in force in any country or jurisdiction of which a person to whom an option has been granted may from time to time be resident or citizen or the Board may at any time, without action by shareholders, terminate the Plan. The Board may not, however, without the consent of the option holder, alter or impair any of the rights or obligations under any option theretofore granted.

18. NECESSARY APPROVALS

The ability of an Eligible Participant to exercise options and the obligation of the Company to issue and deliver Shares in accordance with the Plan is subject to any approvals which may be required from shareholders of the Company and any regulatory authority or stock exchange having jurisdiction over the securities of the Company. If any Shares cannot be issued to any Eligible Participant for whatever reason, the obligation of the Company to issue such Shares shall terminate and any option exercise price paid to the Company will be returned to the Eligible Participant.

19. WITHHOLDING TAXES

The Company's obligation to deliver Shares issuable on the exercise of an option shall be subject to an Eligible Participant's satisfaction of all applicable income, employment and non-resident withholding tax obligations. Without limiting the generality of the foregoing, if the Company determines in its sole discretion that under the requirements of applicable taxation laws or regulations of any governmental authority whatsoever it is obliged to withhold for remittance to a taxing authority any amount upon exercise of an option, the Company may take any steps it considers necessary or appropriate in the circumstances to withhold in connection with any option or other benefit under the Plan including, without limiting the generality of the foregoing:

- (a) requiring the Eligible Participant exercising the option to pay the Company, in the same manner as the exercise price for the Shares issuable on exercise of an option, such amount as the Company is obliged to remit to such taxing authority in respect of the exercise of the option, with any such additional payment, in any event, being due no later than the date as of which any amount with respect to the option exercised first becomes included in the gross income of the Eligible Participant for tax purposes; or
- (b) issuing the Shares issuable on the exercise of an option to an agent on behalf of the Eligible Participant and directing the agent to sell a sufficient number of such Shares on behalf of the Eligible Participant to satisfy the amount of any such withholding obligation, with the agent paying the proceeds of any such sale to the Company for this purpose;

to the extent permitted by law, deducting the amount of any such withholding obligation from any payment of any kind otherwise due to the Eligible Participant.

20. EFFECTIVE DATE OF PLAN

The Plan has been adopted by the Board of the Company subject to the approval of the Exchange and, if so approved, subject to the discretion of the Board, the Plan shall become effective upon such approvals being obtained (such date being the "Effective Date").

21. INTERPRETATION

The Plan will be governed by and construed in accordance with the laws of the Province of Alberta.

22. UNITED STATES PARTICIPANTS

The provisions of this section 22 apply to Eligible Participants who are subject to United States income tax (“**US Participants**”) and will supersede any inconsistent terms of this Plan or any option agreement.

An option awarded to a US Participant will be designated in an option agreement as either an Incentive Stock Option or a Nonstatutory Stock Option at the time the option is granted. An Incentive Stock Option (or “**ISO**”) is an option awarded to a US Participant that is intended to comply with Section 422 of the Internal Revenue Code of 1986, as amended (the “**Code**”). A Nonstatutory Stock Option (or “**NSO**”) is an option other than an ISO that is awarded to a US Participant. An ISO and NSO will collectively be referred to as a “**US Option**.”

An ISO may only be awarded to an individual who is an employee of the Company, or a parent or subsidiary corporation of the Company (as defined in Code Section 424), on the date the ISO is granted. In this regard, all employees of the Company (or any corporation treated as parent or subsidiary of the Company under Code Section 424), will be eligible to be awarded ISOs under the Plan. An NSO may be awarded to an employee or a non-employee service provider to the Company or any entity treated as a subsidiary of the Company for purposes of Code Section 409A.

The exercise price of a US Option may never be less than the Fair Market Value of the underlying Shares as of the date the US Option is granted, except that in the case of an ISO awarded to an individual who (directly or indirectly) owns more than 10% of the total combined voting power of all classes of stock of the Company or of any corporation treated as a parent or subsidiary of the Company under Code Section 424 (a “**10% Shareholder**”), the exercise price may never be less than 110% of the Fair Market Value of the Shares as of the date the ISO is granted. For purposes of this section 22, “**Fair Market Value**” means (a) if the Shares are readily tradeable on an established securities market, the closing price per Share on the principal securities exchange upon which the Shares are traded as of the last trading day immediately preceding the date the option is granted or, (b) if the Shares are not readily tradeable on an established securities market, the price per Share as determined in good faith by the Board, using the reasonable application of a reasonable valuation method, based on all available information material to the value of the Company at such time, or if applicable, as determined by an independent appraiser selected by the Board.

