

ThreeD Capital

NOTICE OF ANNUAL AND SPECIAL MEETING AND MANAGEMENT INFORMATION CIRCULAR

February 11, 2019

THREED CAPITAL INC.

Suite 401
130 Spadina Avenue
Toronto, ON M5V 2L4

NOTICE OF ANNUAL AND SPECIAL MEETING

NOTICE IS HEREBY GIVEN that an annual and special meeting of shareholders (the “**Meeting**”) of ThreeD Capital Inc. (the “**Company**”) will be held at 130 Spadina Avenue, Suite 401, Toronto, Ontario M5V 2L4, on Thursday, March 28, 2019 at 11:00 a.m. (Toronto time) for the following purposes:

1. to receive the audited financial statements of the Company for its fiscal year ended June 30, 2018 and the report of the auditors thereon;
2. to elect directors;
3. to appoint MNP LLP, Chartered Accountants, as auditors of the Company, and to authorize the directors to fix their remuneration;
4. to consider and, if thought fit, pass an ordinary resolution re-approving the Company’s stock option plan, as more fully described in the management information circular of the Company dated February 11, 2019 in respect of the Meeting, which accompanies this notice of meeting (the “**Information Circular**”);
5. to consider and, if thought fit, pass a special resolution authorizing and approving an amendment to the Company’s Articles to consolidate the common shares of the Company on the basis of one “new” share for up to every three “old” shares, all as more particularly described in the Information Circular; and
5. to transact such other business as may properly come before the Meeting.

Shareholders who are entitled to vote at the Meeting, but who do not expect to be present at the Meeting, are encouraged to complete, sign and return the enclosed form of proxy. The directors have fixed the hour of 11:00 a.m. (Toronto time) on March 26, 2019 or, if the Meeting is adjourned or postponed, on the day that is two business days preceding the adjournment or postponement, as the time before which the instrument of proxy to be used at the Meeting must be deposited with the Company, c/o TSX Trust Company, Suite 301, 100 Adelaide Street West, Toronto, Ontario, M5H 4H1.

If you are a non-registered shareholder of the Company, either a proxy form or a voting instruction form has been included in your meeting materials. Please complete and return the form in accordance with the instructions provided on it. The section of the Information Circular entitled “*Non-Registered Holders*” provides additional information for non-registered shareholders.

DATED this 11th day of February, 2019.

BY ORDER OF THE BOARD OF DIRECTORS

"Sheldon Inwentash"
Chief Executive Officer

THREED CAPITAL INC.

MANAGEMENT INFORMATION CIRCULAR

SOLICITATION OF PROXIES

This management information circular (the “Information Circular”) is furnished in connection with the solicitation of proxies by or on behalf of the management of ThreeD Capital Inc. (the “Company”, “we” or “us”) for use at the annual and special meeting (the “Meeting”) of the shareholders of the Company to be held at the time and place and for the purposes set out in the accompanying Notice of Meeting. Although it is expected that the solicitation of proxies will be primarily by mail, proxies may also be solicited personally or by telephone by directors or officers of the Company. Arrangements will also be made with clearing agencies, brokerage houses and other financial intermediaries to forward proxy solicitation material to the beneficial owners of common shares of the Company pursuant to the requirements of National Instrument 54-101 - *Communication with Beneficial Owners of Securities of a Reporting Issuer*. The cost of any such solicitation will be borne by the Company.

Unless otherwise stated, the information contained in this Information Circular is given as at February 11, 2019.

APPOINTMENT AND REVOCABILITY OF PROXY

The persons named in the enclosed form of proxy are officers and/or directors of the Company. **A SHAREHOLDER DESIRING TO APPOINT SOME OTHER PERSON TO REPRESENT THE SHAREHOLDER AT THE MEETING MAY DO SO** either by inserting such person’s name in the blank space provided in that form of proxy or by completing another proper form of proxy and, in either case, depositing the completed proxy at the office of the registrar and transfer agent of the Company, TSX Trust Company, Suite 301, 100 Adelaide Street West, Toronto, Ontario M5H 4H1, not later than 11:00 a.m. (Toronto time) on March 26, 2019 or, if the Meeting is adjourned or postponed, on the day that is two business days preceding the adjournment or postponement.

In addition to revocation in any other manner permitted by law, a shareholder who has given a proxy may revoke it as to any matter upon which a vote has not already been cast pursuant to the authority conferred by the proxy as set forth below. A shareholder may revoke a proxy by depositing an instrument in writing, executed by the shareholder or the shareholder’s attorney authorized in writing:

1. at the offices of TSX Trust Company in the manner noted above, at any time, not less than 48 hours, excluding Saturdays, Sundays and holidays, preceding the Meeting or any adjournment of the Meeting at which the proxy is to be used;
2. at the registered office of the Company, 130 Spadina Avenue, Suite 401, Toronto, Ontario M5V 2L4, at any time up to and including the last business day preceding the day of the Meeting at which the proxy is to be used; or
3. with the chairman of the Meeting on the day of the Meeting or any adjournment of the Meeting.

The information provided in this section pertains only to registered shareholders of the Company. If you are not a registered shareholder, refer to the section that follows entitled “Non-registered Holders”.

NON-REGISTERED HOLDERS

Only registered shareholders or duly appointed proxyholders are permitted to vote at the Meeting. Most of our shareholders 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. A person is not a registered shareholder in respect of our common shares which are held either: (a) in the name of an intermediary that the non-registered shareholder deals with in respect of the common shares (an intermediary includes, among others, banks, trust companies, securities dealers or brokers and trustees or administrators of self-administered RRSP’s, RRIF’s, RESP’s and similar plans); or (b) in the name of a clearing agency (such as The Canadian Depository for Securities Limited), of which the intermediary is a participant.

This Information Circular and associated materials for the Meeting (collectively, the “**Meeting Materials**”) are being sent to both registered and non-registered shareholders. A non-registered shareholder will receive Meeting Materials from either the intermediary who holds their common shares or directly from us (or our agent). If you are a non-registered shareholder and we or our agent have sent the Meeting Materials directly to you, your name and address and information about your holdings of our common shares have been obtained in accordance with applicable securities regulatory requirements from the intermediary holding the common shares on your behalf. By choosing to send these materials to you directly, we (and not the intermediary holding on your behalf) have assumed responsibility for (i) delivering these materials to you, and (ii) executing your proper voting instructions. Included in your Meeting Materials is a voting instruction form. You must complete the form and return it containing your voting instructions as specified in the form in order for your common shares to be voted at the Meeting.

If you are a non-registered shareholder and object to us receiving access to your personal name and address, we have provided these documents to your broker, custodian, fiduciary or other intermediary to forward to you. Please follow the voting instructions that you receive from your intermediary. Your intermediary is responsible for properly executing your voting instructions.

The purpose of these procedures is to permit non-registered shareholders to direct the voting of the common shares which they beneficially own. If you receive a voting instruction form with your Meeting Materials and you want to vote at the Meeting in person, you must insert your name in the blank space provided or the name of someone else who will attend the Meeting on your behalf, instead of filling in the voting instructions in the form, and return the form as specified in it. When you arrive at the Meeting, you or the person that you have designated on your voting instruction form to attend on your behalf will then have to register with the scrutineers.

The Company is using the “notice-and-access” provisions of National Instrument 54-101 (“**NI 54-101**”) in connection with the delivery of the Meeting Materials.

VOTING OF PROXIES

Common shares represented by properly executed proxies **WILL BE VOTED OR WITHHELD FROM VOTING IN ACCORDANCE WITH THE INSTRUCTIONS OF THE SHAREHOLDER ON ANY BALLOT THAT MAY BE CALLED FOR AND IF THE SHAREHOLDER SPECIFIES A CHOICE WITH RESPECT TO ANY MATTERS TO BE ACTED UPON, THE SHARES WILL BE VOTED ACCORDINGLY.** Where there is no choice specified, shares represented by properly executed proxies in favour of persons designated in the printed portion of the enclosed form of proxy **WILL BE VOTED FOR EACH OF THE MATTERS TO BE VOTED ON BY SHAREHOLDERS AS DESCRIBED IN THIS INFORMATION CIRCULAR.** The enclosed form of proxy confers discretionary authority upon the persons named therein with respect to amendments or variations to matters identified in the notice of Meeting, or other matters which may properly come before the Meeting. At the time of printing this

Information Circular, the management of the Company knows of no such amendments, variations or other matters to come before the Meeting. However, if any other matters which at present are not known to management should properly come before the Meeting, the proxy will be voted on such matters in accordance with the best judgment of the named proxies.

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

No director or executive officer of the Company, no person who has been a director or executive officer of the Company since the commencement of the Company's last completed financial year, and no associate or affiliate of any of the foregoing persons has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted upon at the Meeting, except to the extent that directors and executive officers of the Company are participants in and receive stock options granted under the Company's stock option plan, which is subject to re-approval at the Meeting.

VOTING SECURITIES AND PRINCIPAL HOLDERS THEREOF

The Company is authorized to issue an unlimited number of common shares, of which as at February 11, 2019, 142,408,946 common shares are issued and outstanding.

