



MANAGEMENT INFORMATION CIRCULAR AS AT JUNE 22, 2022

This management information circular (“Information Circular”) is furnished in connection with the solicitation of proxies by management of UniDoc Health Corp. (the “Company”) for use at the annual general meeting (the “Meeting”) of the shareholders of the Company (the “Shareholders”) to be held on August 2, 2022 and any adjournment or postponement thereof, for the purposes set forth in the attached Notice of Annual General Meeting (the “Notice of Meeting”). Except where otherwise indicated, the information contained herein is stated as of June 22, 2022.

In this Information Circular, references to the “**Company**” and “**we**” refer to UniDoc Health Corp. “**Common Shares**” means common shares without par value in the capital of the Company. “**Registered Shareholders**” means Shareholders whose names appear on the records of the Company as the registered holders of Common Shares. “**Non-Registered Shareholders**” means Shareholders who do not hold Common Shares in their own name. “**Intermediaries**” refers to brokers, investment firms, clearing houses and similar entities that own securities on behalf of Non-Registered Shareholders. Unless otherwise indicated, all references to “\$” or “dollars” in this Information Circular means Canadian Dollars.

If any new provincial health restrictions related to the COVID-19 pandemic are imposed before the Meeting and those restrictions, or any related public health concerns, impact the Company’s ability to hold a physical meeting, the Company reserves the right to proceed with a virtual meeting. The Company will advise shareholders by news release if the Meeting is changed to a virtual-only format. Such change might involve restricting shareholders’ ability to vote shares of the Company in person and to request that votes at the meeting be conducted by ballot. The news release will disclose any changes in this regard. Shareholders are encouraged to vote their shares in advance of the meeting by proxy (in the form provided with this notice) to ensure that their votes will be counted in the event that the Company determines that the meeting should be held in virtual format.

GENERAL PROXY INFORMATION

Solicitation of Proxies

The solicitation of proxies will be primarily by mail, but proxies may be solicited personally or by telephone by directors, officers and regular employees of the Company. The Company will bear all costs of this solicitation. We have arranged to send meeting materials directly to Registered Shareholders, as well as Non-Registered Shareholders who have consented to their ownership information being disclosed by the Intermediary holding the Common Shares on their behalf (non-objecting beneficial owners). We have not arranged for Intermediaries to forward the meeting materials to Non-Registered Shareholders who have objected to their ownership information being disclosed by the Intermediary holding the Common Shares on their behalf (objecting beneficial owners) under National Instrument 54-101 Communication with Beneficial Owners of Securities of a Reporting Issuer (“**NI 54-101**”). As a result, objecting beneficial owners will not receive the Information Circular and associated meeting materials unless their Intermediary assumes the costs of delivery.

Appointment and Revocation of Proxies

The individuals named in the accompanying form of proxy (the “**Proxy**”) are officers of the Company or solicitors for the Company. **If you are a Registered Shareholder, you have the right to attend the Meeting or vote by proxy and to appoint a person or company other than the person designated in the Proxy, who need not be a Shareholder, to attend and act for you and on your behalf at the Meeting. You may do so either by inserting the name of that other person in the blank space provided in the Proxy or by completing and delivering another suitable form of Proxy.**

If you are a Registered Shareholder you may wish to vote by proxy whether or not you are able to attend the Meeting. Registered Shareholders electing to submit a proxy may do so by completing, dating and signing the enclosed form of proxy and returning it to the Company’s transfer agent, Odyssey Trust Company (“**Odyssey**”), in accordance with the instructions on the Proxy.

Alternatively, Registered Shareholders may vote their shares via the internet or by telephone as per the instructions provided on the Proxy.

In all cases you should ensure that the Proxy is received at least 48 hours (excluding Saturdays, Sundays and holidays) before the Meeting or the adjournment or postponement thereof at which the Proxy is to be used.

Every Proxy may be revoked by an instrument in writing:

- (i) executed by the Shareholder or by his/her attorney authorized in writing or, where the Shareholder is a company, by a duly authorized officer or attorney of the company; and
- (ii) delivered either to 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, or to the chairman of the Meeting on the day of the Meeting or any adjournment or postponement thereof,

or in any other manner provided by law.

Only Registered Shareholders have the right to revoke a Proxy. Non-Registered Shareholders who wish to change their vote must, at least seven days before the Meeting, arrange for their respective Intermediaries to revoke the Proxy on their behalf. If you are a Non-Registered Shareholder, see “Voting by Non-Registered Shareholders” below for further information on how to vote your Common Shares.

Exercise of Discretion by Proxyholder

If you vote by Proxy, the persons named in the Proxy will vote or withhold from voting the Common Shares represented thereby in accordance with your instructions on any ballot that may be called for. If you specify a choice with respect to any matter to be acted upon, your Common Shares will be voted accordingly. The Proxy confers discretionary authority on the persons named therein with respect to:

- (i) each matter or group of matters identified therein for which a choice is not specified;
- (ii) any amendment to or variation of any matter identified therein;
- (iii) any other matter that properly comes before the Meeting; and
- (iv) exercise of discretion of the proxyholder.

In respect of a matter for which a choice is not specified in the Proxy, the persons named in the Proxy will vote the Common Shares represented by the Proxy for the approval of such matter. Management is not currently aware of any other matters that could come before the Meeting.

Voting by Non-Registered Shareholders

The following information is of significant importance to Shareholders who do not hold Common Shares in their own name. Non-Registered Shareholders should note that the only Proxies that can be recognized and acted upon at the Meeting are those deposited by Registered Shareholders.

If Common Shares are listed in an account statement provided to a Shareholder by an Intermediary, then in almost all cases those Common Shares will not be registered in the Shareholder’s name on the records of the Company. Such Common Shares will more likely be registered under the name of the Shareholder’s Intermediary or an agent of that Intermediary. In the United States, the vast majority of such Common Shares are registered under the name of Cede & Co. as nominee for The Depository Trust Company (which acts as depository for many U.S. brokerage firms and custodian banks), and in Canada, under the name of CDS & Co. (the registration name for The Canadian Depository for Securities Limited, which acts as nominee for many Canadian brokerage firms).

