

September 10, 2024

Dear Shareholder,

You are invited to attend the special meeting (the “**Meeting**”) of shareholders of WBM Capital Corp. (“**WBM**” or the “**Company**”), which will be held on October 1, 2024 at **10:00 AM** (Pacific time) at 1900 – 1040 West Georgia Street, Vancouver, BC V6E 4H3.

At the Meeting, you will be asked to consider and vote on a resolution approving the consolidation of the issued and outstanding common shares of the Company on the basis of one post-consolidated share for each 6,000,000 pre-consolidation shares (the “**Consolidation**”). All fractional shares will be paid a cash consideration of \$0.005 for each pre-Consolidation share held prior to the Consolidation becoming effective. Upon the completion of the Consolidation, Triforce Ventures S.A. will be the sole remaining shareholder of the Company.

To be effective, the resolution (the “**Consolidation Resolution**”) approving the Consolidation will require the approval of a majority of the votes cast at the Meeting by the holders (the “**Minority Shareholders**”) of shares other than those which are beneficially owned, or over which control or direction is exercised, by Triforce Ventures S.A., its related parties, or any other person acting jointly or in concert with Triforce Ventures S.A. or its related parties.

The Board, having careful consideration and having received financial and legal advice, determined that the Consolidation is fair, and in the best interests of WBM. Consequently, the Board recommends that the Minority Shareholders vote FOR the Consolidation Resolution.

The attached Notice of Special Meeting and Information Circular describe the Consolidation in detail and the procedures to be followed at the Meeting. Please review the Information Circular carefully and consult with your financial, legal, or other professional advisors if you require assistance.

It is important that you vote your shares of WBM at the Meeting. Regardless of the number of shares you hold, we encourage all Minority Shareholders to vote. If you are a registered holder of the shares, whether or not you are able to attend the Meeting, we urge you to complete the enclosed form of proxy for the shares that you hold and, if applicable, the enclosed Letter of Transmittal, and return it in the envelope provided to our agent, Odyssey Trust Company by the method set out in the form no later than 10:00 AM (Pacific Time) on September 26, 2024. If you hold your WBM shares through a broker, investment dealer, bank, trust company or other intermediary, you should follow the instructions provided by your intermediary to ensure that your vote is counted at the Meeting.

If the Minority Shareholders approve the Consolidation Resolution and all of the other conditions to the Consolidation are satisfied or, where permitted, waived, it is anticipated that the Consolidation will be completed in early October of 2024. If you have any questions or require assistance with voting your Proxy, please contact our agent, Odyssey Trust Company by email at corp.actions@odysseytrust.com.

On behalf of WBM, I would like to thank all shareholders for their support and look forward to seeing you at the Meeting.

DATED at Vancouver, British Columbia this 10th day of September, 2024.

BY ORDER OF THE BOARD OF DIRECTORS

Carlo Rigillo
CEO

NOTICE OF SPECIAL MEETING OF THE SHAREHOLDERS OF WBM CAPITAL CORP.

NOTICE IS HEREBY GIVEN that the special meeting (the “**Meeting**”) of the holders (the “**Shareholders**”) of **WBM CAPITAL CORP.** (the “**Company**”) Common shares (the “**Common Shares**”) will be held on October 1, 2024, at **10:00 AM** (Pacific time) at 1900 – 1040 West Georgia Street, Vancouver, BC V6E 4H3.

The Meeting has the following purposes:

1. to consider, and if thought advisable, to pass a resolution (the “**Consolidation Resolution**”) to approve a share consolidation (the “**Consolidation**”) of all the issued and outstanding Common Shares of the Company on the basis of one post-consolidated Common Share for every 6,000,000 pre-Consolidation Common Shares;
2. to transact such other business as may properly come before the Meeting or at any adjournment or postponement of the Meeting.

Accompanying this Notice is a Management Information Circular (the “**Information Circular**”) containing information relative to the business to be conducted at the Meeting, a form of proxy, a copy of the proposed Consolidation Resolution and a letter of transmittal. Such attachments are supplemental to, and expressly made a part of, this Notice of Meeting.

The record date (the “**Record Date**”) for determination of the Shareholders entitled to received notice of and to vote at the Meeting is August 27, 2024. Only Shareholders whose names have been entered in the register of Shareholders, on the close of business on the Record Date will be entitled to receive notice of and to vote at the Meeting.

Each issued and outstanding Common Share entitles the holder, or another person appointed in writing to exercise that Shareholder’s voting rights by proxy, to one vote at the Meeting. Shareholders who are unable to be present at the Meeting are requested to sign, and return the form of proxy enclosed with the Information Circular.

To be effective, the form of proxy must be received by our agent, Odyssey Trust Company, by the method set out in the form no later than 10:00 AM (Pacific Time) on September 26, 2024 or two business days immediately preceding the date of any postponement or adjournment of the Meeting. The accompanying Information Circular provides additional information relating to the matters to be dealt with at the Meeting.

The Board unanimously believes that the Consolidation is in the best interests of the Company and its Shareholders, and unanimously recommends that you vote in favour of the Consolidation Resolution. Without the prescribed approval of the Shareholders, the Consolidation Resolution cannot be adopted and, as a consequence, the proposed Consolidation cannot take place.

DATED at Vancouver, British Columbia, this 10th day of September, 2024.

ON BEHALF OF THE BOARD OF
WBM CAPITAL CORP.

/s/ “Carlo Rigillo”

CARLO RIGILLO, CEO

WBM CAPITAL CORP.

INFORMATION CIRCULAR

As at September 10, 2024

SOLICITATION OF PROXIES

This Information Circular is furnished in connection with the solicitation of proxies by the management of WBM Capital Corp. (“WBM” or the “Company”) for use at the special meeting (the “Meeting”) of the holders (the “Shareholders”) of the Company’s Common shares (the “Common Shares”) to be held at the time and place and for the purposes set forth in the accompanying Notice of Meeting and at any adjournment thereof. The solicitation will be by mail and possibly supplemented by telephone, electronic mail or other personal contact to be made without special compensation by regular officers and employees of the Company. No solicitation will be made by specifically engaged employees or soliciting agents. The cost of solicitation will be borne by the Company. The Company does not reimburse shareholders, nominees or agents for the costs incurred in obtaining from their principals authorization to execute forms of proxy.

