

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Atmofizer Technologies Inc. (“**Atmofizer**” or the “**Company**”)
550 Burrard Street
Suite 2300, Bentall 5
Vancouver, British Columbia
V6C 2B5

Item 2 Date of Material Change

March 3, 2025

Item 3 News Release

A news release announcing the material change was issued by Atmofizer on March 3, 2025 via Newsfile and subsequently filed on Atmofizer’s SEDAR+ profile.

Item 4 Summary of Material Change

On March 3, 2025, Atmofizer entered into a business combination agreement dated March 3, 2025 (the “**Business Combination Agreement**”) with House of Doge Inc. (“**House of Doge**”), a Texas corporation, and Doge Merger Sub, Inc. (“**Merger Sub**”), a Texas corporation and a direct and wholly owned subsidiary of Atmofizer, to acquire all of the issued and outstanding shares in the common stock of House of Doge (the “**House of Doge Common Stock**”) in a stock-for-stock merger reverse takeover transaction. Following the merger, Atmofizer as the combined company (the “**Company**”) will, among other things, carry on the business of House of Doge, change its name to “House of Doge Inc.” or such other name as Atmofizer and House of Doge may agree, and apply to delist its common shares (“**Company Shares**”) from the Canadian Securities Exchange (the “**CSE**”) and list on the stock exchange operated by Cboe Canada Inc. (“**Cboe Canada**”) and the Nasdaq stock exchange (“**Nasdaq**”), or such other recognized stock exchanges in Canada and the United States as Atmofizer and House of Doge may agree (collectively, the “**Transaction**”).

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

Overview

On March 3, 2025, Atmofizer entered into the Business Combination Agreement with House of Doge and Merger Sub to acquire all the House of Doge Common Stock in a stock-for-stock merger reverse takeover transaction. As a result of the proposed merger, the House of Doge Common Stock will be exchanged for Company Shares, and any and all convertible securities of House of Doge will be automatically converted into and exchanged for the right to receive convertible securities of the Company, with each such security entitling the holder thereof to receive Company Shares upon conversion or exercise thereof. At closing of the Transaction, Atmofizer shareholders as of immediately prior to the closing are expected to hold an aggregate of US\$1,200,000 of the equity value of the Company (calculated on a fully-diluted basis) and House of Doge stockholders as of immediately prior to the closing will hold all other issued and outstanding Company Shares. After careful consideration, the Transaction and the Business Combination Agreement were unanimously approved by the board of directors of each of Atmofizer, House of Doge and Merger Sub.

Transaction Details

The Business Combination Agreement provides that, among other things and subject to the terms and conditions thereof: (a) Atmofizer will effect a name change to “House of Doge Inc.” or such other name as Atmofizer and House of Doge may agree (the “**Name Change**”); (b) Atmofizer will amend its authorized share structure to create a new class of non-voting common shares (the “**Share Amendment**”); (c) Merger Sub will merge with and into House of Doge (the “**Merger**”) under the Business Organizations Code of the State of Texas (the “**TBOC**”), with House of Doge (the “**Surviving Corporation**”) continuing as the surviving corporation after the Merger and a direct and wholly owned subsidiary of the Company; (d) the board of directors of the Company (the “**Company Board**”) will be reconstituted such that immediately after the effective time of the Merger (the “**Effective Time**”) the number of directors that comprise the Company Board shall be six (6), or such other number as Atmofizer and House of Doge may agree, of which all but one (1) director shall be designated by House of Doge and reasonably acceptable to Atmofizer and one (1) director shall be designated by Atmofizer and reasonably acceptable to House of Doge (the “**Board Reconstitution**”); (e) the Company will file a registration statement (the “**Registration Statement**”) with the United States Securities and Exchange Commission (the “**SEC**”) in respect of the Company Shares to be issued under the Business Combination Agreement; and (f) the Company will apply to list the Company Shares on Cboe Canada and Nasdaq or such other recognized stock exchanges in Canada and the United States as Atmofizer and House of Doge may agree after delisting from the CSE.