If you have consented to disclosure of your ownership information, you will receive a request for voting instructions from the Company or Broadridge Financial Solutions, Inc. (“**Broadridge**”). If you have declined to disclose your ownership information, you may receive a request for voting instructions from your Intermediary if they have assumed the cost of delivering the Information Circular and associated meeting materials. Every Intermediary has its own mailing procedures and provides its own

return instructions to clients. However, most Intermediaries now delegate responsibility for obtaining voting instructions from clients to Broadridge in the United States and in Canada.

If you are a Non-Registered Shareholder, you should carefully follow the instructions on the voting instruction form received from Broadridge in order to ensure that your Common Shares are voted at the Meeting. The voting instruction form supplied to you will be similar to the Proxy provided to the Registered Shareholders by the Company. However, its purpose is limited to instructing the Intermediary on how to vote on your behalf.

The voting instruction form sent by Broadridge will name the same persons as the Company's proxy to represent you at the Meeting. **Although as a Non-Registered Shareholder you may not be recognized directly at the Meeting for the purposes of voting Common Shares registered in the name of your Intermediary, you, or a person designated by you (who need not be a Shareholder), may attend at the Meeting as Proxyholder for your Intermediary and vote your Common Shares in that capacity.** To exercise this right to attend the Meeting or appoint a Proxyholder of your own choosing, you should insert your own name or the name of the desired representative in the blank space provided in the voting instruction form. Alternatively, you may provide other written instructions requesting that you or your desired representative attend the Meeting as Proxyholder for your Intermediary. The completed voting instruction form or other written instructions must then be returned in accordance with the instructions on the form.

If you receive a voting instruction form from Broadridge, you cannot use it to vote Common Shares directly at the Meeting – the voting instruction form must be completed as described above and returned in accordance with its instructions well in advance of the Meeting in order to have the Common Shares voted.

INTEREST OF CERTAIN PERSONS OR COMPANIES IN MATTERS TO BE ACTED UPON

No person or company has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in matters to be acted upon at the Meeting other than the election of directors, the appointment of auditors, and approval of the Company's 2021 Stock Option Plan (the "**Stock Option Plan**"). For the purpose of this paragraph, "person" shall include each of the following persons or companies: (a) if the solicitation is made by or on behalf of management of the Company, each person: (a) who has been a director, senior officer or insider of the Company at any time since the beginning of the Company's last financial year; (b) if the solicitation is made other than by or on behalf of management of the Company, each person or company by whom, or on whose behalf, directly or indirectly, the solicitation is made; (c) each proposed nominee for election as a director of the Company; or (d) each associate or affiliate of any of the persons or companies included in subparagraphs (a) to (c).

RECORD DATE AND QUORUM

The board of directors of the Company (the "**Board**") has fixed the record date for the Meeting as the close of business on June 22, 2022 (the "**Record Date**"). Shareholders of record as at the Record Date are entitled to receive notice of the Meeting and to vote their Common Shares at the Meeting, except to the extent that any such Shareholder transfers any Common Shares after the Record Date and the transferee of those Common Shares establishes that the transferee owns the Common Shares and demands, not less than ten (10) days before the Meeting, that the transferee's name be included in the list of Shareholders entitled to vote at the Meeting, in which case, only such transferee shall be entitled to vote such Common Shares at the Meeting.

Under the Articles of the Company, the quorum for the transaction of business at a meeting of Shareholders is one person who is a shareholder, or who is otherwise permitted to vote shares of the Company at a meeting of shareholders pursuant to the Company's Articles, present in person or by proxy.

VOTING SECURITIES AND PRINCIPAL HOLDERS OF VOTING SECURITIES

The Company's authorized capital consists of an unlimited number of Common Shares without par value. On the Record Date there were 10,933,350 Common Shares issued and outstanding, with each Common Share carrying the right to one vote. Only Shareholders of record at the close of business on the Record Date will be entitled to vote in person or by proxy at the Meeting or any adjournment or postponement thereof.

To the knowledge of the directors and executive officers of the Company, as of the date of this Information Circular, the Shareholder who beneficially owns, or exercises control or direction over Common Shares, directly or indirectly, carrying 10% or more of the voting rights attached to Common Shares is:

Name	Number of Common Shares Owned, or Controlled or Directed, Directly or Indirectly ⁽¹⁾	Approximate Percentage of Total Outstanding Common Shares
Antonio Baldassarre	1,950,000 ⁽²⁾	17.84%

Notes:

- (1) The above information was derived from the shareholder list maintained by the Company's registrar and transfer agent, or from insider and beneficial ownership reports available at www.sedi.com and www.sedar.com.
- (2) 1,500,000 of these Common Shares are registered to LRG Security Canada Inc., a company beneficially owned and controlled by Antonio Baldassarre and 450,000 of these Common Shares are personally registered to Mr. Baldassarre.

PARTICULARS OF MATTERS TO BE ACTED UPON

To the knowledge of the Company's directors, the only matters to be placed before the Meeting are those set forth in the accompanying Notice of Meeting and discussed below.

PRESENTATION OF FINANCIAL STATEMENTS

The audited annual financial statements of the Company for the financial year ended March 31, 2022, and the auditor's report thereon, will be placed before the Meeting. The Company's financial statements are available on the System of Electronic Document Analysis and Retrieval (SEDAR) website at www.sedar.com.

ELECTION OF DIRECTORS

The Company proposes to fix the number of directors of the Company at five (5) and to nominate the persons listed below for election as directors. Each director will hold office until the next annual general meeting of the Company or until his or her successor is elected or appointed, unless his or her office is earlier vacated. Management does not contemplate that any of the nominees will be unable to serve as a director.

The following table sets out the names of the director nominees; their positions and offices in the Company, the period of time that they have been directors of the Company, their principal occupations or employment, and the number of Common Shares that each beneficially owns or over which control or direction is exercised, directly and indirectly.