APPOINTMENT OF PROXIES

The persons named in the accompanying instrument of proxy are directors and/or Officers of the Company, and are proxyholders nominated by the management. **A shareholder has the right to appoint a person to attend and act for them on their behalf at the meeting other than the nominees of management named in the enclosed instrument of proxy. To exercise this right, a shareholder must insert the name of his nominee in the blank space provided on the proxy.** A person appointed as proxyholder need not be a shareholder of the Company.

A form of proxy will only be valid if it is duly completed and signed and dated then deposited to the Company’s registrar and transfer agent, Odyssey Trust Company, by the method set out below and in the form of proxy. In all cases, proxies are to be received by September 26, 2024 at 10:00 a.m. (Vancouver time).

- To Vote Your Proxy Online, please visit: <https://vote.odysseytrust.com> and click on LOGIN. You will require the CONTROL NUMBER printed with your address to the right on your proxy form. If you vote by Internet, do not mail the form of proxy.
- By mail or personal delivery to Odyssey Trust Company, Attn: Proxy Department, Suite 702, 67 Yonge St., Toronto, ON M5E 1J8; or
- By fax to Odyssey, to the attention of the Proxy Department at 1-800-517-4553 (toll-free within Canada and the U.S.) or 416-263-9524 (international).

An instrument of proxy must be signed by the Shareholder or by their attorney in writing, or, if the Shareholder is a Company, it must either be under its common seal or signed by a duly authorized officer.

A proxy may be revoked by:

- (a) signing a proxy bearing a later date and depositing it at the place and within the time aforesaid; or
- (b) signing and dating a written notice of revocation (in the same manner as the proxy is required to be executed, as set out in the notes to the proxy) and either delivering the same to Odyssey Trust Company in the method provided for in the form, or in person to the Chairman of the Meeting on the day of the Meeting or any adjournment thereof.

VOTING OF SHARES AND EXERCISE OF DISCRETION OF PROXIES

If a Shareholder specifies a choice with respect to any matter to be acted upon, the Common Shares represented by proxy will be voted or withheld from voting by the proxyholder in accordance with those instructions on any ballot that may be called for. In the enclosed form of proxy, in the absence of any instructions in the proxy, it is intended that such Common Shares will be voted by the proxyholder, if a nominee of management, in favour of the motions proposed to be made at the meeting as stated under the headings in the notice of meeting to which this Information Circular is attached and in particular, in favour of the Consolidation Resolution. If any amendments or variations to such matters, or any other matters, are properly brought before the meeting, the proxyholder, if a nominee of management, will exercise its discretion and vote on such matters in accordance with its best judgement.

At the time of printing this Information Circular, management of the Company is not aware that any amendments or variations to existing matters or new matters are to be presented for action at the Meeting.

The instrument of proxy enclosed, when properly signed and deposited, confers discretionary authority on proxyholders other than the nominees of management named in the instrument of proxy with respect to the matters identified herein, amendments or variations to those matters, or any other matters which may properly be brought before the Meeting. To enable the proxyholder to exercise its discretionary authority, a Shareholder must insert the name of its nominee in the space provided in the form of proxy.

NON-REGISTERED SHAREHOLDERS

Only registered common shareholders or duly appointed proxyholders are permitted to vote at the Meeting. Some shareholders of WBM are “non-registered” shareholders because the common shares they own are not registered in their names but are instead registered in the name of the brokerage firm, bank, or trust company through which they purchased the shares or a clearing agency. More particularly, a person is not a registered shareholder in respect of Common Shares which are held on behalf of that person (the “**Non-Registered Holder**”) but which are registered either: (a) in the name of an intermediary (an “**Intermediary**”) that the Non-Registered Holder deals with in respect of the Common Shares (Intermediaries include, among others, banks, trust companies, securities dealers or brokers and trustees or administrators of self-administered RRSPs, RRIFs, RESPs and similar plans); or (b) in the name of a clearing agency (such as CDS Clearing and Depository Services Inc. (“**CDS**”)) of which the Intermediary is a participant. WBM has two kinds of Non-Registered Holders - those who have given permission to their Intermediary to disclose their ownership information, otherwise referred to as “non-objecting beneficial owners”, and those who have objected to their Intermediary’s disclosure of this information, otherwise referred to as “objecting beneficial owners”. As allowed under Canadian provincial securities laws, WBM has obtained a list of non-objecting beneficial owners from Intermediaries and has used that list to distribute proxy-related materials directly to non-objecting beneficial owners. WBM is not sending proxy-related materials using notice-and-access procedures.

Non-objecting beneficial owners will receive a voting instruction form from Odyssey Trust Company. Objecting beneficial owners will receive a voting instruction form from its Intermediary.

The voting instruction form is similar to the proxy that WBM provided to registered shareholders; however, its purpose is limited to instructing the Intermediary or clearing agency, as the registered shareholder, on how to vote. No person will be admitted at the Meeting to vote by presenting a voting instruction form.

To vote using the voting instruction form, Non-Registered Holders should complete and return the voting instruction form in accordance with its instructions.

To vote in person at the Meeting, Non-Registered Holders must instruct Odyssey Trust Company if they are a non-objecting beneficial owner, or their Intermediary if they are an objecting beneficial owner, to be appointed as proxyholder.

Securities legislation allows a non-objecting beneficial owner to submit to WBM or its Intermediary any document in writing that requests that such non-objecting beneficial owner or its nominee be appointed as proxyholder. If such a request is received, WBM or the Intermediary, as applicable, must arrange, without expense to the non-objecting beneficial owner, to appoint such non-objecting beneficial owner or its nominee as a proxyholder and to deposit that proxy within the time specified in this Information Circular, provided that WBM or the Intermediary receives such written instructions at least one business day prior to the time at which proxies are to be submitted for use at the Meeting. Accordingly, any such request must be received by 10:00 a.m. (Vancouver time) on September 25, 2024.

WBM does not intend to pay for Intermediaries to forward to objecting beneficial owners the proxy-related materials and Form 54-101F7 *Request for Voting Instructions Made by Intermediary*, and an objecting beneficial owner will not receive those materials unless the objecting beneficial owner's Intermediary assumes the cost of delivery.