The holders of common shares of record at the close of business on the record date set by the directors of the Company to be February 11, 2019 are entitled to vote such common shares at the Meeting on the basis of one vote for each common share held.

The outstanding shares are listed for trading on the Canadian Securities Exchange ("CSE") under the symbol "IDK".

To the knowledge of the directors and senior officers of the Company, no person or company beneficially owns, directly or indirectly, or exercises control or direction over, voting securities carrying more than 10% of the outstanding voting rights of the Company as at February 11, 2019.

PARTICULARS OF MATTERS TO BE ACTED UPON

I. Financial Statements

The audited financial statements of the Company for the financial year ended June 30, 2018, together with the auditors' report thereon, will be placed before shareholders at the Meeting.

II. Election of Directors

Majority Voting Policy

The board of directors has adopted a majority voting policy which requires that any nominee for election as a director in an uncontested election, who receives a greater number of votes "withheld" from his or her election than votes "for" such election, promptly tender his or her resignation to the board, to be effective upon the board's acceptance. The board will promptly, and in any event within 90 days of the final voting results, accept the tendered resignation unless it determines that there are extraordinary circumstances relating to the composition of the board or the voting results that should delay the acceptance of the resignation or justify rejecting it. Subject to any corporate law restrictions, the board may leave a resulting vacancy unfilled until the next annual meeting of shareholders, fill the resulting vacancy through the appointment of a new director, or call a special meeting of shareholders to consider another nominee for election to fill the vacancy.

Nominees For Election

At the Meeting, management of the Company proposes to nominate the persons listed below for election as directors (the “**Nominees**”). Each director will hold office until the election of his successor at the next annual meeting of shareholders, or any adjournment thereof, or until his office is earlier vacated in accordance with the provisions of the *Canada Business Corporations Act*. The following table provides the names of the Nominees and information concerning them. **The persons named in the enclosed form of proxy intend to vote FOR the election of each of the Nominees. Management does not contemplate that any of the Nominees will be unable to serve as a director, however, if any Nominee is so unavailable, proxies in favour of management will be voted for another nominee in management’s discretion unless the shareholder has specified in the shareholder’s proxy that the shareholder’s shares are to be withheld from voting in the election of the Nominee.**

Name, Province/State, and Country of Residency	Director Since	Principal Occupation	Number of Common Shares Beneficially Owned, Controlled or Directed, directly or indirectly⁽¹⁾
Arno Brand, Ontario, Canada ⁽²⁾⁽³⁾	2018	Co-Chief Executive Officer of Gratomic Inc (formerly CKR Carbon Corporation), Chairman of Valley Mining One Corp.	380,666
Sheldon Inwentash, CPA, C.A., LL.D. Ontario, Canada	1988	Chairman and Chief Executive Officer, ThreeD Capital Inc., a Toronto-based venture capital company.	12,452,677
Allen Lone ⁽²⁾⁽³⁾ Ontario, Canada	2015	Chief Executive Officer and director of IntellaEquity Inc., a Canadian Securities Exchange-listed diversified investment and venture capital firm.	303,666
Alan Myers, F.C.A. ⁽²⁾⁽³⁾ Ontario, Canada	2018	President of Mancunian Computer Accounting Inc.	50,000

⁽¹⁾ The information as to common shares beneficially owned or over which the nominees exercise control or direction has been provided by the respective directors individually, as at February 11, 2019.

⁽²⁾ Member of the audit committee.

⁽³⁾ Member of the compensation committee.

Cease Trade Orders, Bankruptcies, Penalties or Sanctions

No proposed director of the Company is, or within the 10 years prior to the date of this Information Circular, either:

- (i) has been a director, chief executive officer or chief financial officer of any company that while that person was acting in that capacity:
 - (a) was the subject to a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation, for a period of more than 30 consecutive days (any of such orders, an “Order”);
 - (b) was subject to an Order that was issued after the proposed director ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer; or
 - (c) within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or

instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or

- (ii) has individually, within the 10 years prior to this Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold his assets.

III. Appointment of Auditors

Unless such authority is withheld, the persons named in the enclosed form of proxy intend to vote **FOR** the appointment of MNP LLP, Chartered Accountants, Toronto, Ontario, as auditors of the Company to hold office until the next annual meeting of shareholders, and to authorize the directors of the Company to fix the auditors' remuneration. MNP LLP were appointed auditors of the Company as of June 18, 2018, prior to which Ernst & Young LLP served as the Company's auditors since November 26, 2009.

On June 18, 2018, the Audit Committee of the Company recommended to the Board of Directors and the Board of Directors determined to appoint MNP LLP, Chartered Accountants as auditor of the Company with effect from such date. There was no "reportable event" (as that term is defined in National Instrument 51-102 – Continuous Disclosure Obligations) in relation to the Company's change of auditors. In accordance with Section 4.11 of the National Instrument 51-102 - Continuous Disclosure Obligations, a copy of the Notice of Change of Auditor prepared by the Company and related materials in respect of the change of auditor is attached as Schedule "D" to this Information Circular.

IV. Re-approval of Stock Option Plan

The Company established a new stock option plan in 2006 (the "**Stock Option Plan**"), which was approved by the shareholders at its annual and special meeting held that year and each year since, subject to certain amendments approved in 2016 and 2018. The following summary of certain terms of the Stock Option Plan is qualified, in its entirety, by the full text of the Stock Option Plan is attached hereto as Schedule "A".

The Stock Option Plan is a "rolling" plan pursuant to which up to 20% of the number of the Company's common shares outstanding from time to time may be issued upon exercise of options granted thereunder. As at February 11, 2019, an aggregate of 406,710 common shares had been issued under the Stock Option Plan and an aggregate of 28,463,002 common shares were issuable pursuant to outstanding options, representing 0.29% and 19.99%, respectively, of the total number of common shares outstanding as at that date. Accordingly, based upon the 142,408,946 common shares outstanding as at February 11, 2019, additional options exercisable for up to 18,787 common shares may be granted under the Stock Option Plan.

The Company's directors, officers, employees and certain other service providers are eligible to participate in the Stock Option Plan, subject to the rules and regulations of applicable regulatory authorities and any Canadian stock exchange upon which the common shares may be listed or may trade from time to time. The number of common shares reserved for issue to any one person pursuant to the Stock Option Plan may not exceed 10% of the issued and outstanding common shares at the date of grant. The exercise price of options granted may not be less than the market price of the common shares (determined based upon the closing price of the common shares on the trading day prior to the date of grant, subject to certain exceptions) less any allowable discounts at the time the option is granted. Options granted under the Stock Option Plan may not have a term exceeding five years.

Under the policies of the CSE, the Stock Option Plan as a “rolling” stock option plan must be re-approved by the Company’s shareholders annually. Accordingly, at the Meeting, shareholders will be asked to consider, and if thought fit, approve a resolution (the “**Plan Resolution**”) substantially in the form of the resolution set forth below re-approving the Stock Option Plan:

“IT IS RESOLVED THAT:

1. The Stock Option Plan of ThreeD Capital Inc. (the “**Company**”) initially approved by shareholders of the Company on December 13, 2006 as amended, in the form attached as Schedule “A” to the management information circular of the Company dated February 11, 2019 (the “**Stock Option Plan**”), and the reservation for issuance thereunder of up to 20% of the aggregate number of common shares of the Company as are issued and outstanding from time to time, is hereby approved, ratified and confirmed.
2. The Stock Option Plan be authorized and approved as the stock option plan of the Company, subject to any limitations imposed by applicable regulations, laws, rules and policies.
3. Any officer or director of the Company is hereby authorized and directed, for and on behalf of the Company, to do all things and execute and deliver all such agreements, documents and instruments necessary or desirable in connection with the foregoing resolution.”

The Plan Resolution must be approved by a majority of the votes cast by the holders of common shares present in person or represented by proxy at the Meeting. If the Plan Resolution is approved, the Stock Option Plan will remain in force and all options granted under the Stock Option Plan to date will remain outstanding, in each case without any amendment to their terms.

Unless otherwise instructed, the persons named in the form of proxy enclosed with this Information Circular intend to vote FOR the Plan Resolution.

V. Consolidation

As at February 11, 2019, there were 142,408,946 common shares of the Company issued and outstanding, in light of which the Company considers it advisable to have the ability to consolidate the issued and outstanding common shares on the basis of one (1) “new” common share (the “New Shares”) for up to every three (3) “old” common shares then issued and outstanding at the applicable time (the “Consolidation”). The Company believes that completion of a share consolidation may facilitate the ability of the Company to effect future financings.

At the Meeting, shareholders will be asked to consider and, if deemed appropriate, to pass, with or without variation, a special resolution in substantially the form set out in Schedule “C” hereto (the “Consolidation Resolution”), subject to such amendments, variations or additions as may be approved at the Meeting, to approve the Consolidation. The board recommends the adoption of the Consolidation Resolution. To be effective, the Consolidation Resolution must be approved by not less than two-thirds of the votes cast by the shareholders present in person or represented by proxy at the Meeting. The Consolidation remains subject to the receipt of all applicable regulatory approvals, including the CSE.