Name, Residence and Present Position within the Company	Director Since	Number of Common Shares Beneficially Owned or Over Which Control or Direction is Exercised, Directly or Indirectly ⁽¹⁾	Principal Occupation, Business or Employment ⁽¹⁾
Antonio Baldassarre ⁽²⁾ <i>Ontario, Canada</i> CEO, President & Director	Feb. 1, 2021	1,950,000 ⁽³⁾⁽⁴⁾	LRG Security Canada Inc., President
Franco Staino <i>Rome, Italy</i> Director	Mar. 22, 2021	250,000 ⁽⁵⁾	Pharmaceutical Waste Solution SRL, Chief Executive Officer; Print Trace Tech S.R.L., Chief Executive Officer; UniCheck S.R.L., Owner; Topharmcia S.R.L.
Sina Pirooz <i>British Columbia, Canada</i> Director	Mar. 22, 2021	Nil ⁽⁶⁾	Shoppers Drug Mart, Pharmacist; Rexall, Pharmacist, Self-employed, Pharmacist.
Matt Chatterton ⁽²⁾ <i>British Columbia, Canada</i> Director	Mar. 22, 2021	Nil ⁽⁷⁾	Iracann Biosciences Inc., Chief Science Officer. Number Eight Management Ltd., Director
Austin Thornberry ⁽²⁾ <i>British Columbia, Canada</i> Director	Oct. 29, 2021	Nil ⁽⁸⁾	Three Sixty Solar Ltd., CFO

Notes:

- (1) The information as to principal occupation, business or employment and Common Shares beneficially owned or controlled is not within the knowledge of management of the Company and has been furnished by the respective nominees. Unless otherwise stated above, any nominees named above have held the principal occupation or employment indicated for at least the five preceding years.
- (2) Member of the audit committee of the Company.
- (3) 1,500,000 of these Common Shares are registered to LRG Security Canada Inc., a company beneficially owned and controlled by Antonio Baldassarre and 450,000 of these Common Shares are personally registered to Mr. Baldassarre.
- (4) Mr. Baldassarre also holds 250,000 stock options.
- (5) Mr. Staino also holds 30,000 stock options.
- (6) Mr. Pirooz also holds 25,000 Unit Warrants and 20,000 stock options.
- (7) Mr. Chatterton also holds 25,000 Unit Warrants and 20,000 stock options.
- (8) Mr. Thornberry also holds 20,000 stock options.

To the knowledge of the Company, no proposed director of the Company:

- (a) is, as at the date of this Information Circular, or has been, within 10 years before the date of this Information Circular, a director, chief executive officer or chief financial officer of any company (including the Company) that:
 - (i) was subject to an order that was issued while the proposed director was acting in the capacity as director, chief executive officer or chief financial officer, or
 - (ii) was subject to an order that was issued after the proposed director ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer,
- (b) is, as at the date of this Information Circular, or has been within 10 years before the date of this Information Circular, a director or executive officer of any company (including the Company) that, while that person was acting in the that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets;
- (c) has, within the 10 years before the date of this Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the proposed director or executive officer;
- (d) has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or
- (e) has been subject to any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable securityholder in deciding whether to vote for a proposed director.

For the purposes of section (a) above, “order” means:

- (i) a cease trade order;
- (ii) an order similar to a cease trade order; or
- (iii) an order that denied the relevant company access to any exemption under securities legislation,

that was in effect for more than 30 consecutive days.

APPOINTMENT OF AUDITOR

At the Meeting, Shareholders will be asked to approve the appointment of the auditor of the Company. Management is recommending that Shareholders vote to re-appoint Dale Matheson Carr-Hilton LaBonte LLP, Chartered Professional Accountants, of 1140 W Pender Street, #1500-1700, Vancouver, BC V6E 4G1, as auditor of the Company to hold office until the next annual general meeting of Shareholders, or until its successor has been appointed, and to authorize the directors to fix the remuneration of the auditor.

APPROVAL OF STOCK OPTION PLAN

At the Meeting, Shareholders will be asked to approve the Stock Option Plan. The purpose of the Stock Option Plan is to provide an incentive to directors, officers, employees and consultants to acquire a proprietary interest in the Company, to continue their participation in the affairs of the Company and to increase their efforts on behalf of the Company.

The following summary of the Stock Option Plan does not purport to be complete and is qualified in its entirety by reference to Stock Option Plan.

The Stock Option Plan was adopted by the Board on April 16, 2021. The purpose of the Stock Option Plan is to provide an incentive to directors, senior officers, employees or consultants of the Company or its subsidiary, to acquire a proprietary interest in the Company, to continue their participation in the affairs of the Company and to increase their efforts on behalf of the Company. The Stock Option Plan provides that, subject to the requirements of the CSE, the aggregate number of Common Shares reserved for issuance under the Stock Option Plan may not exceed 10% of the issued and outstanding Common Shares at the time of granting of options.

The Stock Option Plan will be administered by the Board, which will have full and final authority with respect to the granting of all Stock Options thereunder. Stock Options may be granted under the Stock Option Plan to such directors, officers, employees or consultants of the Company or its subsidiary, as the Board may from time to time designate. Stock Options may also be granted to employees of management companies providing management services to the Company. The exercise price of any Stock Options granted under the Stock Option Plan will be determined by the Board, but (if the Common Shares are listed on the CSE) may not be lower than the greater of the last closing price for the Common Shares as quoted on the CSE on (i) the trading day prior to the date of grant of the Stock Option; and (ii) the date of grant of the Stock Option. The term of any Stock Options granted under the Stock Option Plan will be determined by the Board at the time of grant but will be subject to earlier termination in the event of dismissal for cause, termination other than for cause or in the event of death. The term of any Stock Options granted under the Stock Option Plan may not exceed 10 years. Stock Options granted under the Stock Option Plan may be subject to vesting. Subject to certain exceptions, Stock Options will expire on a date fixed by the Board which date will be no more than one year after such director or officer ceases to hold office or after an employee, consultant or management company employee ceases to act in that capacity in relation to the Company or its subsidiary. In the event of death or disability of an option holder, Stock Options granted under the Stock Option Plan will expire one year from the date of the death or disability of the option holder.

Shareholders will be asked at the Meeting to approve, with or without variation, the following ordinary resolution:

“BE IT RESOLVED THAT:

1. the Company’s Stock Option Plan be ratified, confirmed and approved, and that in connection therewith a maximum of 10% of the issued and outstanding Common Shares at the time of each grant be approved for granting as options;
2. the Board of Directors of the Company be authorized in its absolute discretion to administer the Plan, and amend or modify the Plan in accordance with its terms and conditions and with the policies of the Canadian Securities Exchange (CSE); and
3. any one or more director(s) or officer(s) of the Company be authorized and directed to do all acts and things and to execute and deliver all documents required, as in the opinion of such director or officer may be necessary or appropriate in order to give effect to this resolution.”

A copy of the Plan is available at the records office of the Company at #1200 – 750 West Pender Street, Vancouver, British Columbia, Canada, V6C 2T8, until the business day immediately preceding the date of the Meeting, and a copy will also be made available at the Meeting.