If Non-Registered Holders have any questions, they should contact Odyssey Trust Company if they are a non-objecting beneficial owner, or their Intermediary if they are an objecting beneficial owner.

THE COMPANY

The Company is a BC corporation under the BC Business Corporations Act. The Common Shares of the Company were previously listed for trading on the Canadian Securities Exchange (CSE) under the symbol TIDL. Previously, the Company's principal business activities were owning and operating synergistic businesses across the esports ecosystem. The Company completed the sale of the assets of Lazarus Esports Inc. to TGS Esports Inc. on November 7, 2022 and the sale of its Sportsflare division to Entain Holdings (UK) Limited on June 9, 2023. The Lazarus and Sportsflare sales represented a divestiture of the Company's principal business assets. On December 15, 2023, the Company completed a substantial issuer bid to repurchase and cancel 83,256,650 Common Shares (representing approximately 95% of the Company's then issued and outstanding Common Shares) for aggregate proceeds to tendering shareholders of \$10,198,940. Following completion of the substantial issuer bid, the Company voluntarily delisted trading its Common Shares on the CSE.

Presently, the Company has no significant assets or operations and intends to pursue potential acquisitions or other investment opportunities. It has not presently identified any potential acquisitions or investment opportunities.

The Company's head office is located at 1900 – 1040 West Georgia Street, Vancouver, British Columbia V6E 4H3.

Additional information relating to the Company may be found on SEDAR+ at www.sedarplus.ca or by contacting the Company.

SHARES AND PRINCIPAL HOLDERS THEREOF

Only those Shareholders of record on August 27, 2024, will be entitled to vote at the Meeting or any adjournment thereof, in person or by proxy in respect of the election of directors and appointment of auditors. On August 27, 2024, 11,147,258 common shares were issued and outstanding, each share carrying the right to one vote. The authorized share capital of WBM consists of an unlimited number of common shares.

To the knowledge of the directors and senior officers of the Company, only the following Shareholders beneficially own, or control or direct, directly or indirectly, shares carrying more than 10% of the voting rights attached to all outstanding Common Shares of the Company:

Name of Shareholder	Number of Shares	Percentage of Issued and Outstanding Shares
Triforce Ventures S.A. ¹	6,000,000	53.82%

1. Triforce Ventures S.A. is a Panamanian corporation wholly-owned by Raymond D. Harari.

The above information was supplied by management for the Company or was based on public filings.

Triforce Ventures SA. (“**Triforce**”), as an “interested party” within the meaning of Multilateral Instrument 61-101 (“**MI 61-101**”), as well as any “related party” within the meaning of MI 61-101 of Triforce, and any “joint actor” within the meaning of MI 61-101 of such persons (collectively, the “**Interested Parties**”) will be excluded from voting on the Consolidation Resolution described herein. The holders of Shares, other than the Interested Parties, are referred to in this Information Circular as the “**Minority Shareholders**”. Pursuant to MI 61-101, the 6,000,000 shares held by Triforce will be excluded from voting on the Consolidation Resolution.

PARTICULARS OF MATTERS TO BE ACTED UPON

SHARE CONSOLIDATION

Background

There is no liquid market for the Company’s shares as it is not listed on any stock exchange, making it difficult or impossible for shareholders to sell shares efficiently through any trading facilities or otherwise.

Under applicable securities laws a broad range of regulatory obligations are imposed on companies that are “reporting issuers”, such as the Company. These regulatory requirements necessitate the employment of independent accountants, financial consultants, printers, transfer agents, lawyers and other skilled personnel. The Company believes that the time and costs entailed in meeting its continuing legal obligations under applicable securities in relation to a maintaining a large shareholder base cannot be justified in view of the Company’s present business, which include no significant assets or operations following the completion of its substantial issuer bid on December 15, 2023 and the return of substantially all of its cash to tendering Shareholders.

Through the Consolidation, the Company is proposing to consolidate its issued and outstanding Common Shares on the basis of one post-Consolidation Common Share for every 6,000,000 pre-Consolidation Common Share held immediately prior to the consummation of the Consolidation. All fractional post-consolidated shares resulting from the Consolidation would be cancelled and the holders (including beneficial holders) of cancelled fractional shares will be paid cash consideration of \$0.005 for each pre-Consolidation Common Share held by them prior to the Consolidation becoming effective (the “**Consideration**”). The result of the Consolidation will be that Triforce Ventures S.A. would become the sole shareholder of the Company. The Consolidation will have the effect of returning cash to Minority Shareholders at the same per-share price that the Company was able to obtain in its most recent financing, while at the same time reducing the Company’s shareholder base to allow it to more economically comply with its regulatory requirements due to reduced expenses associated with communicating with a broader shareholder base (such as, for example, being able to pass shareholder resolutions by unanimous written consent rather than being required to incur the expense associated with running shareholder meetings).

The Consolidation is a “business combination” under MI 61-101 because, as a consequence of the Consolidation, the interests of the holders of the shares, other than the Interested Parties, may be terminated without the holder’s consent.

MI 61-101 provides that, unless exempted, a corporation proposing to carry out a “business combination” is required to engage an independent valuator to prepare a valuation of the affected securities (and any non-cash consideration being offered therefor) and provide to the holders of the affected securities a summary of such valuation. MI 61-101 exempts a corporation from the requirement to prepare a valuation in connection with a business combination where the corporation has no securities listed or quoted on the Toronto Stock Exchange, the New York Stock Exchange, the American Stock Exchange, the NASDAQ Stock Market, or a stock exchange outside of Canada and the United States other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc. The Company is able to rely on this exemption given that its shares are not listed for trading on any stock exchange, and accordingly has not obtained a formal valuation with respect to the Consolidation.

No valuation of the Company or of the Common Shares of the Company has been made in the 24 months before the date of this Circular and the Company has not received any bona fide prior offer that relates to or is otherwise relevant to the Consolidation during the 24 months before the approval of the Consolidation by the Board of Directors, except for the substantial issuer bid completed on December 15, 2023.