Non-registered shareholders holding their common shares of the Company through a bank, broker or other nominee should note that such banks, brokers or other nominees may have various procedures for processing the Consolidation. If a shareholder holds common shares with such a bank, broker or other nominee and has any questions in this regard, the shareholder is encouraged to contact its nominee. No fractional shares will be issued upon the Consolidation. If as a result of the Consolidation a shareholder

becomes entitled to a fractional New Share, such fraction will be rounded down to the nearest whole number.

In the event that the Company proceeds with the Consolidation, a letter of transmittal will be distributed by the Company to be utilized by shareholders in transmitting their share certificates to the Company's registrar and transfer agent, TSX Trust Company, in exchange for new certificates reflecting the Consolidation. Please do not send the letter of transmittal or share certificates to TSX Trust Company until the Company announces by press release that the Consolidation will become effective. No delivery of a certificate evidencing a new share certificate reflecting the Consolidation to a shareholder will be made until the shareholder has surrendered its current issued certificates. In the event that a Consolidation is completed, until surrendered, each certificate formerly representing old common shares of the Company shall be deemed for all purposes to represent the number of New Shares to which the holder is entitled as a result of the Consolidation.

Approval of the Consolidation Resolution will be obtained if two-thirds of the votes cast by the shareholders are in favour thereof. The board has concluded that the ability to complete the Consolidation as described above is in the best interests of the Company and the shareholders. Accordingly, the Board recommends that shareholders vote IN FAVOUR of the Consolidation Resolution. The management representatives named in the attached form of proxy intend to vote the common shares represented by such proxy IN FAVOUR of the approval of the Consolidation Resolution unless a shareholder specifies in the proxy that their common shares are to be voted against the approval of the Consolidation Resolution.

EXECUTIVE COMPENSATION

Compensation Discussion and Analysis

The Company's executive compensation structure is designed to encourage and motivate executives to achieve high levels of performance, both individually and for the Company, particularly over the medium-to-long term. An executive's overall compensation package in any given year will reflect the functions being performed, and the executive's overall contribution to the organization, capacity to improve the Company's performance, and ability to create (or help to create) value for the benefit of the Company's shareholders.

An executive's compensation may be comprised of three principal components: base salary, annual or periodic cash bonuses and stock options. Base salary and cash bonus components motivate executives in the short-to-medium term, while stock option grants align their interests with those of the Company's shareholders and assist in keeping the Company competitive in the market for high quality executives.

Each component of an executive's compensation is typically determined with an overall view to the individual's total compensation package.

Except as otherwise described below, there are no specific performance goals used in determining the compensation of executive officers. As a junior investment company, without a reoccurring revenue or profit base, executive compensation is not tied to quantitative measures of the Company's performance. Compensation may, however, be tied to certain qualitative measures of performance. For example, an executive's contribution toward the achievement of certain strategic objectives (e.g., meeting operational targets or completing acquisitions or financings) may be considered for the purposes of determining an entitlement to (and quantum of) a cash bonus and/or option grant. The same may also be a factor in determining salary increases.

Disclosed elsewhere in this section of the Information Circular are details concerning the compensation paid to the Company's "**Named Executive Officers**". The Named Executive Officers are the Company's

Chief Executive Officer, Chief Financial Officer and its three highest paid executive officers, other than the Chief Executive Officer and Chief Financial Officer, whose total compensation for the fiscal 2018 year was greater than \$150,000, as calculated in accordance with the requirements of National Instrument 51-102 – *Continuous Disclosure Obligations* (“NI 51-102”). The Named Executive Officers for 2018 are: Sheldon Inwentash, Chief Executive Officer; and Gerry Feldman, Chief Financial Officer and Corporate Secretary.

Salary

Amounts paid to an executive officer as base salary, including merit salary increases, are determined by reference to the individual’s performance and the nature of the Company’s business and its performance. Reference may also be made to salaries prevailing in the marketplace for comparable positions, though the Company has not formally identified a peer group of companies for comparative purposes. Certain of the Named Executive Officers provide their services in similar capacities to other reporting issuers in addition to the Company and, accordingly, base salaries for these individuals are generally lower than what they would be for comparable full-time positions with other junior investment companies.

Bonus

The Company’s cash bonus awards are designed to reward an executive for the direct contribution which the executive can make to the Company.

With the exception of the Chief Executive Officer, whose annual bonus entitlement is determined by a formula (discussed below), the Named Executive Officers receive discretionary cash bonuses from time to time as determined by the Chief Executive Officer and approved by the compensation committee.

Effective January 1, 2017, pursuant to his employment agreement with the Company, Sheldon Inwentash is entitled to receive an annual cash bonus equal to 2% of any funds raised under any financing arrangement of the Company excluding funds raised on the exercise of stock options and warrants and funds raised under private placements for insiders and family members of insiders.

In fiscal year 2018, the Chief Executive Officer and Chief Financial Officer were paid discretionary cash bonuses of \$450,000 and \$100,000, respectively.

Compensation Risk

As discussed above, our compensation practices are relatively informal and involve a mix of salary, stock options and annual cash bonuses determined in view of an individual’s and the Company’s overall performance, without specific performance goals (subject to the noted exceptions). The mix of components represents a balanced approach, combining fixed and variable pay and short-to-long term incentives. Salary, bonuses and option grants for the Company’s executive officers are also reviewed and/or approved by the compensation committee, which acts as a control on the quantum of these compensation components in view of their discretionary nature.

The compensation committee considered the Company’s compensation practices to determine whether they are likely to encourage executive officers to expose the company to inappropriate or excessive risks. The committee concluded that there are no risks identified from the Company’s compensation policies and practices that are reasonably likely to have a material adverse effect on the Company.

Restrictions on Hedging Securities

The Company's directors and officers, including the Named Executive Officers, are not prohibited from purchasing financial instruments that could be used to hedge a decrease in the market value of equity securities granted to them as compensation or held, directly or indirectly, by them.

Option-Based Awards

Options are granted pursuant to the Stock Option Plan. The Stock Option Plan is administered by the board of directors, which has the authority to amend the plan and the terms of outstanding options, subject to applicable regulatory and shareholder approvals.

Generally, the Chief Executive Officer proposes option grants for executive officers which are then submitted to the board for its consideration and approval. When considering an award of options to an executive officer, consideration of the number of options previously granted to the executive may be taken into account.

During fiscal year 2018, Sheldon Inwentash was granted 1,500,000 options exercisable at \$0.21 per share expiring on November 30, 2022 and 6,000,000 options exercisable at \$0.16 per share expiring on March 1, 2023; Gerry Feldman was granted 2,500,000 options exercisable at \$0.16 per share expiring on March 1, 2023.

Compensation Governance

The compensation committee assists the board of the directors in respect of compensation for the Company's directors and officers. As described earlier, the Company's compensation practices are relatively informal and, except as otherwise indicated, the board of directors has not specifically adopted any formal policies or practices to determine director and officer compensation.

Information regarding the compensation committee is provided elsewhere in this Information Circular in the section entitled "Corporate Governance". During the 2018 fiscal year, the members of the compensation committee who are also on the audit committee were Arno Brand, Allen Lone and Alan Myers who are all independent from the Company.

Mr. Brand, Mr. Lone, and Mr. Myers have previously served and/or currently serves on the audit committees and compensation committees of other public companies. Accordingly, they bring to the committee an understanding of financial and risk management matters relating to the Company specifically, as well as those matters in the context of other issuers, which enables the committee, as a whole, to make decisions concerning our compensation policies and practices. The responsibilities of the compensation committee are described in the section of this Information Circular entitled "Corporate Governance – Compensation" and their involvement in the determination of the Named Executive Officers' compensation is described earlier in this section.

COMPENSATION OF DIRECTORS AND NAMED EXECUTIVE OFFICERS

The following table provides a summary of all compensation for services rendered in all capacities to the Company for the fiscal years ended June 30, 2017 and 2018 in respect of the individuals who served, during the fiscal year ended June 30, 2018, as (i) the Named Executive Officers; and (ii) the directors of the Company, in each case other than compensation referred to below under the heading "Stock Options and Other Compensation Securities". The Company had no executive officers whose total compensation during the fiscal year ended June 30, 2018 exceeded \$150,000, other than the Named Executive Officers.