The closing of the Merger (the “**Closing**”) is expected to occur in the second quarter of 2025, on a date (the “**Closing Date**”) that is three (3) business days following the satisfaction or (to the extent permitted by applicable laws) waiver in accordance with the Business Combination Agreement of all of the conditions to closing, including the receipt of Atmofizer shareholder approval, House of Doge stockholder approval, applicable regulatory approvals, including approval of the Company’s listing application to be filed with each of Cboe Canada and Nasdaq, or such other recognized stock exchanges in Canada and the United States as Atmofizer and House of Doge may agree, certain third party consents and other customary closing conditions.

Full details of the Transaction will be included in the management information circular of Atmofizer, expected to be mailed to shareholders and filed on Atmofizer’s SEDAR+ profile at www.sedarplus.ca.

Merger Consideration and Treatment of Equity Awards and Convertible Securities

The Business Combination Agreement provides that, among other things, and subject to the terms and conditions thereof, at the Effective Time: (a) each share of capital stock of Merger Sub issued and outstanding immediately prior to the Effective Time will be converted into and represent one fully paid and non-assessable share of common stock of the Surviving Corporation, which shall constitute the only outstanding share of common stock of the Surviving Corporation immediately following the Effective Time; (b) each share of House of Doge Common Stock issued and outstanding immediately prior to the Effective Time will be converted into the right to receive such number of fully paid and non-assessable Company Shares (after giving effect to the Share Amendment), such that, after giving effect to the Merger, (i) the former holders of common shares of Atmofizer issued and outstanding immediately prior to the Effective Time (calculated on a fully-diluted basis) will hold Company Shares with an aggregate value of US\$1,200,000, calculated using a share price for the Company Shares to be agreed to between Atmofizer and House of Doge (the “**Agreed Share Price**”), and (ii) former holders of shares of House of Doge Common Stock issued and outstanding immediately prior to the Effective Time (calculated on a fully-diluted basis) will hold Company Shares with an aggregate value of not less than US\$100,000,000 (subject to increase based on the capital structure of House of Doge as of immediately prior to the Effective Time and other factors deemed relevant by the parties, acting reasonably), calculated using the Agreed Share Price (the “**Per Share Merger Consideration**”). The ratio of shares of House of Doge Common Stock to Company Shares under the foregoing clause (ii) is referred to as the “**Exchange Ratio**”.

The Business Combination Agreement provides that, at the Effective Time, (a) each restricted stock unit or deferred restricted stock unit that may be granted under any equity incentive plan of House of Doge in effect at the Effective Time (each, a **“House of Doge RSU”**) that has vested and is outstanding immediately prior to the Effective Time will automatically and without any action on the part of Atmosfizer, House of Doge or the holder thereof, be treated as a share of House of Doge Common Stock, including the right to receive the Per Share Merger Consideration (the **“Vested RSU Consideration”**), and (b) each House of Doge RSU that has not vested and is outstanding immediately prior to the Effective Time will automatically and without any action on the part of Atmosfizer, House of Doge or the holder thereof, be assumed by the Company and converted into and thereafter evidence a restricted stock unit or deferred restricted stock unit, as the case may be, covering Company Shares (the **“Company RSUs”**, and together with the Vested RSU Consideration, the **“Company RSU Consideration”**), and the Company shall, or shall cause the Surviving Corporation to, deliver the Company RSU Consideration to each holder of House of Doge RSUs, less any required withholding taxes and without interest, within ten (10) business days following the Effective Time; *provided*, to the extent that any payment within such time or on such date would trigger a tax or penalty under Section 409A of the U.S. Internal Revenue Code of 1986, as amended (the **“U.S. Code”**) and subsection 7(1.4) of the *Income Tax Act* (Canada), as may be amended from time to time (the **“Tax Act”**), such payment shall be made on the earliest date that payment would not trigger such tax or penalty. Each Company RSU will continue to have and be subject to substantially the same terms and conditions as were applicable to such House of Doge RSU immediately prior to the Effective Time (including with respect to vesting conditions and expiration date), except that each Company RSU shall cover that number of Company Shares (rounded, if necessary, down to the nearest whole share) determined by multiplying the number of shares of House of Doge Common Stock subject to such House of Doge RSU immediately prior to the Effective Time by the Exchange Ratio; *provided, however*, that the adjustment provided herein with respect to any House of Doge RSUs are intended to be effected in a manner that is consistent with Section 409A of the U.S. Code and subsection 7(1.4) of the Tax Act, in each case, and the applicable regulations promulgated thereunder.