Consideration under the Share Consolidation Plan

The Consideration of \$0.005 per share was determined by Management by referencing the per share price the Company was able to obtain in its most recent financing, which was completed on July 10, 2024 by way of non-brokered private placement. The Company has no significant assets or business operations and there is no public market for the trading of its Common Shares. The Company has not presently identified any potential acquisition or investment opportunities and is of the view that returning cash to shareholders that did not participate in the substantial issuer bid via the Consolidation is its best course of action and will allow it to reduce its operating expense going forward.

Board Approval and Recommendation

After considering all of the Company’s present circumstances, the Board of Directors of the Company on August 27, 2024, unanimously resolved as follows:

1. Subject to receipt of the required Minority Shareholder approval, the Consolidation was approved.

The Board recommends that the Shareholders vote in favour of the Consolidation Resolution.

Procedure for the Consolidation to Become Effective

Protection of Minority Security Holders in Special Transactions

Pursuant to MI 61-101, the transaction by way of the Consolidation constitutes a “business combination” (as defined in MI 61- 101). Triforce is a “related party” (as defined in MI 61-101) because it owns or controls, directly or indirectly, more than 10% of the voting rights attached to all of the Company’s outstanding securities. Accordingly, the Company is required to obtain “minority approval” (as defined in MI 61-101) in respect of the Consolidation.

MI 61-101 requires that the Consolidation be approved by a majority of votes properly cast at the Meeting by holders of shares voting in person or by proxy, other than votes attaching to shares beneficially owned

or over which control or direction is exercised by an “interested party” (as defined in MI 61-101) or a “related party” of an interested party or any “joint actor” of such persons.

Approval of the Consolidation

Under the BCBCA and the Company’s Articles, in order to be effective, the Consolidation must be approved by the Board of Directors. On August 27, 2024, the Board unanimously approved the Consolidation, subject to obtaining approval by the Minority Shareholders of the Company as described in this Circular.

In order to be effective, as required by MI 61-101, the Consolidation Resolution must be approved by a majority of the votes cast by Minority Shareholders, which includes all Shareholders, excluding the Interested Parties. In accordance with the requirements of MI 61-101 for minority approval, the Minority Shareholders of the Company will be requested at the Meeting to pass the Consolidation Resolution, the full text of which is set out in Schedule “A” to the Circular, as an ordinary resolution of the Minority Shareholders.

Rights of Dissenting Shareholders

Minority Shareholders are not being provided with any dissent rights or other statutory appraisal rights under the BCBCA or the Company’s Articles in respect of the Consolidation Resolution. If the Consolidation Resolution is not approved by a majority of the votes cast by Minority Shareholders, the Consolidation will not be effected.

If the Consolidation is not implemented, any Letter of Transmittal completed by a Minority Shareholder will be of no effect and WBM and Odyssey Trust Company will return all surrendered certificates representing shares to the holders thereof as soon as practicable.

The form of proxy delivered with this Information Circular provides a means for a Minority Shareholder to vote for or against the Consolidation Resolution. The form of proxy further provides that if a Shareholder using the proxy does not specify whether such shares are to be voted for or against, the person(s) named as proxy holder(s) appointed by management intend to vote FOR the Consolidation Resolution.

Terms of the Consolidation

The Consolidation will be effected in accordance with the terms of the Consolidation Resolution, substantially in the form set forth in Schedule “A” to this Circular. If the Consolidation Resolution is approved by the Minority Shareholders as set forth above, it is expected that the Consolidation will become effective as soon as practicable following the Meeting.

If the Consolidation receives requisite Minority Shareholder approval, the Company will issue a news release announcing the date on which the Consolidation is to be effected.

On the effective date of the Consolidation (the “**Effective Date**”) all of the Common Shares (the “**Shares**”) will be consolidated on the basis of one post-Consolidation Common Share for every 6,000,000 pre-Consolidation Common Shares, without any entitlement to receive fractional shares. As a result of the Consolidation:

- a) Minority Shareholders will not be entitled to be issued or receive a fractional share or certificate therefore and will instead be entitled to receive payment, without interest, of the sum of \$0.005 in cash for each Common Share held immediately prior to the Effective Time; and
- b) the Common Shares, other than the sole remaining Share held by Triforce, will no longer be outstanding.

The tax implications of the Consolidation for Shareholders are summarized under the heading “*Canadian Federal Income Tax Considerations*” in this Circular.

The foregoing description of the Consolidation is qualified in its entirety by reference to the full text of the Consolidation Resolution, which is attached as Schedule “A” to this Circular.

Procedure for Receipt of Consideration

The Letter of Transmittal is enclosed with this Information Circular for use by registered Shareholders who hold their Common Shares via physical share certificate(s) for the surrender of the certificate(s) representing the Common Shares. The details for the surrender of such share certificate(s) to Odyssey Trust Company and the address of Odyssey Trust Company is set out in the Letter of Transmittal. Shareholders who hold their Common Shares through book-entry or DRS statement(s) do not need to complete a Letter of Transmittal to receive the Consideration.

In order to receive the Consideration, registered Shareholders who hold their Common Shares via physical share certificate(s) must first deliver and surrender to Odyssey Trust Company all share certificate(s) representing such Shareholder’s Common Shares, together with the Letter of Transmittal duly completed and executed in accordance with the instructions on such form or in otherwise acceptable form and such other documents as Odyssey Trust Company may reasonably require, if any.

Except as otherwise provided in the instructions to the Letter of Transmittal, if a Letter of Transmittal is executed by a person other than the registered holder of the certificate(s) deposited therewith, the certificate(s) must be endorsed or be accompanied by an appropriate securities transfer power of attorney duly and properly completed by the registered holder, with the signature on the endorsement panel, or securities transfer power of attorney guaranteed by an Eligible Institution. If the Letter of Transmittal is executed on behalf of a corporation, partnership, association or by an agent, executor, administrator, trustee, guardian or any person acting in an authorized representative capacity, the Letter of Transmittal must be accompanied by satisfactory evidence of the representative’s authority to sign and dated within the last 6 months.