The Board recommends that Shareholders vote in favour of the Plan.

OTHER BUSINESS

As of the date of this Information Circular, management of the Company knows of no other matters to be acted upon at the Meeting. However, should any other matters properly come before the Meeting, the Common Shares represented by the Proxy solicited hereby will be voted on such matters in accordance with the best judgment of the persons voting the Common Shares represented by the Proxy.

EXECUTIVE COMPENSATION

Set out below are particulars of compensation paid to the directors and the named executive officers of the Company. For the purposes set out below, “**Named Executive Officer**” or “**NEO**” means each of the following individuals:

- (a) each individual who, during any part of the Company’s most recently completed financial year, served as the Company’s chief executive officer (“**CEO**”), including an individual performing functions similar to a chief executive officer;
- (b) each individual who, during any part of the Company’s most recently completed financial year, served as the Company’s chief financial officer (“**CFO**”), including an individual performing functions similar to a chief executive officer;
- (c) in respect of the Company and its subsidiaries, the most highly compensated executive officer other, than the CEO and the CFO, at the end of the most recently completed financial year whose total compensation was more than \$150,000 for that financial year; and
- (d) each individual who would be a named executive officer under paragraph (c) above but for the fact that the individual was not an executive officer of the Company, and was not acting in a similar capacity, at the end of that financial year.

As at the end of the Company’s most recently completed financial year ended March 31, 2022, the Company had two NEOs, whose names and positions held within the Company are set out in the summary compensation table below.

Director and Named Executive Officer Compensation, excluding compensation securities

The following table is a summary of compensation (excluding compensation securities) paid, payable, awarded, granted, given, or otherwise provided, directly or indirectly, by the Company, or a subsidiary of the Company, to each NEO and director, for services provided and for services to be provided, directly or indirectly to the Company or a subsidiary of the Company, for each of the Company’s two most recently completed financial years.

Table of compensation excluding compensation securities							
Name and position	Year Ended March 31	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites (\$)	Value of all other compensation (\$)	Total compensation (\$)
Antonio Baldassarre <i>Ontario, Canada</i> CEO, President & Director	2022	183,332	Nil	Nil	Nil	Nil	183,332 ⁽¹⁾
	2021 ⁽²⁾	Nil	Nil	Nil	Nil	Nil	Nil
Nina Yii <i>British Columbia, Canada</i> CFO & Corporate Secretary	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021 ⁽²⁾	Nil	Nil	Nil	Nil	Nil	Nil
Franco Staino <i>Rome, Italy</i> Director	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021 ⁽²⁾	Nil	Nil	Nil	Nil	Nil	Nil
Sina Pirooz <i>British Columbia, Canada</i> Director	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021 ⁽²⁾	Nil	Nil	Nil	Nil	Nil	Nil
Matt Chatterton <i>British Columbia, Canada</i> Director	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021 ⁽²⁾	Nil	Nil	Nil	Nil	Nil	Nil
Austin Thornberry <i>British Columbia, Canada</i> Director	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021 ⁽²⁾	Nil	Nil	Nil	Nil	Nil	Nil

Notes:

- (1) The compensation was paid to LRG Security Canada Inc., a company beneficially owned and controlled by Antonio Baldassarre.
- (2) The period from incorporation on February 1, 2021 to March 31, 2021.

Stock Options and Other Compensation Securities

The following table provides a summary of compensation securities granted or issued to each director or NEO by the Company or its subsidiaries in the most recently completed financial year ended March 31, 2022 for services provided or to be provided, directly or indirectly, to the Company or its subsidiaries.

Compensation Securities							
Name and position	Type of compensation security	Number of compensation securities, number of underlying securities, and percentage of class	Date of issue or grant	Issue, conversion or exercise price (\$)	Closing price of security or underlying security on date of grant (\$)	Closing price of security or underlying security at year end (\$)	Expiry Date
Antonio Baldassarre CEO, President & Director	Options	250,000 ⁽¹⁾	April 30, 2021	\$0.50	N/A ⁽²⁾	\$1.16	April 30, 2023
Nina Yii CFO & Corporate Secretary	Options	20,000	December 6, 2021	\$1.25	N/A ⁽²⁾	\$1.16	December 6, 2023
Franco Staino Director	Options	30,000	December 6, 2021	\$1.25	N/A ⁽²⁾	\$1.16	December 6, 2023
Sina Pirooz Director	Options	20,000	December 6, 2021	\$1.25	N/A ⁽²⁾	\$1.16	December 6, 2023
Matt Chatterton Director	Options	20,000	December 6, 2021	\$1.25	N/A ⁽²⁾	\$1.16	December 6, 2023
Austin Thornberry Director	Options	20,000	December 6, 2021	\$1.25	N/A ⁽²⁾	\$1.16	December 6, 2023

Notes:

- (1) The stock options held by Mr. Baldassarre are subject to escrow in accordance with National Policy 46-201 – *Escrow for Initial Public Offerings*.
- (2) The Company commenced trading on the CSE on December 13, 2021.

No stock options were exercised by a director or NEO during the Company’s most recently completed financial year.

Stock Option Plans and Other Incentive Plans

See “*Approval of Stock Option Plan*” above for the material terms of the Stock Option Plan. The Stock Option Plan was approved by the board of directors of the Company on April 16, 2021, and is being placed before the Meeting for shareholder approval.

External Management Companies

Antonio Baldassarre, CEO and Nina Yii, CFO are not employees of the Company. On February 24, 2021, the Company entered into a consulting agreement dated effective February 24, 2021 (the “**CEO Agreement**”) with LRG Security Canada Inc. (“**LRG Canada**”), pursuant to which Antonio Baldassarre agreed to perform the duties of Chief Executive Officer and President of the Company through LRG Canada, a company controlled by Antonio Baldassarre. See “*Employment, Consulting and Management Agreements*”. Ms. Yii is compensated as an employee of ACM Management Inc.

During the financial year ended March 31, 2022, Mr. Baldassarre received compensation in the amount of \$183,332 for services performed as Chief Executive Officer and Ms. Yii received no compensation in the amount for services performed as Chief Financial Officer.