Further, the Business Combination Agreement provides that, at the Effective Time, each option to purchase shares of House of Doge Common Stock that may be issued under any equity incentive plan of House of Doge in effect at the Effective Time (each, a **“House of Doge Option”**) (whether vested or unvested) that is outstanding immediately prior to the Effective Time will automatically and without any required action on the part of the holder thereof, be assumed by the Company and converted into and thereafter evidence an option to acquire Company Shares (the **“Company Options”**). Each Company Option will continue to have and be subject to substantially the same terms and conditions as were applicable to such House of Doge Option immediately prior to the Effective Time (including with respect to vesting conditions, expiration date, and exercise provisions), except that (i) each Company Option shall be exercisable for that number of Company Shares (rounded, if necessary, down to the nearest whole share) determined by multiplying the number of shares of House of Doge Common Stock subject to such House of Doge Option immediately prior to the Effective Time by the Exchange Ratio and (ii) the per share exercise price for each Company Share issuable upon exercise of the Company Option shall be (rounded, if necessary, down to the nearest whole cent) equal to the exercise price per share of House of Doge Common Stock underlying such House of Doge Option divided by the Exchange Ratio; *provided, however*, that the adjustments provided herein with respect to any House of Doge Options are intended to be effected in a manner that is consistent with Section 409A of the U.S. Code and subsection 7(1.4) of the Tax Act, in each case, and the applicable regulations promulgated thereunder.

The Business Combination Agreement further provides that, at the Effective Time, and in accordance with the terms of each warrant to purchase shares of House of Doge Common Stock (each, a **“House of Doge Warrant”**) that is issued and outstanding immediately prior to the Effective Time, unless otherwise mutually agreed by the holder thereof and the Company, each House of Doge Warrant will cease to represent a right to acquire shares of House of Doge Common Stock and will be replaced with a warrant to acquire Company Shares (each, a **“Company Warrant”**), with (i) the number of such Company Shares subject to such Company Warrant equal to the product obtained by multiplying

the number of shares of House of Doge Common Stock subject to such House of Doge Warrant immediately prior to the Effective Time by the Exchange Ratio, and (ii) an exercise price for each such Company Share underlying such Company Warrant equal to the quotient obtained by dividing the exercise price per share of House of Doge Common Stock underlying such House of Doge Warrant by the Exchange Ratio.

Further, the Business Combination Agreement provides that, at the Effective Time, and in accordance with the terms of each promissory note payable by House of Doge (each, a “**House of Doge Convertible Note**”) that is issued and outstanding immediately prior to the Effective Time, unless otherwise mutually agreed by the holder thereof and the Company, each House of Doge Convertible Note will cease to be convertible into shares of House of Doge Common Stock and will be replaced with a convertible note payable by the Company that is convertible into Company Shares (each, a “**Company Convertible Note**”), with (i) the number of such Company Shares subject to such Company Convertible Note equal to the product obtained by multiplying the number of shares of House of Doge Common Stock subject to such House of Doge Convertible Note immediately prior to the Effective Time by the Exchange Ratio, and (ii) a conversion price for each such Company Share underlying such Company Convertible Note equal to the quotient obtained by dividing the conversion price per share of House of Doge Common Stock underlying such House of Doge Convertible Note by the Exchange Ratio.

In accordance with the terms and conditions of the Business Combination Agreement, no fractional Company Shares shall be issued to holders of shares of House of Doge Common Stock converted pursuant to the Merger who would otherwise have been entitled to receive a fraction of a Company Share, and in lieu of any fractional entitlement, the number of Company Shares issued to each former holder of shares of House of Doge Common Stock shall be rounded down to the nearest whole number of Company Shares without any payment in respect of such fractional Company Share.

Treatment of House of Doge Indebtedness

Upon the terms and subject to the conditions of the Business Combination Agreement, all loan amounts, trade payables, convertible debt and all other indebtedness and liabilities of House of Doge and its subsidiaries, as the case may be, outstanding as of the Effective Time, shall be assumed by the Company upon the completion of the Merger (including the Company’s assumption of any House of Doge Convertible Notes as described above).