In all cases, payment for such Common Shares deposited will be made only after receipt by Odyssey Trust Company of certificates representing Common Shares, together with a properly completed and duly executed Letter of Transmittal, or a manually executed photocopy thereof, relating to such Common Shares, with signatures guaranteed if so required in accordance with the instructions in the Letter of Transmittal, and any other required documents.

All questions as to validity, form, eligibility and acceptance of any Common Shares deposited pursuant to the Consolidation will be determined by the Company in its sole discretion. Depositing Shareholders agree that such determination shall be final and binding. The Company reserves the absolute right to reject any and all deposits which the Company determines not to be in proper form or which may be unlawful for it to accept under the laws of any jurisdiction. The Company reserves the absolute right to waive any defect or irregularity in the deposit of any Common Shares. There shall be no duty or obligation on the Company, Odyssey Trust Company, or any other person to give notice of any defect or irregularity in any deposit of Common Shares and no liability shall be incurred by any of them for failure to give such notice. The Company’s interpretation of the terms and conditions of the Information Circular and the Letter of Transmittal will be binding on the Shareholders.

Lost Certificates

A Shareholder who has lost or misplaced the Shareholder’s share certificate(s) should complete the Letter of Transmittal as fully as possible and forward it, together with a statement explaining the loss, to Odyssey Trust Company. Odyssey Trust Company will respond with the replacement requirements (which may

include a bonding requirement) before payment of the Consideration in accordance with the terms of the Consolidation is made.

Method of Delivery

The method of delivery of certificates representing Common Shares, the Letter of Transmittal and all other required documents is at the option and risk of the person delivering them. The Company recommends that such documents be delivered by hand to Odyssey Trust Company, at the office noted in the Letter of Transmittal, and a receipt obtained therefore, or if mailed, that registered mail, with return receipt requested, be used, and that proper insurance be obtained.

Shareholders holding Common Shares that are registered in the name of a broker, investment dealer, bank, trust corporation or other nominee must contact their nominee holder to arrange for the surrender of their Common Shares.

Payment and Delivery of the Consideration

In order to receive the Consideration, a Shareholder must first deliver to Odyssey Trust Company the certificates representing such Shareholder's Common Shares and such other additional documents as Odyssey Trust Company may reasonably require. As soon as practicable after the Effective Date, assuming due delivery of the required documentation, the Company will cause Odyssey Trust Company to forward cheques for the Consideration (without interest) to which a Shareholder is entitled, by customary mailing method used by Odyssey Trust Company, to the address of the Shareholder as specified in the Letter of Transmittal unless the Shareholder indicates to Odyssey Trust Company that he or she wishes to pick up the cheque representing the Consideration, in which case the cheques will be available at the office of Odyssey Trust Company for pick-up by such holder. If no address is provided, cheques will be forwarded to the address of the person as shown on the applicable register of the Company.

Under no circumstances will interest on the Consideration be paid by the Company or Odyssey Trust Company to persons depositing Common Shares by reason of any delay in paying the Consideration or otherwise.

The Company will pay for Common Shares validly deposited pursuant to the Consolidation by providing Odyssey Trust Company with sufficient funds (by bank transfer or other means satisfactory to Odyssey Trust Company) for transmittal to the holders of such Common Shares.

Odyssey Trust Company will act as the agent of persons who have deposited Common Shares for the purpose of receiving payment from the Company and transmitting payment from the Company and transmitting payment to such persons, and receipt of payment by Odyssey Trust Company will be deemed to constitute receipt of payment by persons depositing Common Shares.

Settlement with persons who deposit Common Shares will be effected by Odyssey Trust Company forwarding cheques payable in Canadian funds by mail.

Proscription Period

On the Effective Date, each Shareholder (other than Triforce) will be removed from the Company's register of Shareholders and, until validly surrendered, the share certificate(s) held by such former holder will represent only the right to receive, upon such surrender, the Consideration (without interest).

Any certificate which prior to the Effective Date represented issued and outstanding Common Shares which has not been surrendered, with all other instruments required by the Letter of Transmittal, on or prior to the third anniversary of the Effective Date will cease to represent any claim or interest of any kind or nature against the Company or Odyssey Trust Company and shall be cancelled from the Company

Shareholder register and will cease to represent any claim or interest of any kind or nature against the Company or Odyssey Trust Company and all funds then on deposit with Odyssey Trust Company in respect of the Consolidation will be returned to the Company.

Expenses of the Consolidation and Source of Consideration

The Company is responsible for the costs relating to the Consolidation including fees paid to Odyssey Trust Company for its filing and printing and mailing costs associated with the preparation of this Circular.

The Consideration payable to Shareholders upon completion of the Consolidation will be funded by existing cash on hand of the Company.

Withholding Rights

The Company and Odyssey Trust Company are entitled to deduct and withhold from any Consideration otherwise payable to a Shareholder pursuant to the Consolidation any amounts that they or any one of them is required or permitted to deduct and withhold with respect to such payment under the *Income Tax Act* (Canada) including the regulations thereunder (the “**Tax Act**”) or any provision of federal, provincial, state, local or foreign tax law.

Arrangements between the Company and Securityholders

Except as disclosed in this Information Circular, there are no arrangements, agreements, commitments or understandings, formal or informal, between the Company and any securityholder of the Company with respect to the Consolidation or between the Company and any other person with respect to any securities of the Company in relation to the Consolidation.

Benefits of Share Consolidation to Insiders

Other than as otherwise disclosed herein, there are no agreements or arrangements in place between the Company and any of its directors, senior officers or other insiders or their respective associates and affiliates relating to the Consolidation. The directors, senior officers or other insiders of the Company and their respective associates and affiliates do not expect to benefit either individually or as a group from the Consolidation in any way that is different from other Shareholders.

Share Trading Information

The Company’s shares are not listed for trading on any exchange.

Previous Distributions

On October 2, 3 and 16, 2019, the Company issued 380,000, 400,000, and 3,220,000 common shares respectively at \$0.025 per common share for gross proceeds of \$100,000.

On October 16, 2019, the Company issued 26,933,562 common shares at \$0.02 per common share in exchange for debt of \$528,671.

On June 2, 2020, the Company issued 443,742 common shares for cash consideration of \$125,000.