Table of Compensation Excluding Compensation Securities

Name and Position	Fiscal Year Ended June 30,	Salary, Consulting Fee, Retainer or Commission	Bonus	Committee or Meeting Fees	Value of Perquisites	Value of All Other Compensation	Total Compensation
Sheldon Inwentash, Chief Executive Officer and Director ⁽²⁾	2018	294,000	450,000	Nil	Nil	Nil	744,000
	2017	264,000	Nil	Nil	Nil	Nil	264,000
Gerry Feldman, Chief Financial Officer and Corporate Secretary ⁽³⁾	2018	165,000	100,000	Nil	Nil	Nil	265,000
	2017	165,000	Nil	Nil	Nil	Nil	165,000
Amo Brand, Director ⁽¹⁾	2018	Nil	Nil	Nil	Nil	Nil	Nil
	2017	N/A	N/A	N/A	N/A	N/A	N/A
Alan Myers, Director ⁽¹⁾	2018	Nil	Nil	Nil	Nil	Nil	Nil
	2017	N/A	N/A	N/A	N/A	N/A	N/A
Allen Lone, Director	2018	Nil	Nil	Nil	Nil	Nil	Nil
	2017	Nil	Nil	Nil	Nil	Nil	Nil

Note(s):

- (1) Messrs. Brand and Myers were each appointed effective February 20, 2018.
- (2) Pursuant to a employment agreement between the Company and Mr. Inwentash, Mr. Inwentash is entitled to receive an annual fee (payable monthly) of \$324,000, an increase from \$264,000 effective on January 1, 2018, an annual cash bonus equal to 2% of any funds raised under any financing arrangement of the Company excluding funds raised on the exercise of stock options and warrants and funds raised under private placements for insiders and family members of insiders, and option grants as determined from time to time by the board of directors. Mr. Inwentash is also a director of the Company. He did not receive any compensation from the Company for services rendered in his capacity as a director during the two most recently completed financial years.
- (3) Pursuant to a consulting agreement between the Company and Feldman & Associates Professional Corporation, a corporation controlled by Mr. Feldman, the corporation is entitled to receive a monthly fee of \$13,750 for services rendered.

Stock Options and Other Compensation Securities

Set forth in the table below is a summary of all compensation securities granted or issued to each Named Executive Officer and director of the Company during the fiscal year ended June 30, 2018.

Compensation Securities							
Name and Position	Type of Compensation Security	Number of Compensation Securities, Number of Underlying Securities, and Percentage of Class	Date of Issue or Grant	Issue, Conversion or Exercise Price	Closing Price of Security or Underlying Security on Date of Grant	Closing Price of Security or Underlying Security at Year End	Expiry Date
Sheldon Inwentash, Chief Executive Officer and Director	Stock options	1,500,000	November 30, 2017	\$0.21	\$0.21	\$0.10	November 30, 2022
		6,000,000	March 1, 2018	\$0.16	\$0.165	\$0.10	March 1, 2023
Gerry Feldman, Chief Financial Officer and Corporate Secretary	Stock options	2,500,000	March 1, 2018	\$0.16	\$0.165	\$0.10	March 1, 2023
Amo Brand, Director	Stock options	250,000	March 1, 2018	\$0.16	\$0.165	\$0.10	March 1, 2023
Allen Lone, Director	Stock options	750,000	March 1, 2018	\$0.16	\$0.165	\$0.10	March 1, 2023
Alan Myers, Director	Stock options	250,000	March 1, 2018	\$0.16	\$0.165	\$0.10	March 1, 2023

Note(s):

(1) The following table provides details of stock options held by the Named Executive Officers and directors of the Company as at June 30, 2018.

Name	Option-based Awards - Number of Securities Underlying Unexercised Options (#)	Option Exercise Price (\$)	Option Expiration Date	Value of Unexercised In-the-money Options ⁽¹⁾ (\$)
Sheldon Inwentash, Chief Executive Officer and Director	75,000	1.00	September 9, 2018	Nil
	1,500,000	0.15	January 16, 2022	Nil
	1,500,000	0.21	November 30, 2022	Nil
	6,000,000	0.16	March 1, 2023	Nil
Gerry Feldman, Chief Financial Officer and Corporate Secretary	50,000	1.00	September 9, 2018	Nil
	323,000	0.15	January 16, 2022	Nil
	2,500,000	0.16	March 1, 2023	Nil
Allen Lone, Director	83,334	0.15	January 16, 2022	Nil
	750,000	0.16	March 1, 2023	Nil
Amo Brand, Director	250,000	0.16	March 1, 2023	Nil
Alan Myers, Director	250,000	0.16	March 1, 2023	Nil

⁽¹⁾ The value of an in-the-money option is equal to the difference between the closing price of the common shares of the Company on the CSE on June 30, 2018 (\$0.10) and the exercise price of the option. A nil value indicates that none of the associated options were in-the-money as at the end of the Company's financial year.

Exercise of Compensation Securities by Directors and Named Executive Officers

During fiscal year ended June 30, 2018, the following stock options were exercised by directors and Named Executive Officers:

Name and Position	Type of Compensation Security	Number of Securities Exercised	Exercise Price per Security	Date of Exercise	Closing Price per Security on Date of Exercise	Difference Between Exercise Price and Closing Price on Date of Exercise.	Total Value on Exercise Date
Allen Lone, Director	Stock options	166,666	\$0.15	February 7, 2018	\$0.36	\$0.21	\$35,000

Termination and Change of Control Benefits

Certain of the Named Executive Officers are parties to employment or consulting agreements with the Company, which provide for certain payments and other benefits in the event of the termination of services. These entitlements are described below.

Sheldon Inwentash

The Company is party to a employment agreement with Mr. Inwentash pursuant to which Mr. Inwentash provides his services to the Company. If the Company terminates its employment agreement with Mr. Inwentash for any reason (other than death, disability or certain other enumerated reasons), in the absence of three years' notice, it must continue to pay three years' fees and health and other benefits, and any bonus owed in the year of termination and for the following three years. Based upon the foregoing terms, if Mr. Inwentash's services had been terminated by the Company on June 30, 2018, absent notice, he would have been entitled to receive \$972,000 in aggregate fees payable monthly over the subsequent thirty-six month period.

Gerry Feldman

The Company is party to a consulting agreement with Mr. Feldman pursuant to which Mr. Feldman provides his services to the Company. If the Company terminates its consulting agreement with Mr. Feldman for any reason (other than death, disability or for certain other enumerated reasons), in the absence of three year's notice, it must pay three years' fees upon termination. Based upon the foregoing terms, if Mr. Feldman's services had been terminated by the Company on June 30, 2018, absent notice, he would have been entitled to receive \$495,000 in aggregate fees payable upon termination.

Pension Plan Benefits

The Company does not have any pension plans that provide for payments of benefits at, following or in connection with retirement or provide for retirement or deferred compensation plans for the Named Executive Officers or directors.

Discussion of Director Compensation

Directors of the Company who are also officers do not receive any compensation from the Company for services rendered in their capacities as directors. Compensation for non-executive directors is provided solely in the form of options granted under the Stock Option Plan. No cash fees are paid.

For the fiscal year ended June 30, 2018, 1,250,000 options were granted to non-executive directors as disclosed in the Stock Options and Other Compensation Securities section.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

Set forth below is a summary of securities issued and issuable under the Company's Stock Option Plan, which is its sole equity compensation plan, as at June 30, 2018.

Equity Compensation Plan Information

Plan Category	Number of securities to be issued upon exercise of outstanding options (a)	Weighted-average exercise price of outstanding options (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a)) (c)
Equity compensation plans approved by securityholders	17,682,168 ⁽¹⁾	\$0.18	5,925,096 ⁽²⁾
Equity compensation plans not approved by securityholders	N/A	N/A	N/A
TOTAL	17,682,168 ⁽¹⁾	\$0.18	5,925,096 ⁽²⁾

⁽¹⁾ All stock options issuable under the Stock Option Plan are exercisable to acquire common shares of the Company.

⁽²⁾ The Stock Option Plan permits the issuance of that number of common shares equal to twenty percent (20%) of the number of common shares outstanding from time to time. The number of common shares remaining available for future issuances under the Stock Option Plan is calculated based upon 118,036,322 common shares outstanding as at June 30, 2018.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

None of the directors or senior officers of the Company, no proposed nominee for election as a director of the Company, and no associate or affiliate of any of any director, senior officer or proposed nominee, is or has been indebted to the Company or its subsidiaries at any time since the beginning of the Company's last completed financial year.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

No informed person, proposed director of the Company or associate or affiliate of any informed person or proposed director has any material interest, direct or indirect, in any transaction since the commencement of the Company's most recently completed financial year or in any proposed transaction which has materially affected or would materially affect the Company or any of its subsidiaries.

For the purposes of this section of the Information Circular, an "informed person" means:

- (i) a director or executive officer of the Company;
- (ii) a director or executive officer of a person or company that is itself an informed person or subsidiary of the Company;
- (iii) any person or company who beneficially owns, directly or indirectly, voting securities of the Company or who exercises control or direction over voting securities of the Company or a combination of both carrying more than 10 percent of the voting rights attached to all outstanding voting securities of the Company other than voting securities held by the person or company as underwriter in the course of a distribution; and
- (iv) the Company, if it has purchased, redeemed or otherwise acquired any of its securities, for so long as it holds any of its securities.

CORPORATE GOVERNANCE

General

The board believes that good corporate governance improves corporate performance and benefits all shareholders. National Policy 58-201 - *Corporate Governance Guidelines* provides non-prescriptive guidelines on corporate governance practices for reporting issuers such as the Company. In addition, National Instrument 58-101 - *Disclosure of Corporate Governance Practices* ("NI 58-101") prescribes certain disclosure by the Company of its corporate governance practices. This disclosure is presented below.

Board of Directors

The board facilitates its exercise of independent supervision over the Company's management through frequent meetings of the board, both with and without members of the Company's management (including members of management that are also directors) being in attendance.