Treatment of Atmofizer Indebtedness

Upon the terms and subject to the conditions of the Business Combination Agreement, no later than two (2) business days prior to the Closing Date, Atmofizer will enter into agreements with each creditor of Atmofizer and its subsidiaries, as the case may be, including lenders, trade creditors and holders of convertible debt, trade payables and all other indebtedness and liabilities of Atmofizer and its subsidiaries, as the case may be, outstanding as of the date of the Business Combination Agreement (collectively, the “**Atmofizer Indebtedness and Liabilities**”), pursuant to which each such holder will agree with Atmofizer and its subsidiaries, as the case may be, to settle such Atmofizer Indebtedness and Liabilities through the issuance of such number of common shares of Atmofizer (each, an “**Atmofizer Conversion Share**”), subject to the terms and conditions as such holder and Atmofizer or its subsidiary, as the case may be, mutually agree, in full satisfaction thereof (the “**Atmofizer Conversion**”), and when so converted, all such holders will execute and deliver such form of release in favour of Atmofizer and its subsidiaries, as applicable, as may be acceptable to Atmofizer, acting reasonably, and all such Atmofizer Indebtedness and Liabilities will cease to be outstanding and will automatically be cancelled and cease to exist, and each holder thereof shall thereafter cease to have any rights with respect thereto.

Closing Conditions; Representations and Warranties

The completion of the Merger is subject to satisfaction or waiver of certain customary mutual closing conditions, including, among other things: (a) Atmofizer shall have effected the Name Change; (b) Atmofizer shall have effected the Share Amendment; (c) Atmofizer shareholders shall have approved the issuance of Company Shares pursuant to the Business Combination Agreement (including the Merger and the Atmofizer Conversion) (collectively, the “**Company Issuance**”); (d) House of Doge stockholders shall have approved the adoption of the Business Combination Agreement in accordance with the TBOC and its constating documents (the “**House of Doge Approval**”); (e) the listing of the Company Shares to be issued in connection with the Merger on Cboe Canada and Nasdaq, or such other stock exchanges in Canada and the United States as Atmofizer and House of Doge may agree, shall have been authorized by such respective stock exchanges, subject to customary conditions and official notice of issuance; (f) the Registration Statement to be filed by the Company pursuant to which the Company Shares to be issued in connection with the Merger are registered with the SEC shall have been declared effective by the SEC; (g) certain approvals and consents from specified governmental entities, including, if applicable, the expiration or termination of the applicable waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, shall have been obtained; (h) all third-party consents to the Transactions which, if not received, would reasonably be expected to have, individually or in the aggregate, a material adverse effect, shall have been obtained; and (i) the absence of any governmental order or law that makes consummation of the Merger illegal or otherwise prohibited. The obligation of each party to consummate the Merger is also conditioned upon, among other things: (a) the other party’s representations and warranties being true and correct (subject to certain materiality and *de minimis* exceptions); (b) the other party having performed in all material respects its obligations required to be performed by it under the Business Combination Agreement at or prior to the Effective Time; (c) the absence of a material adverse effect on the other party; (d) with respect to Atmofizer’s obligations to consummate the Merger, all Atmofizer Indebtedness and Liabilities shall have been converted and satisfied in full through the issuance of Atmofizer Conversion Shares, such that, immediately prior to the Effective Time, there is no outstanding indebtedness, trade payables or other liabilities of Atmofizer or its subsidiaries, as the case may be; and (e) with respect to House of Doge’s obligations to consummate the Merger, the anticipated tax treatment of the Merger and the other Transactions shall be acceptable to House of Doge, in its reasonable discretion.