On November 9, 2021, upon completion of a business combination, the Company completed the following transactions:

1. The Company converted subscription receipts that were previously issued for gross proceeds of \$3,422,166 into units consisting of an aggregate of 6,844,331 common shares and 3,422,165 share purchase warrants. Subscription receipts with a fair value of \$309,604 that were previously

issued for financing charges in lieu of cash were converted into units which consisted of an aggregate of 346,890 common shares and 173,444 share purchase warrants. Each unit consisted of one common share and one-half of a share purchase warrant. Each full warrant allowed the holder to purchase an additional common share at an exercise price of \$0.75 per common share and expired on November 9, 2023.

2. The Company issued 687,607 common shares and 343,800 share purchase warrants with an exercise price of \$0.75 which expired on November 9, 2023, upon the conversion of outstanding convertible notes with a fair value of \$270,961 into units consisting of one common share and one-half of a share purchase warrant. Each full warrant allowed the holder to purchase an additional common share at an exercise price of \$0.75 and expired on November 9, 2023.
3. The Company issued an aggregate of 4,203,540 common shares pursuant to the RSUs issued and vested upon completion of the business combination. These common shares had an aggregate fair value of \$4,203,540.
4. The Company issued 200,000 common shares to settle \$100,000 in accounts payable. The estimated fair value of the common shares issued was \$97,668.

On January 10, 2022, the Company issued 127,380 common shares pursuant to the exercise of certain options.

On January 12, 2022, the Company issued 63,690 common shares pursuant to the exercise of certain options.

On January 31, 2022, the Company issued 112,136 common shares with a fair value of \$30,277 to settle \$56,068 in debt. The Company recognized a gain of \$25,791 on the debt settlement.

On June 1, 2022, the Company issued an aggregate of 500,000 common shares of the Company from the exercise of warrants of the Company with an exercise price of \$0.16 per warrant.

On June 7, 2022, the Company issued an aggregate of 125,000 common shares from the exercise of warrants of the Company with an exercise price of \$0.16 per warrant for gross proceeds of \$20,000.

On July 7, 2022, the Company issued an aggregate of 612,373 common shares from the exercise of warrants of the Company with an exercise price of \$0.16 per warrant. \$64,080 was received in cash and \$33,900 was paid through the settlement of accounts payable.

On September 20, 2022, the Company closed the second tranche of a non-brokered private placement offering of units consisting of 5,619,051 units at a price of \$0.10 per unit for aggregate gross proceeds of \$561,905.10. Each unit was comprised of one common share and one common share purchase warrant exercisable at \$0.15 per common share for a period of 36 months from the date of issuance.

On October 12, 2022, the Company closed the second tranche of a non-brokered private placement offering of units consisting of 1,331,550 units at a price of \$0.10 per unit for aggregate gross proceeds of \$695,060.10. Each unit was comprised of one common share and one common share purchase warrant exercisable at \$0.15 per common share for a period of 36 months from the date of issuance.

On November 29, 2022, the Company closed a non-brokered private placement offering of units consisting of 2,961,907 units at a price of \$0.10 per unit for aggregate gross proceeds of \$296,190.70. Each unit was comprised of one common share and one common share purchase warrant exercisable at \$0.15 per common share for a period of 36 months from the date of issuance.

On June 9, 2023, the Company issued 2,000,000 to the Company's Chief Executive Officer pursuant to the vesting of restricted share units held by the Company's Chief Executive Officer. The Company also issued 1,910,700 common shares to Tiidal Gaming NZ Limited in satisfaction of certain earn out entitlements achieved pursuant to an asset purchase agreement dated December 14, 2020, as amended September 24, 2021.

On February 16, 2024, the Company issued 800,000 common shares at a deemed price of \$0.05 per share as full and final payment of debt in the aggregate amount of \$40,000 for certain unpaid remuneration for services performed by the Company's Chief Executive Officer and a consultant of the Company.

On July 10, 2024, the Company closed a non-brokered private placement financing of 6,000,000 common shares at a price of \$0.005 per share for gross proceeds of \$30,000.

Commitments to Acquire Securities

There are no outstanding commitments to acquire equity securities of the Company by the officers and insiders of the Company or by any of their associates or affiliates or any person acting jointly or in concert with them.

Dividend Policy

The Company does not currently pay a dividend on its shares and has no plan or intention to declare any dividends or to alter its dividend policy at this time.

Material Changes

The Company has no plans or proposals for material changes in the affairs of the Company, other than the Consolidation.

Reporting Issuer Status

The Company is a reporting issuer under the securities legislation of British Columbia, Alberta and Ontario.

Interest of Insiders in Material Transactions

None of the directors or senior officers of the Company, or any subsidiary thereof, or any Shareholder owning 10% or more of the outstanding voting shares of any associate or affiliate of the above, has or has had any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any transaction during the past year, or in any proposed transaction, which has materially affected or will materially affect the Company.

Triforce owns more than 10% of the outstanding voting shares of the Company. Upon completion of the Consolidation, Triforce would own the sole outstanding voting share of the Company and Triforce and its subsidiary would own all of the equity interests of the Company.

Particulars of Other Matters to be Acted Upon

The directors know of no matters to come before the Meeting other than those referred to in the notice of meeting accompanying this Information Circular. However, if any other matters properly come before the Meeting, it is the intention of the management representatives named in the Form of Proxy accompanying this Information Circular to vote the same in accordance with their best judgment of such matters.

CANADIAN FEDERAL INCOME TAX CONSIDERATIONS

The following is a summary of the principal Canadian federal income tax considerations under the Tax Act, as of the date hereof, generally applicable to a Shareholder in respect of the Consolidation.

This summary is based upon the provisions of the Tax Act in force as of the date hereof, all specific proposals to amend the Tax Act that have been publicly announced by or on behalf of the Minister of Finance (Canada) prior to the date hereof (the “**Proposed Amendments**”) and counsel’s understanding of the current published administrative practices and assessing policies of the Canada Revenue Agency (the “**CRA**”). This summary assumes that the Proposed Amendments will be enacted in their current form and does not otherwise take into account or anticipate any changes in the law or in the administrative practices and assessing policies of the CRA, whether by judicial, governmental or legislative decisions or action, and whether prospective or retroactive in effect, nor does it take into account tax legislation or considerations of any province or territory of Canada or any jurisdiction other than Canada. There can be no assurance that the Proposed Amendments will be enacted in the form publicly announced or at all. The provisions of provincial income tax legislation vary from province to province in Canada and in some cases differ from federal income tax legislation.