Employment, Consulting and Management Agreements

Other than as disclosed herein, the Company does not have any agreement or arrangement under which compensation was provided during the most recently completed financial year or is payable in respect of services provided to the Company or any of its subsidiaries that were performed by a director or NEO, or performed by any other party but are services typically provided by a director or a NEO.

The Company entered into the CEO Agreement with LRG Canada pursuant to which Antonio Baldassarre agreed to perform the duties of Chief Executive Officer and President of the Company through LRG Canada, a company controlled by Antonio Baldassarre. In consideration for the services provided under the CEO Agreement, the Company agreed to pay to LRG Canada a monthly consulting fee \$15,000, \$16,667, and \$20,000, during the first, second, and third years of the CEO Agreement, respectively. If at any time the Company's audited or unaudited annual financial statements or unaudited interim financial statements indicate that the Company, its subsidiary, or the Company (on a consolidated basis) has earned a Profit (as defined within the CEO Agreement), the consulting fee will be increased effective immediately (and payable without restrictions) to no less than \$25,000 per month plus applicable taxes. "Profit" is defined in the CEO Agreement to mean an amount of revenue left after all expenses (after factoring in cost of goods sold, operating costs and taxes, but excluding public company, investor relations and capital market costs of the Company and the Company's wholly owned subsidiary, Unicheck Holdings Corp. have been deducted from sales.

LRG Canada agreed to be paid 50% of the consulting fee payable each month during the first-year of the CEO Agreement in cash and to accrue the balance of each such monthly consulting until the Company completes a going public transaction or listing of its common shares on a recognized stock exchange in Canada and/or the United States.

The CEO Agreement has a three-year term which may be terminated by providing LRG Canada a lump sum cash severance payment equal to 18 months of LRG Canada's aggregate monthly consulting fee currently in effect at the effective date of termination, subject to a minimum monthly consulting fee rate equal to the monthly fee payable to LRG Canada of \$16,667. If the CEO Agreement is terminated for cause, the foregoing severance will not be payable to LRG Canada.

The Company entered into a consulting agreement dated effective February 28, 2021 (the "UniCheck Agreement") with UniCheck, pursuant to which UniCheck agreed to provide to the Company Director of Operations and Technology services. As at the date of this Prospectus, the Company has not formally appointed an individual as the Director of Operations and Technology of the Company.

In consideration for the services provided under the UniCheck Agreement, the Company agreed to pay to UniCheck consulting fees as follows: (i) US\$10,000 per month plus applicable taxes from February 28, 2021 until February 24, 2022; (ii) US\$11,667 per month plus applicable taxes from February 25, 2022 until February 24, 2023; and (iii) US\$13,333 per month plus applicable taxes from February 25, 2023 until February 24, 2024, and after such date until the UniCheck Agreement is terminated. If at any time the Company's audited or unaudited annual financial statements or unaudited interim financial statements indicate that the Company, its subsidiary, or the Company (on a consolidated basis) has earned a Profit (as defined within the UniCheck Agreement), the consulting fee will be increased effective immediately (and payable without restrictions) to an annual amount of no less than US\$15,000 per month plus applicable taxes. "Profit" is defined in the UniCheck Agreement to mean an amount of revenue left after all expenses (after factoring in cost of goods sold, operating costs and taxes, but excluding public company, investor relations and capital market costs of the Company and the Company's wholly owned subsidiary, Unicheck Holdings Corp.) have been deducted from sales.

Pursuant to the UniCheck Agreement, UniCheck has agreed to be paid 50% of the consulting fee payable each month until February 24, 2022, in cash, and to accrue the balance of each such monthly consulting fee until the Company completes a going public transaction or listing of its common shares on a recognized stock exchange in Canada and/or the United States.

The UniCheck Agreement will continue in effect until February 24, 2024 and may be terminated by providing UniCheck 90 days' written notice and a lump sum cash severance payment equal to 18 months of UniCheck's aggregate monthly consulting fee currently in effect at the effective date of termination, subject to a minimum monthly consulting fee rate equal to the monthly fee payable to UniCheck from February 25, 2022 until February 24, 2023. In addition to the severance, Unicheck will be entitled to continue to receive benefits under the UniCheck Agreement until February 24, 2024 and to receive any bonus with respect to the calendar quarter in which the termination date occurs and the two calendar quarters thereafter.

Oversight and Description of Director and Named Executive Officer Compensation

The Company, at its present stage, does not have any formal objectives, criteria and analysis for determining the compensation of its directors and officers and primarily relies on the discussions and determinations of the Board. When determining individual compensation levels for the Company's NEOs, a variety of factors will be considered including: the overall financial and operating performance of the Company, each NEO's individual performance and contribution towards meeting corporate objectives and each NEO's level of responsibility and length of service.

The Company's executive compensation is intended to be consistent with the Company's business plans, strategies and goals, including the preservation of working capital. The Company's executive compensation program is intended to provide appropriate compensation that permits the Company to attract and retain highly qualified and experienced senior executives and to encourage superior performance by the Company. The Company's compensation policies are intended to motivate individuals to achieve and to award compensation based on corporate and individual results.

The Company does not have any arrangements, standard or otherwise, pursuant to which directors are compensated by the Company for their services in their capacity as directors, or for committee participation, involvement in special assignments or for services as consultants or experts. The Board intends to compensate directors primarily through the grant of stock options and reimbursement of expenses incurred by such persons acting as directors of the Company.

Pension disclosure

The Company does not have in place any pension plans that provide for payments or benefits at, following, or in connection with retirement.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table sets out information as at the end of the Company's most recently completed financial year ended March 31, 2022 with respect to compensation plans under which equity securities of the Company are authorized for issuance.

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights (a)	Weighted-average exercise price of outstanding options, warrants and rights (b)	Number of securities remaining available for future issuance under equity compensation plan (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by Shareholders (Stock Option Plan)	960,000	\$0.86	133,335
Equity compensation plans not approved by Shareholders	N/A	N/A	N/A
Total:	960,000	-	133,335

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

None of the directors, executive officers, employees, proposed nominees for election as directors or their associates, or any former executive officers, directors and employees of the Company or any of its subsidiaries, is, as at the date of this Information Circular, or at any time since the beginning of the Company's most recently completed financial year have been, indebted to the Company or any of its subsidiaries.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Other than as disclosed herein, no informed person (a director, officer or holder of 10% or more of the Common Shares) or nominee for election as a director of the Company or any associate or affiliate of any informed person or proposed director had any interest in any transaction since the commencement of the Company's most recently completed financial year or in any proposed transaction which has materially affected or would materially affect the Company or any of its subsidiaries.