National Instrument 52-110 – *Audit Committees* of certain of the Canadian securities regulatory authorities ("NI 52-110") sets out the standard for determining whether a director is "independent" for the purposes of the corporate governance guidelines and disclosure requirements of the Canadian securities regulatory authorities. In accordance with NI 52-110, a director is "independent" if he or she has no direct or indirect material relationship with the Company. A "material relationship" is a relationship which could, in the view of the board, be reasonably expected to interfere with the exercise of the director's independent judgment. NI 52-110 also sets out certain circumstances where a director will automatically be considered to have a material relationship with the Company.

Based upon the standard articulated in NI 52-110, three of the Company's four directors are independent. As the Company's Chief Executive Officer, Sheldon Inwentash is not independent.

Directorships

Certain of the directors are also directors of other reporting issuers, as follows:

Director	Other Reporting Issuers
Sheldon Inwentash	Gratomic Inc. Imagination Park Technologies Inc.
Allen Lone	IntellaEquity Inc.
Arno Brand	Gratomic Inc.
Alan Myers	N/A

Orientation and Continuing Education

Each new director brings a different skill set and professional background, and with this information, the board is able to determine what orientation to the nature and operations of the Company's business will be necessary and relevant to the director. The Company provides continuing education for its directors as such need arises and encourages open discussion at all meetings which format encourages learning by the directors.

Ethical Business Conduct

The board expects management to operate the business of the Company in a manner that enhances shareholder value and is consistent with the highest level of integrity. Management is expected to execute the Company's business plan and to meet performance objectives and goals.

In addition, the board must comply with conflict of interest provisions in Canadian corporate law, including relevant securities regulatory instruments, in order to ensure directors exercise independent judgment in considering transactions and agreements in respect of which director or executive officer has a material interest.

Nomination of Directors

The board determines new nominees to the board, although a formal process has not been adopted. The nominees are generally the result of recruitment efforts by the board members, including both formal and informal discussions among board members and the Chief Executive Officer of the Company. The board monitors but does not formally assess the performance of individual board members or committee members on their contributions.

Compensation

Director and chief executive officer compensation is determined by the compensation committee, in consideration of the compensation paid by other similarly-situation public companies operating within the same industry as the Company and of the duties, responsibilities and demands placed upon the members of the board and the chief executive officer, respectively. The compensation committee is also responsible for determining and approving the compensation of the Company's other officers and recommending to the board for approval the remuneration of the directors and committee members.

Assessments

The board has not implemented a formal process or means to regularly assess the effectiveness of the board, its committees or individual directors. Effectiveness is informally assessed on an ongoing basis, however, based upon the ability of the directors to fulfill their duties and responsibilities in a timely and efficient manner. The relatively small size of the board allows for the contributions of an individual director to be informally monitored by the other board members, in light of the individual's business and governance strengths and the specific purpose, if any, for which the individual was originally nominated to the board. In accordance with its charter, the audit committee is required to annually assess its charter and submit any proposed changes to the board for approval.

The Company feels its corporate governance practices are appropriate and effective, given its relatively small size and the nature of its operations. The practices allow the Company to operate efficiently, with simple checks and balances that control and monitor management and corporate functions without excess administrative burden or delay.

AUDIT COMMITTEE DISCLOSURE

Multilateral Instrument 52-110 - *Audit Committees* (“**MI 52-110**”) requires us to disclose annually in our management information circular certain information concerning the constitution of our audit committee and its relationship with our independent auditor, as set forth below.

Audit Committee Charter

A copy of the audit committee's charter is attached as Schedule “B” to this Information Circular.

Composition of Audit Committee

Our Audit Committee is comprised of three board members – Allen Lone, Arno Brand and Alan Myers. Each of the committee members is considered to be “financially literate” for the purposes of MI 52-110. Financial literacy includes the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues similar to those expected to arise in the context of the Company. All three audit committee members are each considered to be “independent” for the purposes of MI 52-110.

Relevant Education and Experience

Each member of the Audit Committee has extensive experience in dealing with financial statements, accounting issues, internal control and other related matters to public companies. Mr. Lone is a Chief Executive Officer and has been a director of several public companies. Mr. Brand is a Chief Executive Officer of a public company. Mr. Myers is a UK Chartered Accountant with over 30 years of professional and business experience. He is a Chief Financial Officer of a public company and operates his own successful consulting practice providing clients with financial services including assistance with raising venture capital, tax consulting, financial systems implementation, and accounting.

Pre-Approval Policies and Procedures

In the event that the Company wishes to retain the services of the Company's external auditors for tax compliance, tax advice or tax planning, the Chief Financial Officer of the Company must consult with the chair of the audit committee, who has the authority to approve or disapprove on behalf of the audit committee, such non-audit services. All other permissible non-audit services shall be approved or disapproved by the audit Committee as a whole.

The Company's external auditors are prohibited from performing for the Company non-audit services of the following nature: (a) bookkeeping or other services related to the Company's accounting records or financial statements; (b) financial information systems design and implementation; (c) appraisal or

valuation services, fairness opinion or contributions-in-kind reports; (d) actuarial services; (e) internal audit outsourcing services; (f) management functions; (g) human resources; (h) broker or dealer, investment adviser or investment banking services; (i) legal services; (j) expert services unrelated to the audit; and (k) any other service that the Canadian Public Accountability Board determines is impermissible.

External Auditor Service Fees

The fees billed by the Company's external auditors in each of the last two financial years for audit and non-audit related services provided to the Company or its subsidiaries (if any) are as follows:

Financial Year	Audit Fees	Audit Related Fees	Tax Fees ⁽¹⁾	All other Fees
2017	\$39,000	\$ -	\$2,450	Nil
2018	\$74,900	\$ -	\$2,500	Nil

⁽¹⁾ Fees paid for general tax services and amounts accrued for preparation of annual tax returns.

Exemption

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

ADDITIONAL INFORMATION

Additional information relating to the Company is available on SEDAR at www.sedar.com. Financial information is provided in the Company’s audited annual financial statements and accompanying management’s discussion and analysis (“MD&A”) for the year ended June 30, 2018. Shareholders may obtain copies of the Company’s financial statements and related MD&A by contacting the Company at 130 Spadina Avenue, Suite 401, Toronto, Ontario M5V 2L4 or by telephone at (416) 941-8900.

DIRECTORS’ APPROVAL

The contents and sending of this Information Circular to each director and each shareholder whose proxy has been solicited, and to the auditor of the Company, have been approved by the Company’s directors.

February 11, 2019

BY THE ORDER OF THE BOARD OF DIRECTORS

“Sheldon Inwentash”

Sheldon Inwentash
Chief Executive Officer

SCHEDULE "A"
THREED CAPITAL INC.
STOCK OPTION PLAN

1. PURPOSE

The purpose of this stock option plan (the "**Plan**") is to authorize the grant to Eligible Persons (as such term is defined below) of ThreeD Capital Inc. (the "**Corporation**") of options to purchase common shares ("**shares**") of the Corporation's capital and thus benefit the Corporation by enabling it to attract, retain and motivate Eligible Persons by providing them with the opportunity, through share options, to acquire an increased proprietary interest in the Corporation.

2. ADMINISTRATION

The Plan shall be administered by the board of directors of the Corporation or a committee established by the board of directors for that purpose (the "**Committee**"). Subject to approval of the granting of options by the board of directors or Committee, as applicable, the Corporation shall grant options under the Plan.

3. SHARES SUBJECT TO PLAN

Subject to adjustment under the provisions of paragraph 12 hereof, the aggregate number of shares of the Corporation which may be issued and sold under the Plan will not exceed 20% of the total number of shares of the Corporation issued and outstanding from time to time. The total number of shares which may be reserved for issuance to any one individual under the Plan within any one year period shall not exceed 10% of the outstanding issue.

The Corporation shall not, upon the exercise of any option, be required to issue or deliver any shares prior to (a) the admission of such shares to listing on any stock exchange on which the Corporation's shares may then be listed, and (b) the completion of such registration or other qualification of such shares under any law, rules or regulation as the Corporation shall determine to be necessary or advisable.

The issuance of shares by the Corporation pursuant to the exercise of an option shall also be subject to the satisfaction of all applicable federal, provincial, state, local and foreign tax obligations, including obligations to make withholdings, deductions or remittances in respect of any taxable benefits of an optionee arising under this Plan or any option ("tax withholding obligations").

In order to satisfy in full any tax withholding obligations that may be imposed on the Corporation by applicable law, as a condition to the exercise of options, the Corporation may, in its sole discretion: (i) require the optionee to remit to the Corporation a cash amount equal to such tax withholding obligations or (ii) require the optionee to instruct the Corporation to withhold shares that would otherwise be received by the optionee upon exercise of the options, sell such shares on behalf of the optionee, and remit the proceeds of such sale to the relevant taxing authority in satisfaction of the tax withholding obligations. If the optionee fails to comply with the foregoing arrangements, or such other arrangement satisfactory to the Corporation, the optionee shall be deemed to have directed the Corporation, and the Corporation shall have to right, to deduct or withhold from all amounts payable by the Corporation to the optionee in the course of the optionee's employment or engagement with the Corporation, such amounts sufficient to satisfy the tax withholding obligations. The exercise of an option shall not be effective, and the Corporation shall not be obligated to issue any shares to an optionee pursuant to the exercise of an option, unless either of the foregoing arrangements, or such other arrangement satisfactory to the Corporation, has been made.