This summary is of a general nature only, is not exhaustive of all possible Canadian federal income tax considerations applicable in respect of the Consolidation, and is not intended to be, and should not be construed to be, legal or tax advice to any particular Shareholder and no representation with respect to the Canadian tax consequences to any particular Shareholder is made. Moreover, the income and other tax consequences in respect of the Consolidation will vary depending on each Shareholder’s particular circumstances, including the application and effect of the income and other tax laws of any country, province, state or local tax authority. Accordingly, investors should consult their own tax advisors for advice with respect to the income tax consequences in respect of the Consolidation, based on their particular circumstances.

Shareholders Resident in Canada

This portion of the summary is applicable to Shareholders who, at all relevant times, for purposes of the Tax Act, (i) are resident or deemed to be resident in Canada, (ii) are not exempt from tax under the Tax Act, (iii) hold Shares as capital property, and (iv) deal at arm’s length with the Company and are not affiliated with the Company (each such Shareholder a “**Resident Shareholder**”).

The Common Shares generally will be considered to be capital property to a Resident Shareholder provided that the Resident Shareholder does not use or hold the Common Shares in the course of carrying on a business and has not acquired the Common Shares in one or more transactions considered to be an adventure or concern in the nature of trade. Certain Resident Shareholders whose Common Shares might not otherwise qualify as capital property may, in certain circumstances, make an irrevocable election in accordance with subsection 39(4) of the Tax Act to have their Common Shares, and all other “Canadian securities”, as defined in the Tax Act, owned by such Resident Shareholders in the taxation year of the election and in all subsequent taxation years, deemed to be capital property.

This summary does not apply to a Resident Holder: (i) that is a “financial institution” for purposes of the Tax Act, (ii) that is a “specified financial institution” as defined for purposes of the Tax Act, (iii) that is a corporation that is, or becomes as part of a transaction or event or series of transactions or events that includes the acquisition of the Common Shares, controlled by a non-resident person, or a group of non-resident persons not dealing with each other at arm’s length, for the purposes of the “foreign affiliate dumping rules” in section 212.3 of the Tax Act, (iv) to which the “functional currency” reporting rules in section 261 of the Tax Act apply, (v) that enters into or has entered into a “synthetic disposition arrangement” or “derivative forward arrangement”, as such terms are defined in the Tax Act, with respect to the Common Shares (vi) an interest in which is a “tax shelter investment” for purposes of the Tax Act, or (vii) that receives or has received dividends on the Common Shares under or as part of a “dividend rental arrangement”, as defined in the Tax Act. Such Resident Holders should consult their own tax advisors.

A Resident Shareholder whose Common Shares are cancelled at the Effective Time and that receives Consideration from the Company in respect of such cancellation will be deemed to have received a taxable dividend equal to the amount by which such Consideration exceeds the paid-up capital for purposes of the Tax Act (“**PUC**”) of the shares held by such Resident Shareholder immediately prior to the Effective Time that are cancelled as a result of the Consolidation.

Management of the Company has determined that the PUC of the Common Shares to be cancelled by the Company will be greater than the aggregate Consideration to be paid by the Company for such Common Shares. Accordingly, it is expected that a Resident Shareholder will not be deemed to have received any dividend on the cancellation of their Common Shares.

A Resident Shareholder will be considered to have disposed of the Common Shares for proceeds of disposition equal to the aggregate Consideration received. A Resident Shareholder will realize a capital loss (or gain) equal to the amount by which such proceeds of disposition, net of any reasonable costs of disposition, are less than (or exceeds) the adjusted cost base to such Resident Shareholder of such cancelled Common Shares.

Taxation of Capital Gains and Losses

Generally, one-half of the amount of any capital gain (a “**taxable capital gain**”) realized by a Resident Shareholder in a taxation year must be included in computing the Resident Shareholder’s income in that year, and one-half of the amount of any capital loss (an “**allowable capital loss**”) realized by a Resident Shareholder in a taxation year generally must be deducted from taxable capital gains realized by the Resident Shareholder in that year. Allowable capital losses in excess of taxable capital gains realized in a taxation year generally may be carried back and deducted in any of the three preceding taxation years or carried forward and deducted in any following taxation year against taxable capital gains realized in such years to the extent and under the circumstances described in the Tax Act.

The 2024 Canadian federal budget, introduced into Parliament on April 16, 2024 (“**Budget 2024**”), proposes to require a Resident Shareholder that is a corporation, individual or trust to include two-thirds of the amount of any capital gain realized on or after June 25, 2024 in computing their income for the taxation year of disposition. Under Budget 2024 proposals, two-thirds of capital losses will be deductible against capital gains that are included in income at the two-thirds inclusion rate such that a capital loss will offset an equivalent capital gain regardless of the inclusion rate. The proposed increased capital gains inclusion rate for individuals would generally only apply to the portion of capital gains realized in a taxation year in excess of \$250,000.

The amount of any capital loss realized on the disposition or deemed disposition of Common Shares by a Resident Shareholder that is a corporation may be reduced by the amount of dividends received or deemed to have been received by it on the Common Shares (or on a share for which such Common Shares have been substituted) to the extent and in the circumstances prescribed by the Tax Act. Similar rules may apply where a corporation is a member of a partnership or a beneficiary of a trust that owns offered Common Shares, directly, or indirectly through a partnership or a trust. Resident Holders to which these rules may be relevant should consult their own tax advisors.

A Resident Holder that is a “Canadian-controlled private corporation” (as defined in the Tax Act) or a “substantive CCPC” may be liable for an additional refundable tax on its “aggregate investment income”, which is defined in the Tax Act to include taxable capital gains.

Capital gains realized by an individual (including certain trusts) may give rise to a liability for alternative minimum tax as calculated under the detailed rules set out in the Tax Act and the Tax Proposals. Tax Proposals first announced in the 2023 Federal Budget will amend the alternative minimum tax for taxation

years beginning after 2023, including by increasing the tax rate, raising the exemption and broadening the base (including with respect to capital gains).