An ISO may only be granted within 10 years from the earlier of the date (a) the Plan is adopted by the Company, or (b) the Company’s shareholders approve the Plan. The term during which a US Option may be exercised will be set forth in the applicable option agreement, but in no event will the term of a US Option exceed 10 years from the date the US Option was granted, except that in the case of an ISO awarded to a 10% Shareholder, the term of the ISO may not exceed 5 years from the date the ISO was granted.

To the extent that the aggregate Fair Market Value of Shares with respect to which ISOs are exercisable for the first time by a US Participant during a calendar year under the Plan or any other plan of the Company (or any corporation treated as a parent or subsidiary of the Company under Code Section 424) exceeds \$100,000 USD, or such higher value as may later be permitted under Code Section 422, the US Options or portion thereof which exceeds such limit (according to the order in which they were granted) will be treated as NSOs. For purposes of this paragraph, Fair Market Value will be determined as of the date the US Option is granted.

A US Option is not transferable by a US Participant, other than by will or the laws of descent and distribution, and may be exercised only by the US Participant during his or her lifetime. Notwithstanding the foregoing, the Board may, in its sole discretion and on a case by case basis, in an option agreement relating to an NSO, permit a US Participant to transfer all or some of the US Participant’s NSOs to (a) the US Participant’s Immediate Family Members, or (b) a trust or trusts for the exclusive benefit of the US Participant’s Immediate Family Members.

Following any such transfer, the transferred NSOs will continue to be subject to the same terms and conditions as were applicable immediately prior to the transfer. “Immediate Family Members” means a US Participant’s spouse, children, and grandchildren. In no event may an ISO be transferred, or an NSO transferred for consideration.

SCHEDULE "B"
RESTRICTED VOTING SHARE PROVISIONS

Restricted Voting Share Provisions

The Restricted Voting Shares in the capital of the Greenstone Capital Corp. shall have the following rights, privileges, restrictions and conditions:

Definitions:

"1933 Act" means the United States *Securities Act of 1933*, as amended from time to time.

"1934 Act" means the United States *Securities Exchange Act of 1934*, as amended from time to time.

"Act" means the *Business Corporations Act* (Alberta), as amended and the regulations thereunder and, unless otherwise specified, means such act and such regulations as the same may hereafter be amended or restated from time to time and any successor legislation of comparable effect.

"Articles" means the articles, as that term is defined in the Act, of the Company.

"Board" means the board of directors of the Company from time to time.

"Change of Control" means an occurrence when a majority of the directors elected at any annual or special meeting of the shareholders of the Company are not individuals nominated by the Company's then-incumbent Board.

"Company" means Comprehensive Healthcare Systems Inc., a corporation incorporated under the Act.

"Conversion Notice" means a written notice to the transfer agent of the Restricted Voting Shares, in form and substance satisfactory to the Company and the transfer agent, executed by a person registered in the records of the Company or the transfer agent, as the case may be, as a holder of the Restricted Voting Shares, or by his or her attorney duly authorized in writing and specifying the number of Restricted Voting Shares which the holder thereof desires to have converted into Common Shares, and accompanied by: (a) if share certificates were issued to such holder, the share certificate or certificates representing the Restricted Voting Shares which such holder desires to convert; (b) a letter of transmittal, direction, transfer, power of attorney and/or such other documentation as is specified by the Company or the transfer agent for the Restricted Voting Shares, acting reasonably, as being required to give full effect to the conversion duly completed and executed by the person registered in the records of the Company or the transfer agent, as the case may be, as the holder of the Restricted Voting Shares to be converted or by his or her attorney duly authorized in writing; and (c) a duly completed and executed Residency Declaration or an opinion or memorandum of counsel (which may be the Company's counsel), in form and substance satisfactory to the Company and the transfer agent, to the effect that the conversion of such Restricted Voting Shares into Common Shares would not cause the Company to become a Domestic Issuer.