If any shares cannot be issued to any optionee for whatever reason, the obligation of the Corporation to issue such shares shall terminate and any option exercise price paid to the Corporation (and any amount paid to the Corporation in respect of tax withholding obligations) shall be returned to the optionee.

4. LIMITS WITH RESPECT TO INSIDERS

- (a) The maximum number of shares which may be reserved for issuance to insiders under the Plan, any other employer stock option plans or options for services, shall be 20% of the shares issued and outstanding at the time of the grant (on a non-diluted basis).

- (b) The maximum number of shares which may be issued to insiders under the Plan, together with any other previously established or proposed share compensation arrangements, within any one year period shall be 20% of the outstanding issue. The maximum number of shares which may be issued to any one insider and his or her associates under the Plan, together with any other previously established or proposed share compensation arrangements, within a one year period shall be 10% of the shares outstanding at the time of the grant (on a non-diluted basis).

5. ELIGIBILITY

Options shall be granted only to Eligible Persons, any registered savings plan established by an Eligible Person or any corporation wholly-owned by an Eligible Person. The term “**Eligible Person**” means:

- (a) a senior officer or director of the Corporation or any of its subsidiaries;
- (b) either:
 - (i) an individual who is considered an employee under the *Income Tax Act*,
 - (ii) an individual who works full-time for the Corporation providing services normally provided by an employee and who is subject to the same control and direction by the Corporation over the details and methods of work as an employee of the Corporation, but for whom income tax deductions are not made at source, or
 - (iii) an individual who works for the Corporation on a continuing and regular basis for a minimum amount of time per week (the number of hours should be disclosed in the submission) providing services normally provided by an employee and who is subject to the same control and direction by the Corporation over the details and methods of work as an employee of the Corporation, but for whom income tax deductions are not made at source,any such individual, an “**Employee**”;
- (c) an individual employed by a corporation, incorporated association or organization, body corporate, partnership, trust, association or other entity other than an individual (a “**Company**”) or an individual (together with a Company, a “**Person**”) providing management services to the Corporation, which are required for the ongoing successful operation of the business enterprise of the Corporation, but excluding a Person engaged in Investor Relations Activities (as hereafter defined) (a “**Management Company Employee**”);
- (d) an individual (or a company or partnership of which the individual is an employee, shareholder or partner), other than an Employee, Management Company Employee, director or senior officer, who:
 - (i) provides ongoing consulting services to the Corporation or an Affiliate of the Corporation under a written contract;
 - (ii) possesses technical, business or management expertise of value to the Corporation or an Affiliate of the Corporation;
 - (iii) spends a significant amount of time and attention on the business and affairs of the Corporation or an Affiliate of the Corporation;
 - (iv) spends a significant amount of time and attention on the business and affairs of the Corporation or an Affiliate of the Corporation;
 - (v) has a relationship with the Corporation or an Affiliate of the Corporation that enables the individual to be knowledgeable about the business and affairs of the Corporation; and

(vi) does not engage in Investor Relations Activities (as hereafter defined)

any such individual, a “**Consultant**”;

- (e) an individual (or a company or partnership of which the individual is an employee, shareholder or partner), other than an Employee, Management Company Employee, director or senior officer, that falls within the definition of Consultant contained in subsections 5(d)(i) through (iv) which provides Investor Relations Activities (an “**Investor Relations Consultant**”); or
- (f) a Person that falls within the definition of Eligible Person contained in any of subsections 5(a), (b) or (d) which provides Investor Relations Activities (an “**Investor Relations Person**”).

For purposes of the foregoing, a Company is an “**Affiliate**” of another Company if: (a) one of them is the subsidiary of the other; or (b) each of them is controlled by the same Person.

The term “**Investor Relations Activities**” means any activities or oral or written communications, by or on behalf of the Corporation or shareholder of the Corporation, that promote or reasonably could be expected to promote the purchase or sale of securities of the Corporation, but does not include:

- (g) the dissemination of information provided, or records prepared, in the ordinary course of business of the Corporation
 - (i) to promote the sale of products or services of the Corporation, or
 - (ii) to raise public awareness of the Corporation,
 - (iii) that cannot reasonably be considered to promote the purchase or sale of securities of the Corporation;
- (h) activities or communications necessary to comply with the requirements of
 - (i) applicable securities laws, policies or regulations,
 - (ii) the rules, and regulations of the Canadian Securities Exchange (“**CSE**”) or the by-laws, rules or other regulatory instruments of any other self regulatory body or exchange having jurisdiction over the Corporation;
 - (iii) communications by a publisher of, or writer for, a newspaper, magazine or business or financial publication, that is of general and regular paid circulation, distributed only to subscribers to it for value or to purchasers of it, if
 - (1) the communication is only through the newspaper, magazine or publication, and
 - (2) the publisher or writer received no commission or other consideration other than for acting in the capacity of publisher or writer; or
- (i) activities or communications that may be otherwise specified by the CSE.

For stock options to Employees, Consultants, Management Company Employees or Investor Relations Persons, the Corporation must represent that the optionee is a *bona fide* Employee, Consultant, Management Company Employee or Investor Relations Person as the case may be. The terms “insider”, “controlled” and “subsidiary” shall have the meanings ascribed thereto in the *Securities Act* (Ontario) from time to time. Subject to the foregoing, the board of directors or Committee, as applicable, shall have full and final authority to determine the persons who are to be granted options under the Plan and the number of shares subject to each option.

6. LIMITS WITH RESPECT TO CONSULTANTS AND INVESTOR RELATIONS PERSONS

- (a) The maximum number of stock options which may be granted to any one Consultant under the Plan, any other employer stock options plans or options for services, within any 12 month period, must not exceed 2% of the shares issued and outstanding at the time of the grant (on a non-diluted basis).
- (b) The maximum number of stock options which may be granted to Investor Relations Persons under the Plan, any other employer stock options plans or options for services, within any 12 month period must not exceed, in the aggregate, 2% of the shares issued and outstanding at the time of the grant (on a non-diluted basis).

7. PRICE

The purchase price (the “**Price**”) for the shares of the Corporation under each option shall be determined by the board of directors or Committee, as applicable, on the basis of the market price, where “market price” shall mean the prior trading day closing price of the shares of the Corporation on any stock exchange on which the shares are listed or last trading price on the prior trading day on any dealing network where the shares trade, and where there is no such closing price or trade on the prior trading day, “market price” shall mean the average of the daily high and low board lot trading prices of the shares of the Corporation on any stock exchange on which the shares are listed or dealing network on which the shares of the Corporation trade for the five (5) immediately preceding trading days. The price may be the market price less any discounts from the market price allowed by the CSE. The approval of disinterested shareholders will be required for any reduction in the Price of a previously granted option to an insider of the Corporation.

8. PERIOD OF OPTION AND RIGHTS TO EXERCISE

Subject to the provisions of this paragraph 8 and paragraphs 9, 10 and 17 below, options will be exercisable in whole or in part, and from time to time, during the currency thereof. Options shall not be granted for a term exceeding five years. The shares to be purchased upon each exercise of any option (the “**optioned shares**”) shall be paid for in full at the time of such exercise. Except as provided in paragraphs 9, 10 and 17 below, no option which is held by a service provider may be exercised unless the optionee is then a service provider for the Corporation.

9. CESSATION OF PROVISION OF SERVICES

Subject to paragraph 10 below, if any optionee who is a service provider shall cease to be an Eligible Person of the Corporation for any reason (whether or not for cause) the optionee may, but only within the period of ninety days (unless such period is extended by the board of directors or the Committee, as applicable, and approval is obtained from the stock exchange on which the shares of the Corporation trade), or thirty days if the Eligible Person is an Investor Relations Person (unless such period is extended by the board of directors or the Committee, as applicable, and approval is obtained from the stock exchange on which the shares of the Corporation trade), next succeeding such cessation and in no event after the expiry date of the optionee's option, exercise the optionee's option unless such period is extended as provided in paragraph 10 below.

10. DEATH OF OPTIONEE

In the event of the death of an optionee during the currency of the optionee's option, the option theretofore granted to the optionee shall be exercisable within, but only within, the period of one year next succeeding the optionee's death (unless such period is extended by the board of directors or the Committee, as applicable, and approval is obtained from the stock exchange on which the shares of the Corporation trade). Before expiry of an option under this paragraph 10, the board of directors or Committee, as applicable, shall notify the optionee's representative in writing of such expiry.

11. NON-ASSIGNABILITY AND NON-TRANSFERABILITY OF OPTION

An option granted under the Plan shall be non-assignable and non-transferable by an optionee otherwise than by will or by the laws of descent and distribution, and such option shall be exercisable, during an optionee's lifetime, only by the optionee.

