

Change in Corporate Structure Report

(In accordance with Section 4.9 of National Instrument 51-102 – *Continuous Disclosure Obligations*)

Item 1 **Names of the parties to the transaction**

1289625 B.C. Ltd. (“**128**”); 1287390 B.C. Ltd. (“**390**”), 1287396 B.C. Ltd. (“**396**”), 1287398 B.C. Ltd. (“**398**”), 1287401 B.C. Ltd. (“**401**”), 1287405 B.C. Ltd. (“**405**”), 1287406 B.C. Ltd. (“**406**”), 1287409 B.C. Ltd. (“**409**”), 1287411 B.C. Ltd. (“**411**”), 1287412 B.C. Ltd. (“**412**”), and 1287413 B.C. Ltd. (“**413**”)

(collectively, the “**Parties**”, and each a “**Party**”).

Item 2 **Description of the transaction**

Under an arrangement agreement (the “**Arrangement Agreement**”) between the Parties dated March 25, 2021, 128 spun-out (the “**Arrangement**”) 390, 396, 398, 401, 405, 406, 409, 411, 412, and 413.

Pursuant to Sections 288 and 291 of the *Business Corporations Act* (British Columbia), the Parties completed a plan of arrangement (the “**Plan of Arrangement**”), with an effective date of April 6, 2021.

Under the Plan of Arrangement, 128’s shareholders exchanged each of their existing common shares of 128 for: one Class B Common share of 128; one hundred thousand (100,000) 390 common shares; one hundred thousand (100,000) 396 common shares; one hundred thousand (100,000) 398 common shares; one hundred thousand (100,000) 401 common shares; one hundred thousand (100,000) 405 common shares; one hundred thousand (100,000) 406 common shares; one hundred thousand (100,000) 409 common shares; one hundred thousand (100,000) 411 common shares; one hundred thousand (100,000) 412 common shares; and one hundred thousand (100,000) 413 common shares.

For further details regarding the Arrangement, please refer to the information circular of 128 dated March 25, 2021 under the corporate profile of 128 on the System for Electronic Document Analysis and Retrieval (“**SEDAR**”) at www.sedar.com.

Item 3 **Effective date of the transaction**

The Plan of Arrangement was effective on April 6, 2021.

Item 4 **Names of each party that ceased to be a reporting issuer subsequent to the transaction and of each continuing entity**

Not applicable.

Each Party is a reporting issuer in British Columbia and Alberta.

Item 5 **Date of the reporting issuer’s first financial year-end subsequent to the transaction (if paragraph (a) or (b)(ii) of Section 4.9 of NI 51-102 applies)**

Each Party’s financial year-end is December 31.

Item 6 **The periods, including the comparative periods, if any, of the interim financial reports and annual financial statements required to be filed for the reporting issuer’s first financial year subsequent to the transaction (if paragraph (a) or (b)(ii) of Section 4.9 of NI 51-102 applies)**

March 31, June 30, September 30, December 31.

Item 7**The filed documents that described the transaction and where those documents may be found in electronic format (if paragraph (a) or (b)(ii) of Section 4.9 of NI 51-102 applies)**

The following documents describing the transaction were filed on SEDAR and are available under 128's profile at www.sedar.com:

- a) Management Information Circular dated March 25, 2021, describing the Arrangement and including the proposed Plan of Arrangement;
- b) Arrangement Agreement between the Parties dated March 25, 2021;
- c) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement; and
- d) Material Change Report dated April 21, 2021 announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 390's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 396's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 398's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 401's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 405's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 406's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and

- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 409's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 411's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 412's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.

The following documents describing the transaction were filed and are available under 413's profile at www.sedar.com:

- a) Arrangement Agreement between the Parties dated March 25, 2021; and
- b) News Release dated April 21, 2021, announcing the closing of the Plan of Arrangement.