"Domestic Issuer" has the meaning ascribed thereto in Rule 902(e) of Regulation S under the 1933 Act.

"Exclusionary Offer" means an offer to purchase Restricted Voting Shares which must be made, by reason of applicable securities legislation or by the rules or policies of a stock exchange on which any shares of the Company are listed, to all or substantially all of the holders of Restricted Voting Shares.

"Foreign Issuer" has the meaning ascribed thereto in Rule 902(e) of Regulation S under the 1933 Act.

"Fundamental Transaction" means a reorganization, recapitalization, reclassification, merger or amalgamation or any similar transaction involving the Company.

“Liquidation Event” means a distribution of assets of the Company to its shareholders arising on the winding-up, liquidation or dissolution of the Company, whether voluntary or involuntary, or any other distribution of its assets for the purpose of winding up its affairs or otherwise.

“Offer” means an offer to purchase Common Shares which must be made, by reason of applicable securities legislation or by the rules or policies of a stock exchange on which any shares of the Company are listed, to all or substantially all of the holders of Common Shares any of whom are in or whose last address as shown on the books of the Company is in a province or territory of Canada to which the relevant requirement applies.

“Offer Date” means the date on which the Offer is made.

“Residency Declaration” means (i) a declaration by a person attesting that such person is not a resident of the United States and (ii) any indemnity required by the Company or the transfer agent in respect of such declaration in favour of the Company from the person providing the declaration, in each case in form approved by the Company from time to time.

“Restricted Period” means any time at which the Board reasonably believes that the Company is not a Domestic Issuer or would become a Domestic Issuer as a result of the issuance of Common Shares pursuant to Section 2.8 hereof.

“United States” means the United States of America, its territories and possessions, any State of the United States and the District of Columbia.

1. COMMON SHARES

The Common Shares shall have attached thereto the rights, privileges, restrictions set forth in this Article 1.

1.1 Voting

Each Common Share entitles the holder to receive notice of and to attend any meeting of shareholders and to exercise one vote for each Common Share held at all meetings of shareholders of the Company, other than meetings at which only the holders of another class or series of shares are entitled to vote separately as a class or series. Except as provided otherwise herein or as required by law, holders of Common Shares and Restricted Voting Shares shall vote as one class at all meetings of shareholders of the Company.

1.2 Dividends

Subject to the Act, and subject to the rights of the shares of any other class ranking senior to the Common Shares with respect to priority in the payment of dividends, the holders of Common Shares shall be entitled to receive dividends, and the Company shall pay dividends thereon, as and when declared by the Board out of moneys properly applicable to the payment of dividends, *pari passu* with the holders of the Restricted Voting Shares on a per share basis, in such amount and in such form as the Board may from time to time determine; provided however that no dividend on the Common Shares shall be declared unless contemporaneously therewith the Board shall declare a dividend, payable at the same time as such dividend on the Common Shares, on each Restricted Voting Share. All dividends declared on the Common Shares and on the Restricted Voting Shares shall be declared and paid in equal amounts per share on all Common Shares and Restricted Voting Shares at the time outstanding on the applicable record data for such dividend. For purposes hereof, the payment of dividends by way of a stock dividend in Common Shares on the Common Shares and in Restricted Voting Shares on the Restricted Voting Shares in the same number per share shall be considered to be a *pari passu* payment of dividends.

1.3 Liquidation Event

Subject to the rights of the shares of any other class ranking senior to the Common Shares with respect to priority upon a Liquidation Event, in the event of a Liquidation Event, the holders of Common Shares and the

holders of Restricted Voting Shares shall participate rateably in equal amounts per share, without preference or distinction, in the remaining assets of the Company.

1.4 Changes to Common Shares

The Common Shares shall not be subdivided, consolidated, reclassified or otherwise changed unless, contemporaneously therewith, the Restricted Voting Shares are subdivided, consolidated, reclassified or otherwise changed in the same proportion and in the same manner as the Common Shares.

2. RESTRICTED VOTING SHARES

The Restricted Voting Shares shall have attached thereto the rights, privileges, restrictions and conditions set forth in this Article 2.