12. ADJUSTMENTS IN SHARES SUBJECT TO PLAN

The aggregate number and kind of shares available under the Plan shall be appropriately adjusted in the event of a reorganization, recapitalization, stock split, stock dividend, combination of shares, merger, consolidation, rights offering or any other change in the corporate structure or shares of the Corporation. The options granted under the Plan may contain such provisions as the board of directors, or Committee, as applicable, may determine with respect to adjustments to be made in the number and kind of shares covered by such options and in the option price in the event of any such change. If there is a reduction in the exercise price of the options of an insider of the Corporation, the Corporation will be required to obtain approval from disinterested shareholders.

13. AMENDMENT AND TERMINATION OF THE PLAN

The board of directors or Committee, as applicable, may at any time amend or terminate the Plan, but where amended, such amendment is subject to regulatory approval.

14. EFFECTIVE DATE OF THE PLAN

The Plan becomes effective on the date of its approval by the shareholders of the Corporation.

15. EVIDENCE OF OPTIONS

Each option granted under the Plan shall be embodied in a written option agreement between the Corporation and the optionee which shall give effect to the provisions of the Plan.

16. EXERCISE OF OPTION

Subject to the provisions of the Plan and the particular option, an option may be exercised from time to time by delivering to the Corporation at its registered office a written notice of exercise specifying the number of shares with respect to which the option is being exercised and accompanied by payment in cash or certified cheque for the full amount of the purchase price of the shares then being purchased (and, if applicable, the full amount payable in respect of tax withholding obligations).

Upon receipt of a certificate of an authorized officer directing the issue of shares purchased under the Plan, the transfer agent is authorized and directed to issue and countersign share certificates for the optioned shares in the name of such optionee or the optionee's legal personal representative or as may be directed in writing by the optionee's legal personal representative.

17. VESTING RESTRICTIONS

Options issued under the Plan may vest at the discretion of the board of directors or Committee, as applicable, provided that if required by any stock exchange on which the shares of the Corporation trade, options issued to Investor Relations Consultants must vest in stages over not less than 12 months with no more than one-quarter (1/4) of the options vesting in any three month period.

18. NOTICE OF SALE OF ALL OR SUBSTANTIALLY ALL SHARES OR ASSETS

If at any time when an option granted under this Plan remains unexercised with respect to any optioned shares:

- (a) the Corporation seeks approval from its shareholders for a transaction which, if completed, would constitute an Acceleration Event; or
- (b) a third party makes a bona fide formal offer or proposal to the Corporation or its shareholders which, if accepted, would constitute an Acceleration Event;

the Corporation shall notify the optionee in writing of such transaction, offer or proposal as soon as practicable and, provided that the board of directors or Committee, as applicable, has determined that no adjustment shall be made

pursuant to section 12 hereof, (i) the board of directors or Committee, as applicable, may permit the optionee to exercise the option granted under this Plan, as to all or any of the optioned shares in respect of which such option has not previously been exercised (regardless of any vesting restrictions), during the period specified in the notice (but in no event later than the expiry date of the option), so that the optionee may participate in such transaction, offer or proposal; and (ii) the board of directors or Committee, as applicable, may require the acceleration of the time for the exercise of the said option and of the time for the fulfilment of any conditions or restrictions on such exercise.

For these purposes, an Acceleration Event means:

- (a) the acquisition by any “offeror” (as defined in Part XX of the *Securities Act* (Ontario)) of beneficial ownership of more than 50% of the outstanding voting securities of the Corporation, by means of a take-over bid or otherwise;
- (b) any consolidation or merger of the Corporation in which the Corporation is not the continuing or surviving corporation or pursuant to which shares of the Corporation would be converted into cash, securities or other property, other than a merger of the Corporation in which shareholders immediately prior to the merger have the same proportionate ownership of stock of the surviving corporation immediately after the merger;
- (c) any sale, lease exchange or other transfer (in one transaction or a series of related transactions) of all or substantially all of the assets of the Corporation; or
- (d) the approval by the shareholders of the Corporation of any plan of liquidation or dissolution of the Corporation.

19. RIGHTS PRIOR TO EXERCISE

An optionee shall have no rights whatsoever as a shareholder in respect of any of the optioned shares (including any right to receive dividends or other distributions therefrom or thereon) other than in respect of optioned shares in respect of which the optionee shall have exercised the option to purchase hereunder and which the optionee shall have actually taken up and paid for.

20. HOLD PERIOD

In addition to any resale restrictions of applicable securities laws, policies or regulations, where options are granted by a Tier 2 issuer of the CSE, or where the exercise price of the option is based on the Discounted Market Price, as such term is defined by the policies of the CSE, all options and any shares issued on the exercise of options must be legended with a four month CSE hold period commencing on the date the options were granted.

21. GOVERNING LAW

This Plan shall be construed in accordance with and be governed by the laws of the Province of Ontario and shall be deemed to have been made in said Province, and shall be in accordance with all applicable securities laws.

22. EXPIRY OF OPTION

On the expiry date of any option granted under the Plan, and subject to any extension of such expiry date permitted in accordance with the Plan, such option hereby granted shall forthwith expire and terminate and be of no further force or effect whatsoever as to such of the optioned shares in respect of which the option has not been exercised.

SCHEDULE “B”

THREED CAPITAL INC.

Charter of the Audit Committee of the Board of Directors

I PURPOSE

The Audit Committee (the “**Committee**”) is appointed by the Board of Directors (the “**Board**”) of ThreeD Capital Inc. (the “**Corporation**”) to assist the Board in fulfilling its oversight responsibilities relating to financial accounting and reporting process and internal controls for the Corporation. The Committee’s primary duties and responsibilities are to:

- conduct such reviews and discussions with management and the external auditors relating to the audit and financial reporting as are deemed appropriate by the Committee;
- assess the integrity of internal controls and financial reporting procedures of the Corporation and ensure implementation of such controls and procedures;
- ensure that there is an appropriate standard of corporate conduct including, if necessary, adopting a corporate code of ethics for senior financial personnel;
- review the quarterly and annual financial statements and management's discussion and analysis of the Corporation's financial position and operating results and report thereon to the Board for approval of same;
- select and monitor the independence and performance of the Corporation's external auditors, including attending at private meetings with the external auditors and reviewing and approving all renewals or dismissals of the external auditors and their remuneration;
- reviews and approves all non-audit related engagements of the Corporation’s auditors; and
- provide oversight to related party transactions entered into by the Corporation.

The Committee has the authority to conduct any investigation appropriate to its responsibilities, and it may request the external auditors as well as any officer of the Corporation, or outside counsel for the Corporation, to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. The Committee shall have unrestricted access to the books and records of the Corporation and has the authority to retain, at the expense of the Corporation, special legal, accounting, or other consultants or experts to assist in the performance of the Committee’s duties.

The Committee shall review and assess the adequacy of this Charter annually and submit any proposed revisions to the Board for approval.

In fulfilling its responsibilities, the Committee will carry out the specific duties set out in Part IV of this Charter.

II AUTHORITY OF THE AUDIT COMMITTEE

The Committee shall have the authority to:

- (a) engage independent counsel and other advisors as it determines necessary to carry out its duties;
- (b) set and pay the compensation for advisors employed by the Committee; and

- (c) communicate directly with the internal and external auditors.
- (d) set and pay the compensation for advisors employed by the Committee; and
- (e) communicate directly with the internal and external auditors.

III COMPOSITION AND MEETINGS

1. The Committee and its membership shall meet all applicable legal, regulatory and listing requirements, including, without limitation, those of the Ontario Securities Commission (“OSC”), the Canadian Securities Exchange, the *Business Corporations Act* (Canada) and all applicable securities regulatory authorities.
2. The Committee shall be composed of three or more directors as shall be designated by the Board from time to time. The members of the Committee shall appoint from among themselves a member who shall serve as Chair.
3. A majority of the members of the Committee shall be “independent” and shall be “financially literate” (as each such term is defined in Multilateral Instrument 52-110).
4. The Committee shall meet at least quarterly, at the discretion of the Chair or a majority of its members, as circumstances dictate or as may be required by applicable legal or listing requirements. A minimum of two and at least 50% of the members of the Committee present either in person or by telephone shall constitute a quorum.
5. If within one hour of the time appointed for a meeting of the Committee, a quorum is not present, the meeting shall stand adjourned to the same hour on the next business day following the date of such meeting at the same place. If at the adjourned meeting a quorum as hereinbefore specified is not present within one hour of the time appointed for such adjourned meeting, such meeting shall stand adjourned to the same hour on the second business day following the date of such meeting at the same place. If at the second adjourned meeting a quorum as hereinbefore specified is not present, the quorum for the adjourned meeting shall consist of the members then present.
6. If and whenever a vacancy shall exist, the remaining members of the Committee may exercise all of its powers and responsibilities so long as a quorum remains in office.
7. The time and place at which meetings of the Committee shall be held, and procedures at such meetings, shall be determined from time to time by the Committee. A meeting of the Committee may be called by letter, telephone, facsimile, email or other communication equipment, by giving at least 48 hours notice, provided that no notice of a meeting shall be necessary if all of the members are present either in person or by means of conference telephone or if those absent have waived notice or otherwise signified their consent to the holding of such meeting.
8. Any member of the Committee may participate in the meeting of the Committee by means of conference telephone or other communication equipment, and the member participating in a meeting pursuant to this paragraph shall be deemed, for purposes hereof, to be present in person at the meeting.
9. The Committee shall keep minutes of its meetings which shall be submitted to the Board. The Committee may, from time to time, appoint any person who need not be a member, to act as a secretary at any meeting.
10. The Committee may invite such officers, directors and employees of the Corporation and its subsidiaries as the Committee may see fit, from time to time, to attend at meetings of the Committee.
11. Any matters to be determined by the Committee shall be decided by a majority of votes cast at a meeting of the Committee called for such purpose. Actions of the Committee may be taken by an instrument or instruments in writing signed by all of the members of the Committee, and such actions shall be effective as though they had been decided by a majority of votes cast at a meeting of the Committee called for such

purpose. All decisions or recommendations of the Committee shall require the approval of the Board prior to implementation.