On April 30, 2021, the Company granted 250,000 Stock Options to Antonio Baldassarre, the CEO of the Company. The Stock Options are exercisable into Common Shares at a price of \$0.50 per Common Share until April 30, 2023. See “*Executive Compensation – Stock Options and Other Compensation Securities*”.

On December 6, 2021, the Company granted an aggregate of 110,000 Stock Options to Nina Yui, CFO and Corporate Secretary of the Company and the directors of the Company. The Stock Options are exercisable into Common Shares at a price of \$1.25 per Common Share until December 6, 2023. See “*Executive Compensation – Stock Options and Other Compensation Securities*”.

The Company entered into the CEO Agreement pursuant to which Antonio Baldassarre agreed to perform the duties of Chief Executive Officer and President of the Company through LRG Canada, a company controlled by Antonio Baldassarre. In consideration for the services provided under the CEO Agreement, the Company agreed to pay to LRG Canada a monthly consulting fee \$15,000, \$16,667, and \$20,000, during the first, second, and third years of the CEO Agreement, respectively. During the financial year ended March 31, 2022, the Company incurred consulting fees of \$183,332 to LRG Canada for the oversight of the day-to-day business. Since the commencement of the Company’s most recently completed financial year, Antonio Baldassarre has beneficially received an aggregate sum of \$173,132 in cash and accrued an aggregate of \$10,200 in consulting fees. See “*Executive Compensation – Employment, Consulting and Management Agreements*”.

The Company entered into the UniCheck Agreement dated effective February 28, 2021. In consideration for the services provided under the UniCheck Agreement, the Company agreed to pay to UniCheck consulting fees as follows: (i) US\$10,000 per month plus applicable taxes from February 28, 2021 until February 24, 2022; (ii) US\$11,667 per month plus applicable taxes from February 25, 2022 until February 24, 2023; and (iii) US\$13,333 per month plus applicable taxes from February 25, 2023 until February 24, 2024, and after such date until the UniCheck Agreement is terminated. respectively. Since the commencement of the Company’s most recently completed financial year, the Company incurred consulting fees of \$179,486 to UniCheck for the performance of services under the Unicheck Agreement. See “*Executive Compensation – Employment, Consulting and Management Agreements*”.

On June 8, 2021, the Company entered into an agreement with UniCheck, a company controlled by Franco Staino, a director of the Company, to facilitate a working relationship for the purposes of evaluating their respective technologies and exploring the potential for broader collaboration and development and commercialization of the UniCheck Technologies (the “**License Agreement**”). The License Agreement, as amended, commenced on June 8, 2021 for an initial term of five years, and will automatically renew for successive terms of five (5) years. Upon completion of the initial term, the Company may terminate the License Agreement, as amended, for convenience upon six months’ notice. Since the commencement of the Company’s most recently completed financial year, the Company incurred research and development expenditures of \$353,016 to Unicheck.

MANAGEMENT CONTRACTS

Management functions of the Company or any of its subsidiaries are not to any substantial degree performed by anyone other than by the directors or the executive officers of the Company or subsidiary.

CORPORATE GOVERNANCE

Corporate Governance

Corporate governance relates to the activities of the Board, the members of which are elected by and are accountable to the Shareholders, and takes into account the role of the individual members of management who are appointed by the Board and charged with the day to day management of the Company. The Canadian Securities Administrators (“CSA”) have adopted National Policy 58-201 Corporate Governance Guidelines, which provides non-prescriptive guidelines on corporate governance practices for reporting issuers such as the Company. In addition, the CSA has implemented National Instrument 58-101 Disclosure of Corporate Governance Practices (“**NI 58-101**”), which prescribes certain disclosure by the Company of its corporate governance practices. This disclosure is presented below.

Board of Directors

Directors are considered to be independent if they have no direct or indirect material relationship with the Company. A material relationship is a relationship which could, in the view of the Board, be reasonably expected to interfere with the exercise of a director’s independent judgment.

All members of the Board are considered to be independent, except for Antonio Baldassarre (President and CEO) and Franco

Staino. Mr. Staino is not considered to be independent as he wholly owns UniCheck, and the Company pays Unicheck consulting fees under the Unicheck Agreement and fees for research and development related to the Virtual Care Solutions Model.

The Board facilitates its independent supervision over Management by having regular Board meetings and by establishing and implementing prudent corporate governance policies and procedures.

Other Directorships

The following table sets forth the directors of the Company who are directors of other reporting issuers:

Name	Name of other reporting issuer
Matthew Chatterton	Tactical Resources Corp.
Sina Pirooz	Genix Pharmaceuticals Corporation Alliance Growers Corp.

Orientation and Continuing Education

The Board does not have a formal policy relating to the orientation of new directors and continuing education for directors. The appointment of a new director is a relatively infrequent event in the Company's affairs, and each situation is addressed on its merits on a case-by-case basis. The Company has a relatively restricted scope of operations, and most candidates for Board positions will likely have past experience in the healthcare industry; they will likely be familiar with the operations of a healthcare company of the size and complexity of the Company. The Board, with the assistance of counsel, keeps itself apprised of changes in the duties and responsibilities of directors and deals with material changes of those duties and responsibilities as and when the circumstances warrant. The Board will implement an informal orientation program for new directors that suits their relative experiences. The Board will evaluate these positions, and if changes appear to be justified, formal policies will be developed and followed.

Board meetings are generally held at the Company's offices and, from time to time, are combined with presentations by Management to give the directors additional insight into the Company's business. In addition, Management makes itself available for discussion with the Board members.

Ethical Business Conduct

The Board has found that the fiduciary duties placed on individual directors by the Company's governing corporate legislation and the common law and the restrictions placed by applicable corporate legislation on an individual director's participation in decisions of the Board in which the director has an interest have been sufficient to ensure that the Board operates independently of Management and in the best interests of the Company.

Nomination of Directors

The Board will consider its size each year when it considers the number of directors to recommend to the shareholders for election at the annual meeting of shareholders, taking into account the number required to carry out the Board duties effectively and to maintain a diversity of views and experience.

The Board does not have a nominating committee, and these functions are currently performed by the Board as a whole. However, if there is a change in the number of directors required by the Company, this policy will be reviewed.