The Business Combination Agreement contains customary representations and warranties of Atmofizer and House of Doge relating to their respective businesses, financial statements and, with respect to Atmofizer, its public filings, in each case, generally subject to customary materiality qualifiers. Additionally, the Business Combination Agreement provides for customary pre-closing covenants for each party, including, subject to certain exceptions, covenants to conduct their respective businesses in the ordinary course and to refrain from taking certain actions without the other party’s consent. Atmofizer also agreed to promptly prepare and file with the SEC (with House of Doge’s reasonable cooperation) the Registration Statement and to convene and conduct a special meeting of Atmofizer shareholders in accordance with its constating documents and applicable laws as soon as reasonably practicable and to use its commercially reasonable efforts to obtain the requisite approval of Atmofizer shareholders of the Name Change, the Share Amendment, the Board Reconstitution and the Company Issuance (the “**Atmofizer Meeting Matters**”). House of Doge also agreed to call, hold and convene a meeting of House of Doge stockholders in order to obtain the House of Doge Approval, or, in lieu of holding such meeting, obtain the House of Doge Approval pursuant to one or more written consents of House of Doge stockholders in accordance with the TBOC and applicable laws within a reasonable period of time prior to the Closing Date. Except as permitted in accordance with the terms and conditions of the Business Combination Agreement, the board of directors of each of Atmofizer and House of Doge have agreed to recommend that the Atmofizer shareholders approve the Atmofizer Meeting Matters and that the House of Doge stockholders approve the adoption of the Business Combination Agreement in accordance with the TBOC and its constating documents.

No Solicitation

The Business Combination Agreement provides that, during the period from the date of the Business Combination Agreement until the earlier of the Closing and the termination of the Business Combination Agreement, House of Doge will be subject to certain restrictions on its ability to solicit alternative competing proposals from third parties, to provide non-public information to third parties, and to engage in discussion with third parties regarding alternative competing proposals, subject to customary exceptions.

Termination and Transaction Expenses

The Business Combination Agreement contains termination rights for each of Atmofizer and House of Doge, including, but not limited to, termination by mutual written consent of Atmofizer and House of Doge, and by either Atmofizer or House of Doge if (a) there is a final non-appealable order, decree, ruling or injunction permanently restraining, enjoining or otherwise prohibiting the consummation of the Merger, or adoption of a law permanently making consummation of the Merger illegal or otherwise permanently prohibited, (b) the Merger has not been consummated on or before 5:00 p.m. Dallas, Texas time, on July 31, 2025, provided that such right will not be available to any party whose failure to fulfill any material covenant or agreement under the Business Combination Agreement has been the primary cause of or resulted in the failure of the Merger to occur on or before such date, (c) the other party has breached any of its representations or warranties, or failed to perform any of its covenants or agreements, under the Business Combination Agreement such that any of the applicable closing conditions for the benefit of the non-breaching party would not be satisfied and the breach or failure to perform is not cured within the requisite period (if applicable), and (d) the House of Doge Approval is not obtained.

Additionally, the Business Combination Agreement may be terminated (a) prior to, but not after, the time the House of Doge Approval is obtained (i) by Atmofizer in the event of a change of recommendation by House of Doge's board of directors, and (ii) by House of Doge in order to enter into a definitive agreement with respect to a superior alternative competing proposal, and (b) by House of Doge upon Atmofizer's failure to close the Merger in accordance with the terms of the Business Combination Agreement following notice by House of Doge that all closing conditions are satisfied or waived.

Further, so long as the Business Combination Agreement is not terminated by House of Doge in connection with any fraud or willful and material breach on the part of Atmofizer, House of Doge agrees to pay all reasonable and documented out-of-pocket expenses of the parties incident to preparing for, entering into and carrying out the Business Combination Agreement and the consummation of the Transactions (including, for greater certainty, Atmofizer and its subsidiaries, and whether or not the Merger is consummated), in each case, to the extent incurred on or after February 28, 2025 (the "**Transaction Expenses**"), which Transaction Expenses shall be paid in the ordinary course when due.

Advisors

Gowling WLG (Canada) LLP and Dorsey & Whitney LLP are serving as legal counsel to Atmofizer and House of Doge, respectively.

Other Terms

The foregoing description in this Material Change Report of the Business Combination Agreement and the transactions contemplated thereby, is only a summary and does not purport to be complete and is qualified in its entirety by reference to the full text of the Business Combination Agreement. A copy of the Business Combination Agreement is filed on SEDAR+ at www.sedarplus.ca.

5.2 Disclosure of Restructuring Transaction

Not applicable.