Shareholders Not Resident in Canada

The following summary is only applicable to Shareholders who, at all relevant times, for purposes of the Tax Act, (i) are neither resident nor deemed to be resident in Canada for purposes of the Tax Act, (ii) do not use or hold, and are not deemed to use or hold, their Shares in connection with carrying on a business in Canada, (iii) deals at arm's length with the Company, and (iv) is not an insurer that carries on an insurance business in Canada and elsewhere (each such Shareholder being a "**Non-Resident Shareholder**").

A Non-Resident Shareholder whose Common Shares are cancelled at the Effective Time and that receives Consideration from the Company in respect of such cancellation will be deemed to have received a taxable dividend equal to the amount by which such Consideration exceeds the paid-up capital for purposes of the Tax Act ("**PUC**") of the Common Shares held by such Non-Resident Shareholder immediately prior to the Effective Time that are cancelled as a result of the Consolidation.

Management of the Company has determined that the PUC of the Common Shares to be cancelled by the Company will be greater than the aggregate Consideration to be paid by the Company for such Common Shares. Accordingly, it is expected that a Non-Resident Shareholder will not be deemed to have received any dividend on the cancellation of their Common Shares.

A Non-Resident Shareholder will also be considered to have disposed of the Common Shares for proceeds of disposition equal to the aggregate Consideration received. A Non-Resident Shareholder will realize a capital loss (or gain) equal to the amount by which such proceeds of disposition, net of any reasonable costs of disposition, are less than (or exceeds) the adjusted cost base to such Resident Shareholder of such cancelled Common Shares.

A Non-Resident Shareholder will be subject to tax in Canada in respect of any taxable capital gain only to the extent that the Common Shares constitutes "taxable Canadian property" to the Non-Resident Shareholder and the Non-Resident Shareholder is not entitled to relief under the terms of any applicable income tax treaty between Canada and the Non-Resident Shareholder's country of residence. The Common Shares will be "taxable Canadian property" to Non-Resident Shareholders. Non-Resident Shareholders should consult their own tax advisors with respect to taxable capital gains or allowable capital losses on the disposition of the Common Shares in their particular circumstances and whether they are entitled to relief under any applicable income tax treaty between Canada and their country of residence.

As discussed above under the heading "*Withholding Rights*", the Company will deduct and withhold from the Consideration otherwise payable to a Non-Resident Shareholder, and will remit to the CRA, such amounts as required by section 116 of the Tax Act. The amount that will be so deducted, withheld and remitted shall be 25% of the amount, if any, by which the aggregate Consideration payable to the Non-Resident Shareholder exceeds the amount of the certificate which is acceptable to the Company and issued by the CRA to the Non-Resident Shareholder in respect of the Company's cancellation of the Common Shares.

OTHER BUSINESS

Management of the Company knows of no other matters to come before the Meeting other than as set forth in the accompanying notice of meeting. Should any other matters properly come before the Meeting, it is the intention of the persons named in the form of proxy accompanying this Information Circular to vote the same in accordance with their best judgment of such matters.

ADDITIONAL INFORMATION

Additional information relating to the Company is available on SEDAR+ at www.sedarplus.ca.

DIRECTORS' APPROVAL

The contents and the sending of the Notice of Meeting and this Information Circular have been approved by the Board.

Dated this 10th day of September, 2024.

By Order of the Board of Directors of **WBM
Capital Corp.**

/s/ "Carlo Rigillo"

Carlo Rigillo
CEO

SCHEDULE "A"
CONSOLIDATION RESOLUTION

The Minority Shareholders of the Company will be asked at the Meeting to consider and, if deemed advisable, to approve, with or without amendment the following resolution (the "**Consolidation Resolution**"). In accordance with the requirements of MI 61-101, the Consolidation Resolution must be approved by a majority of the votes cast by Minority Shareholders, which excludes Triforce Ventures S.A. and any of its 'related parties' (as defined in MI 61-101) and any person or corporation acting jointly or in concert with them:

BE IT RESOLVED THAT:

1. the Company be and it is hereby authorized to consolidate (the "**Consolidation**") all of its issued and outstanding Common Shares without par value (the "**Shares**") on the basis of one post-Consolidation Share for every 6,000,000 pre-Consolidation Shares, provided that no shareholder (including any beneficial shareholder) shall be entitled to receive a fraction of a post-Consolidation Share and all pre-Consolidation Shares representing fractions of a post-Consolidation Share shall be cancelled (the "**Cancelled Shares**"), and holders of the Cancelled Shares shall be entitled to receive a cash payment of an amount equal to \$0.005 for each pre-Consolidation Share so cancelled (the "**Consideration**") from the Company, with payment of such Consideration to be made, without interest, as soon as reasonably possible after the effective date of the Consolidation (the "**Effective Date**") upon presentation and surrender to Odyssey Trust Company ("**Odyssey**"), of the certificates representing then Cancelled Shares, together with a Letter of Transmittal and any other documents required by Odyssey, or, in respect of any Cancelled Shares held by a beneficial shareholder, upon surrender and presentation to Odyssey of such other documents as Odyssey may require;
2. holders of whole post-Consolidation Shares will be issued post-Consolidation Shares and will be entitled to receive a certificate therefore;
3. notwithstanding the foregoing, the directors of the Company (the "**Directors**") may revoke this resolution before it is acted upon without further approval of the shareholders.
4. notwithstanding the approval of the proposal to consolidate the issued share capital of the Company, the Directors of the Company be and they are hereby authorized without further approval of the shareholders to modify, vary or amend such terms and conditions in respect of the Consolidation as may be required by the regulatory authorities having jurisdiction or as the Board of Directors may in its sole discretion deem in the best interests of the Company, and the Directors are further authorized to abandon such transactions and matters, in whole or in part.

The form of proxy delivered with this Circular provides a means for a shareholder to vote for or against the Consolidation Resolution. The form of proxy further provides that if a shareholder using the proxy does not specify whether such Shares are to be voted for or against, the persons named as proxy holder(s) appointed by management intend to vote FOR the Consolidation Resolution.