Compensation

Management will conduct an annual review of the compensation of the Company's directors and executive officers and make recommendations to the Board. The Board determines compensation for the directors and executive officers.

Board Committees

The Board has no committees other than the Audit Committee.

Assessments

The Company does not conduct formal assessments of the Board or its committees as it is at an early stage of development and believes that it can assess Board and committee performance informally through discussions at Board meetings, with input from management. The Board monitors the adequacy of information given to directors, communication between the Board and Management and the strategic direction and processes of the Board and its committees. The Company may consider adopting formal assessment procedures if required.

AUDIT COMMITTEE

Audit Committee Disclosure

Pursuant to Section 224(1) of the *Business Corporations Act* (British Columbia) and National Instrument 52-110 of the Canadian Securities Administrators (“**NI 52-110**”) the Company is required to have an audit committee (the “**Committee**”) comprising not less than three directors, a majority of whom are not officers, control persons or employees of the Company or an affiliate of the Company. NI 52-110 requires the Company as a venture issuer, to disclose annually in its Information Circular certain information concerning the composition of its audit committee and its relationship with its independent auditor, as set forth below.

The primary function of the Committee is to assist the Board in fulfilling its financial oversight responsibilities by: (i) reviewing the financial reports and other financial information provided by the Company to regulatory authorities and Shareholders; (ii) reviewing the systems for internal corporate controls which have been established by the Board and management; and (iii) overseeing the Company’s financial reporting processes generally. In meeting these responsibilities, the Committee monitors the financial reporting process and internal control system; reviews and appraises the work of external auditors and provides an avenue of communication between the external auditors, senior management and the Board. The Committee is also mandated to review and approve all material related party transactions.

The Audit Committee’s Charter

The Company has adopted a Charter of the Audit Committee of the Board a copy of which is annexed hereto as Schedule “A”.

Composition of the Audit Committee

The Company’s Audit Committee is composed of the following:

Name	Independence ⁽¹⁾	Financial Literacy ⁽²⁾
Antonio Baldassarre	Not Independent	Financially literate
Austin Thornberry ⁽³⁾	Independent	Financially literate
Matt Chatterton	Independent	Financially literate

Notes:

- (1) A member of an audit committee is independent if, in addition to meeting other regulatory requirements, the member has no direct or indirect material relationship with the Company, which could, in the view of the Board, reasonably interfere with the exercise of a member’s independent judgment pursuant to NI 52-110.
- (2) An individual is financially literate if they have the ability to read and understand a set of financial statements that present a breadth of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company’s financial statements.
- (3) Austin Thornberry is the Chair of the Audit Committee.

Relevant Education and Experience

Each member of the Company’s Audit Committee has adequate education and experience that is relevant to his performance as an Audit Committee member and, in particular, the requisite education and experience that have provided the member with:

- (a) an understanding of the accounting principles used by the Company to prepare its financial statements and the ability to assess the general application of such principles in connection with the accounting for estimates, accruals and provisions;

- (b) experience preparing, auditing, analyzing or evaluating financial statements that present a breadth of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by the Company’s financial statements, or experience actively supervising individuals engaged in such activities; and
- (c) an understanding of internal controls and procedures for financial reporting.

Antonio Baldassarre – Mr. Baldassarre has over 30 years of experience in senior management and as a director of companies in the Security, Information Technology and Communications industries. Mr. Baldassarre’s responsibilities have included ensuring company growth and optimizing market share, revenues, profitability and shareholder value through analyzing and evaluating financial statements.

Austin Thornberry – Mr. Thornberry is a Chartered Professional Accountant (CPA, CA) and obtained his Bachelor of Commerce degree from McGill University in 2015. Mr. Thornberry gained experience in accounting practices as a former auditor at Ernst & Young LLP. Mr. Thornberry is currently an independent consultant providing accounting and financial reporting services to companies in high-growth industries.

Matt Chatterton – Mr. Chatterton has been involved in the public markets for the last three-year managing IPO processes and transitioning businesses to post-listing operations.

In addition to the foregoing, the Company also makes third-party experts available to its audit committee members, including representatives of the Company’s auditors, to address any questions the committee members may have regarding the preparation of the Company’s financial statements.

Audit Committee Oversight

At no time since the commencement of the Company’s most recently completed financial period, has a recommendation of the Audit Committee to nominate or compensate an external auditor not been adopted by the Board.

Reliance on Certain Exemptions

Since the commencement of the Company’s most recently completed financial period, the Company has not relied on the exemptions contained in Section 2.4, 6.1.1(4), 6.1.1(5), 6.1.1(6), or Part 8 of NI 52-110.

Pre-approval Policies and Procedures

The Audit Committee has not adopted specific policies and procedures for the engagement of non-audit services.

External Auditor Service Fees

In the following table, “audit fees” are fees billed by the Company’s external auditor for services provided in auditing the Company’s annual financial statements for the subject year. “Audit-related fees” are fees not included in audit fees that are billed by the auditor for assurance and related services that are reasonably related to the performance of the audit or review of the Company’s financial statements. “Tax fees” are fees billed by the auditor for professional services rendered for tax compliance, tax advice and tax planning. “All other fees” are fees billed by the auditor for products and services not included in the foregoing categories.

The fees paid by the Company to its auditor in each of the last two fiscal years, by category, are as follows:

Financial Year Ending	Audit Fees⁽¹⁾	Audit Related Fees⁽²⁾	Tax Fees⁽³⁾	All Other Fees⁽⁴⁾
2022 ⁽⁵⁾	Nil	Nil	Nil	Nil
2021 ⁽⁶⁾	\$23,000	Nil	Nil	Nil

Notes:

- (1) “**Audit Fees**” include fees necessary to perform the annual audit and quarterly reviews of the Company’s financial statements. Audit Fees include fees for review of tax provisions and for accounting consultations on matters reflected in the financial statements. Audit Fees also include audit or other attest services required by legislation or regulation, such as comfort letters, consents, reviews of securities filings and statutory audits.
- (2) “**Audit-Related Fees**” include services that are traditionally performed by the auditor. These audit-related services include employee benefit audits, due diligence assistance, accounting consultations on proposed transactions, internal control reviews and audit or attest services not required by legislation or regulation.
- (3) “**Tax Fees**” include fees for all tax services other than those included in “Audit Fees” and “Audit-Related Fees”. This category includes

fees for tax compliance, tax planning and tax advice. Tax planning and tax advice includes assistance with tax audits and appeals, tax advice related to mergers and acquisitions, and requests for rulings or technical advice from tax authorities.