Item 6 Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

For further information, please contact:

Olivier Centner
Chief Executive Officer
Telephone: 305-902-1858
Email: info@atmofizer.com

Item 9 Date of Report

March 12, 2025

Cautionary Note Regarding Forward-Looking Statements

This Material Change Report contains certain "forward-looking information" and "forward-looking statements" (collectively, "forward-looking information") that are based on expectations, estimates and projections as at the date of this Material Change Report and are covered by safe harbors under Canadian and United States securities laws. The forward-looking information in this Material Change Report include, but is not limited to, statements regarding the proposed timing and various steps contemplated in respect of the Transaction, the holding of the special meeting of Atmofizer shareholders and of House of Doge stockholders, as applicable, the receipt of the approval of the Atmofizer shareholders and the House of Doge stockholders for the Transaction as well as all other applicable regulatory approvals, closing of the Transaction on a timely basis and on the terms as announced, the benefits of the Transaction, and other statements regarding future plans and objectives of each of House of Doge and Atmofizer. Any statements that involve discussions with respect to predictions, expectations, beliefs, plans, projections, objectives, assumptions, future events or performance (often but not always using phrases such as "expects", or "does not expect", "is expected", "anticipates" or "does not anticipate", "plans", "budget", "scheduled", "forecasts", "estimates", "prospects", "believes" or "intends" or variations of such words and phrases or stating that certain actions, events or results "may" or "could", "would", "might" or "will" be taken to occur or be achieved) are not statements of historical fact and may be forward-looking information.

Atmofizer has not yet submitted an application to list its securities on Cboe Canada, Nasdaq or any other stock exchange, and has not submitted an application to delist its securities from the CSE.

This forward-looking information is based on assumptions and estimates of management of Atmofizer at the time they were made, and involves known and unknown risks, uncertainties and other factors which may cause the actual results, performance, or achievements of Atmofizer to be materially different from any future results, performance or achievements expressed or implied by such forward-looking information. Such factors include, among others, risks relating to: receipt of the approval of the Atmofizer shareholders and the House of Doge stockholders for the Transaction, the approval of Cboe Canada and Nasdaq for the listing of the Company Shares as well as other applicable regulatory approvals; that the Transaction may not close within the timeframe anticipated or at all or may not close on the terms and conditions currently anticipated by the parties for a number of reasons including, without limitation, as a result of a failure to satisfy the conditions to

closing of the Transaction; the inability of the Company to operate the House of Doge business as anticipated following consummation of the Transaction; expansion of the integration of Dogecoin into digital commerce may not materialize as currently anticipated, or at all; the digital currency market; the ability to successfully mine digital currency; revenue may not increase as currently anticipated, or at all; it may not be possible to profitably liquidate the current digital currency inventory, or at all; a decline in digital currency prices may have a significant negative impact on operations; an increase in network difficulty may have a significant negative impact on operations; the volatility of digital currency prices; the anticipated growth and sustainability of hydroelectricity for the purposes of cryptocurrency mining in the applicable jurisdictions; the inability to maintain reliable and economical sources of power to operate cryptocurrency mining assets; the risks of an increase in electricity costs, cost of natural gas, changes in currency exchange rates, energy curtailment or regulatory changes in the jurisdictions in which Atmofizer, House of Doge and the Company operate and are expected to operate and the potential adverse impact on profitability; future capital needs and the ability to complete current and future financings, including each of Atmofizer's, House of Doge's or the Company's ability to utilize an at-the-market offering program (each, an "ATM Program") and the prices at which securities may be sold in each such ATM Program, as well as capital market conditions in general; share dilution resulting from an ATM Program and from other equity issuances; volatile securities markets impacting security pricing unrelated to operating performance; the risk that a material weakness in internal control over financial reporting could result in a misstatement of financial position that may lead to a material misstatement of the annual or interim consolidated financial statements if not prevented or detected on a timely basis; historical prices of digital currencies and the ability to mine digital currencies that will be consistent with historical prices; and the adoption or expansion of any regulation or law that will prevent any of Atmofizer, House of Doge or the Company from operating its business, or make it more costly to do so.

Although Atmofizer has attempted to identify important factors that could cause actual results to differ materially from those expressed in forward-looking statements, there may be other factors that cause results not to be as anticipated, estimated or intended, including factors that are currently unknown to or deemed immaterial by Atmofizer. There can be no assurance that such statements will prove to be accurate as actual results and future events could differ materially from those anticipated in such statements. Accordingly, readers should not place undue reliance on any forward-looking information. Atmofizer undertakes no obligation to revise or update any forward-looking information other than as required by law.