2.1 Voting

Subject to Section 2.2, each Restricted Voting Share entitles the holder to receive notice of and to attend any meeting of shareholders of the Company and to exercise one vote for each Restricted Voting Share held at all meetings of shareholders of the Company, other than meetings at which only the holders of another class or series of shares are entitled to vote separately as a class or series. Except as provided otherwise herein or as required by law, holders of Common Shares and Restricted Voting Shares shall vote as one class at all meetings of shareholders of the Company.

2.2 Limitation on Voting Rights

The Restricted Voting Shares carry no entitlement for the holder thereof to vote for the election or removal of the directors of the Company.

2.3 Dividends

Subject to the Act, and subject to the rights of the shares of any other class ranking senior to the Restricted Voting Shares with respect to priority in the payment of dividends, the holders of Restricted Voting Shares shall be entitled to receive dividends, and the Company shall pay dividends thereon, as and when declared by the Board out of moneys properly applicable to the payment of dividends, *pari passu* with the holders of the Common Shares on a per share basis, in such amount and in such form as the Board may from time to time determine; provided however that no dividend on the Restricted Voting Shares shall be declared unless contemporaneously therewith the Board shall declare a dividend, payable at the same time as such dividend on the Restricted Voting Shares, on each Common Share. All dividends declared on the Common Shares and on the Restricted Voting Shares shall be declared and paid in equal amounts per share on all Common Shares and Restricted Voting Shares at the time outstanding on the applicable record date for such dividend. For purposes hereof, the payment of dividends by way of a stock dividend in Common Shares on the Common Shares and in Restricted Voting Shares on the Restricted Voting Shares in the same number per share shall be considered to be a *pari passu* payment of dividends.

2.4 Liquidation Event

Subject to the rights of the shares of any other class ranking senior to the Restricted Voting Shares with respect to priority upon a Liquidation Event, in the event of a Liquidation Event, the holders of Restricted Voting Shares and the holders of Common Shares shall participate rateably in equal amounts per share, without preference or distinction, in the remaining assets of the Company.

2.5 Restrictions on Transfer

No Restricted Voting Share shall be transferred by any holder thereof pursuant to an Exclusionary Offer unless, concurrently with the Exclusionary Offer, an offer to acquire Common Shares is made that is identical to the

Exclusionary Offer in terms of price per share, percentage of outstanding shares to be taken up (exclusive of shares owned immediately before the Exclusionary Offer by the offeror) and in all other material respects.

2.6 Conversion at the Option of the Holder

Each Restricted Voting Share may be converted into one Common Share in accordance with the procedures set forth in Section 2.7, without payment of additional consideration, at the option of the holder thereof in the following circumstances:

- (a) at any time with the consent of the Board;
- (b) at any time that is not a Restricted Period;
- (c) if the Board determines that the Company has ceased to be a Foreign Issuer, the Company shall notify the holders of Restricted Voting Shares in respect of such determination and, thereafter, each Restricted Voting Share may be converted into Common Shares at any time and from time to time thereafter;
- (d) if there is an Offer, the Company shall notify the holders of the Restricted Voting Shares and during the period commencing on the Offer Date until completion or termination of such Offer, each Restricted Voting Share may be converted into Common Shares; or
- (e) if with respect to an annual or special meeting of the shareholders of the Company, there is a proposal to elect individual nominees to the board of directors of the Company whose election would result in the occurrence of a Change of Control, the Company shall notify the holders of the Restricted Voting Shares at least ten (10) days prior to the record date for the meeting and during the period commencing on such notice date until the record date for such meeting, each Restricted Voting Share may be converted into Common Shares.

2.7 Conversion Procedure

A holder of Restricted Voting Shares may convert all or any number of Restricted Voting Shares held by such holder into Common Shares in accordance with Section 2.6 upon delivery by the holder of such Restricted Voting Shares of a duly completed and executed Conversion Notice and upon receipt by the transfer agent of the Company of such notice and upon compliance with any requirements the transfer agent or the Company may reasonably request, the Company shall issue or cause to be issued the relevant number of fully paid Common Shares. The effective time of conversion shall be the close of business on the date of receipt of a valid Conversion Notice by the transfer agent of the Company and the Common Shares issuable upon conversion of such Restricted Voting Shares shall be deemed to be issued and outstanding of record as of such time.