- (4) “**All Other Fees**” include all other non-audit services.
- (5) As at the date of this Information Circular, the Auditor has not billed the Company for the audit fees for fiscal year ended March 31, 2022.
- (6) Represents fees billed by the Auditor for the period from incorporation on February 1, 2021 to March 31, 2021 and the seven month interim period ended October 31, 2021.

Exemption

The Company is relying on section 6.1 of NI 52-110 which provides that the Company, as a venture issuer, is not required to comply with Part 3 (Composition of the Audit Committee) and Part 5 (Reporting Obligations) of NI 52-110.

ADDITIONAL INFORMATION

Additional information relating to the Company is available on the SEDAR website at www.sedar.com. Financial information is provided in the Company’s comparative annual financial statements and management’s discussion and analysis for its most recently completed financial year, and available online at www.sedar.com. Shareholders may request additional copies by mail to 220 – 333 Terminal Avenue, Vancouver, BC V6A 4C1.

ON BEHALF OF THE BOARD OF DIRECTORS

“Antonio Baldassarre”

Antonio Baldassarre
President and Chief Executive Officer

SCHEDULE "A"

AUDIT COMMITTEE CHARTER

The primary function of the audit committee (the "Audit Committee") is to assist the Company's board of directors (the "Board") in fulfilling its financial oversight responsibilities by reviewing the financial reports and other financial information provided by the Company to regulatory authorities and shareholders, the Company's systems of internal controls regarding finance and accounting, and the Company's auditing, accounting and financial reporting processes. Consistent with this function, the Committee will encourage continuous improvement of, and should foster adherence to, the Company's policies, procedures and practices at all levels.

The Committee's primary duties and responsibilities are to:

- serve as an independent and objective party to monitor the Company's financial reporting and internal control systems and review the Company's financial statements;
- review and appraise the performance of the Company's external auditors; and
- provide an open avenue of communication among the Company's auditors, financial and senior management and the Board.

Composition

The Audit Committee shall be comprised of three directors as determined by the Board, the majority of whom shall be free from any relationship that, in the opinion of the Board, would reasonably interfere with the exercise of his or her independent judgement as a member of the Audit Committee. At least one member of the Audit Committee shall have accounting or related financial management expertise. All members of the Audit Committee that are not financially literate will work towards becoming financially literate to obtain a working familiarity with basic finance and accounting practices. For the purposes of this Audit Committee Charter, the definition of "financially literate" is the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can presumably be expected to be raised by the Company's financial statements. The members of the Audit Committee shall be elected by the Board at its first meeting following the annual shareholder's meeting.

Meetings

The Audit Committee shall meet at least four times annually, or more frequently as circumstances dictate. As part of its job to foster open communication, the Audit Committee will meet at least annually with the Chief Financial Officer and the external auditors in separate sessions.

Responsibilities and Duties

To fulfill its responsibilities and duties, the Audit Committee shall:

Documents/Reports Review

- (a) Review and update this Audit Committee Charter annually.
- (b) Review the Company's financial statements, MD&A and any annual and interim earnings, press releases before the Company publicly discloses this information and any reports or other financial information (including quarterly financial statements), which are submitted to any governmental body, or to the public, including certification, report, opinion, or review rendered by the external auditors.
- (c) Confirm that adequate procedures are in place for the review of the Company's public disclosure of financial information extracted or derived from the Company's financial statements.

External Auditors

- (a) Review annually, the performance of the external auditors who shall be ultimately accountable to the Board and the Audit Committee as representatives of the shareholders of the Company.
- (b) Obtain annually, a formal written statement of the external auditors setting forth all relationships between the external auditors and the Company, consistent with the Independence Standards Board Standard 1.
- (c) Review and discuss with the external auditors any disclosed relationships or services that may impact the objectivity and independence of the external auditors.
- (d) Take, or recommend that the full Board, take appropriate action to oversee the independence of the external auditors.
- (e) Recommend to the Board the selection and compensation and, where applicable, the replacement of the external auditors nominated annually for shareholder approval.
- (f) At each meeting, consult with the external auditors, without the presence of management, about the quality of the Company's accounting principles, internal controls and the completeness and accuracy of the Company's financial statements.
- (g) Review and approve the Company's hiring policies regarding partners, employees and former partners and employees of the present and former external auditors of the Company.
- (h) Review with management and the external auditors the audit plan for the year-end financial statements and intended template for such statements.
- (i) Review and pre-approve all audit and audit-related services and the fees and other compensation related thereto, and any non-audit services, provided by the Company's external auditors. The preapproval requirement is waived with respect to the provision of non-audit services if:
 - i. the aggregate amount of all such non-audit services provided to the Company constitutes not more than five percent of the total amount of fees paid by the Company to its external auditors during the fiscal year in which the non-audit services are provided;
 - ii. such services were not recognized by the Company at the time of the engagement to be non-audit services; and
 - iii. such services are promptly brought to the attention of the Committee by the Company and approved prior to the completion of the audit by the Committee or by one or more members of the Audit Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Audit Committee. Provided the pre-approval of the non-audit services is presented to the Audit Committee's first scheduled meeting following such approval, such authority may be delegated by the Audit Committee to one more independent members of the Audit Committee.

Financial Reporting Processes

- (a) In consultation with the external auditors, review with management the integrity of the Company's financial reporting process, both internal and external.
- (b) Consider the external auditors' judgements about the quality and appropriateness of the Issuer's accounting principles as applied in its financial reporting.
- (c) Consider and approve, if appropriate, changes to the Company's auditing and accounting principles and practices as suggested by the external auditors and management.
- (d) Review significant judgements made by management in the preparation of the financial statements and the view of the external auditors as to appropriateness of such judgements.
- (e) Following completion of the annual audit, review separately with management and the external auditors any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.
- (f) Review any significant disagreement among management and the external auditors in connection with preparation of the financial statements.
- (g) Review with the external auditors and management the extent to which changes and improvements in financial or accounting practices have been implemented.
- (h) Review any complaints or concerns about any questionable accounting, internal accounting controls or auditing matters.
- (i) Review certification process.
- (j) Establish a procedure for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Other

Review any related-party transactions