2.8 Conversion at the Option of the Company

Each Restricted Voting Share may be converted into one Common Share, at any time and from time to time, at the option of the Company by delivery to a holder of the Restricted Voting Share of a notice indicating same and the holder of Restricted Voting Shares shall only have the right to receive the relevant number of Common Shares resulting from such conversion and any accrued and unpaid dividends on the Restricted Voting Shares so converted upon compliance with the terms of the notice. The effective time of conversion shall be the close of business on the date specified in the notice of the Company and the Common Shares issuable upon conversion of such Restricted Voting Shares shall be deemed to be issued and outstanding of record as of such time and the applicable Restricted Voting Shares shall be cancelled at that time.

2.9 Withdrawal of Conversion Notice

Despite any other provision hereof, a holder of a Restricted Voting Share that has duly presented a Conversion Notice may, at any time before such Restricted Voting Shares are converted and Common Shares are issued, by

irrevocable written notice to the Company, advise the Company that the holder no longer desires that such Restricted Voting Shares be converted into Common Shares and, upon receipt of such written notice, the Company shall return to the holder the certificate(s) representing such Restricted Voting Shares, if any, and thereupon the Company shall cease to have any obligation to convert such Restricted Voting Shares hereunder unless such Restricted Voting Shares are again tendered for conversion by the holder in accordance with the provisions hereof.

2.10 Automatic Conversion on Change of Control

In the event of a Change of Control, all then outstanding Restricted Voting Shares shall automatically convert, without further action on the part of the Company or the holder of such shares, into Common Shares on a one-for-one basis effective on the date of the Change of Control.

2.11 Fractional Common Shares

The Company shall not issue fractional Common Shares in satisfaction of the conversion rights herein provided for. Where the exercise of conversion rights pursuant to this Article 2 would otherwise result in fractional Common Shares being issued, the number of Common Shares to be issued by the Company shall be rounded down to the nearest whole number of Common Shares. A determination of whether or not any fractional share would be issuable upon a conversion of Restricted Voting Shares shall be made on the basis of the total number of Restricted Voting Shares the holder is at the time converting into Common Shares and the appropriate number of Common Shares issuable upon conversion.

2.12 Dividend Entitlement

A holder of Restricted Voting Shares on the record date for the determination of holders of Restricted Voting Shares entitled to receive a dividend declared payable on the Restricted Voting Shares will be entitled to such dividend notwithstanding that such share is converted after such record date and before the payment date of such dividend, and the holders of any Common Shares resulting from any conversion shall be entitled to rank equally with the holders of all other Common Shares in respect of all dividends declared payable to holders of Common Shares of record on any date on or after the date of conversion.

2.13 Adjustments

- (a) If there shall occur any Fundamental Transaction involving the Company in which the Common Shares (but not the Restricted Voting Shares) are converted into or exchanged for securities, cash or other property (other than a transaction otherwise covered by this Section 2.13) then, following such Fundamental Transaction each Restricted Voting Share shall thereafter be convertible, in lieu of the Common Share into which it was convertible before such event, into the kind and amount of securities, cash or other property which a holder of the number of Common Shares issuable upon conversion of one Restricted Voting Share immediately before such Fundamental Transaction would have been entitled to receive pursuant to such transaction; and, in such case, appropriate adjustment (as determined by the Board) shall be made in the application of the provisions of this subsection 2.13(a) with respect to the rights and interests thereafter of the holders of the Restricted Voting Shares, to the end that the provisions set forth in this subsection 2.13(a) shall thereafter be applicable, as nearly as reasonably may be, in relation to any securities or other property thereafter deliverable upon the conversion of the Restricted Voting Shares.
- (b) The Restricted Voting Shares shall not be subdivided, consolidated, reclassified or otherwise changed unless, contemporaneously therewith, the Common Shares are subdivided, consolidated, reclassified or otherwise changed in the same proportion and in the same manner as the Restricted Voting Shares.

3. MISCELLANEOUS

3.1 Miscellaneous

Subject to the Act, the Board may establish, amend or repeal any procedures required to administer provisions set out in these Articles and to require any affidavit, declaration or other statement in connection with an issuance of Common Shares pursuant to a conversion permitted by Article 2.