12. Any matters to be determined by the Committee shall be decided by a majority of votes cast at a meeting of the Committee called for such purpose. Actions of the Committee may be taken by an instrument or instruments in writing signed by all of the members of the Committee, and such actions shall be effective as though they had been decided by a majority of votes cast at a meeting of the Committee called for such purpose. All decisions or recommendations of the Committee shall require the approval of the Board prior to implementation.

The Committee members will be elected annually at the first meeting of the Board following the annual general meeting of shareholders.

IV RESPONSIBILITIES

A Financial Accounting and Reporting Process and Internal Controls

1. The Committee shall review the annual audited financial statements to satisfy itself that they are presented in accordance with applicable international financial reporting standards (“**IFRS**”) and report thereon to the Board and recommend to the Board whether or not same should be approved prior to their being filed with the appropriate regulatory authorities. The Committee shall also review the interim financial statements. With respect to the annual audited financial statements, the Committee shall discuss significant issues regarding accounting principles, practices, and judgments of management with management and the external auditors and have meetings with the Corporation’s auditors without management present, as and when the Committee deems it appropriate to do so. The Committee shall satisfy itself that the information contained in the annual audited financial statements is not significantly erroneous, misleading or incomplete and that the audit function has been effectively carried out.
2. The Committee shall review any internal control reports prepared by management and the evaluation of such report by the external auditors, together with management’s response.
3. The Committee shall be satisfied that adequate procedures are in place for the review of the Corporation’s public disclosure of financial information extracted or derived from the Corporation’s financial statements, management’s discussion and analysis and interim earnings press releases, and periodically assess the adequacy of these procedures.
4. The Committee shall review management’s discussion and analysis relating to annual and interim financial statements and any other public disclosure documents, including interim earnings press releases, that are required to be reviewed by the Committee under any applicable laws, before the Corporation publicly discloses this information.
5. The Committee shall meet no less frequently than annually with the external auditors and the Chief Financial Officer or, in the absence of a Chief Financial Officer, with the officer of the Corporation in charge of financial matters, to review accounting practices, internal controls and such other matters as the Committee, Chief Financial Officer or, in the absence of a Chief Financial Officer, the officer of the Corporation in charge of financial matters, deem appropriate.
6. The Committee shall inquire of management and the external auditors about significant risks or exposures, both internal and external, to which the Corporation may be subject, and assess the steps management has taken to minimize such risks.
7. The Committee shall review the post-audit or management letter containing the recommendations of the external auditors and management’s response and subsequent follow-up to any identified weaknesses.
8. The Committee shall ensure that there is an appropriate standard of corporate conduct including, if necessary, adopting a corporate code of ethics for senior financial personnel.

9. The Committee shall ensure that there is an appropriate standard of corporate conduct including, if necessary, adopting a corporate code of ethics for senior financial personnel.
10. The Committee shall establish procedures for:
 - (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters; and
 - (b) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
11. The Committee shall provide oversight to related party transactions entered into by the Corporation.

B Independent Auditors

1. The Committee shall recommend to the Board the external auditors to be nominated, shall set the compensation for the external auditors, provide oversight of the external auditors and shall ensure that the external auditors report directly to the Committee.
2. The Committee shall be directly responsible for overseeing the work of the external auditors, including the resolution of disagreements between management and the external auditors regarding financial reporting.
3. The Committee shall pre-approve all audit and non-audit services not prohibited by law to be provided by the external auditors in accordance with this Charter.
4. The Committee shall monitor and assess the relationship between management and the external auditors and monitor, support and assure the independence and objectivity of the external auditors.
5. The Committee shall review the external auditors' audit plan, including the scope, procedures and timing of the audit.
6. The Committee shall review the results of the annual audit with the external auditors, including matters related to the conduct of the audit.
7. The Committee shall obtain timely reports from the external auditors describing critical accounting policies and practices, alternative treatments of information within IFRS that were discussed with management, their ramifications, and the external auditors' preferred treatment and material written communications between the Corporation and the external auditors.
8. The Committee shall review fees paid by the Corporation to the external auditors and other professionals in respect of audit and non-audit services on an annual basis.
9. The Committee shall review and approve the Corporation's hiring policies regarding partners, employees and former partners and employees of the present and former auditors of the Corporation.
10. The Committee shall monitor and assess the relationship between management and the external auditors and monitor and support the independence and objectivity of the external auditors.

C Other Responsibilities

The Committee shall perform any other activities consistent with this Charter and governing law, as the Committee or the Board deems necessary or appropriate.

SCHEDULE "C"

CONSOLIDATION RESOLUTION

BE IT HEREBY RESOLVED AS A SPECIAL RESOLUTION THAT:

1. the Articles of the Company be amended to provide that the issued and outstanding common shares of the Company immediately upon the effective date of such action, be consolidated on the basis of one "new" common share for up to every three common shares then issued and outstanding, such final basis of consolidation to be determined at the discretion of the board of directors of the Company (the "**Consolidation**");
2. the preparation, execution and filing of the articles of amendment evidencing the Consolidation, be and is hereby authorized and approved in such form as may be approved by any director or officer, the execution and filing of such articles of amendment being conclusive evidence of such approval;
3. notwithstanding the approval of this special resolution, the directors of the Company be and are hereby authorized and empowered to revoke this special resolution at any time prior to the filing of such articles of amendment to effect the Consolidation without further approval of the shareholders of the Company;
4. any director or officer of the Company be, and such director or officer of the Company hereby is, authorized, instructed and empowered, acting for, in the name of and on behalf of the Company, to do or to cause to be done all such other acts and things in the opinion of such director or officer of the Company as may be necessary or desirable in order to fulfill the intent of this special resolution; and
5. upon the articles of amendment giving effect to the Consolidation becoming effective in accordance with the provisions of the *Canada Business Corporations Act*, the Articles of the Company shall be amended accordingly.

SCHEDULE "D"

CHANGE OF AUDITOR MATERIALS

**THREED CAPITAL INC.
NOTICE OF CHANGE OF AUDITOR
(National Instrument 51-102)**

TO: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Autorité des marchés financiers
Nova Scotia Securities Commission

AND TO: MNP LLP
Ernst & Young LLP

Dear Sirs/Mesdames:


NOTICE IS HEREBY GIVEN that, on the advice of the Audit Committee of **THREED CAPITAL INC.** (the "**Company**"), the Board of Directors of the Company resolved on June 18, 2018 that (i) the resignation of Ernst & Young LLP ("**E&Y**") with effect from June 18, 2018, as auditor of the Company be accepted; and (b) MNP LLP ("**MNP**") be appointed as auditor of the Company effective as of June 18, 2018, to hold office until the next annual meeting at a remuneration to be fixed by the directors.

In accordance with National Instrument 51-102 ("NI 51-102"), we confirm that:

- (a) E&Y resigned at the request of the Company;
- (b) E&Y has not expressed a modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which E&Y issued an audit report in respect of the Company and the date of this Notice;
- (c) the resignation of E&Y and appointment of MNP as auditor of the Company were considered by the Audit Committee and approved by the Board of Directors of the Company; and
- (d) in the opinion of the Board of Directors of the Company, no "reportable event" as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years of the Company, nor any period from the most recently completed period for which E&Y issued an audit report in respect of the Company and the date of this Notice.

DATED at Toronto, Ontario this 18th day of June, 2018.

THREED CAPITAL INC.

By: 
Name: Gerry Feldman, CPA, CA
Title: Chief Financial Officer and Corporate Secretary



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British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Autorité des marchés financiers
Nova Scotia Securities Commission

18 June 2018

Dear Sirs/Mesdames:

**Re: ThreeD Capital Inc.
Change of Auditor Notice dated 18 June 2018**

Pursuant to National Instrument 51-102 (Part 4.11), we have read the above-noted Change of Auditor Notice and confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours very truly,

Chartered Professional Accountants
Licensed Public Accountants

cc: The Board of Directors, ThreeD Capital Inc.



June 18, 2018

TO: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission
Autorité des marchés financiers
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditor (the "Notice") – ThreeD Capital Inc.

We have read the Notice dated June 18, 2018 (the "Notice"), delivered to us pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* and, based on our knowledge of the information at this time, we agree with each statement contained in the Notice, other than statement (d) on which we have no basis to agree or disagree.

Yours truly,

MNP LLP

Chartered Professional Accountants
Licensed Public Accountants

cc: The Board of Directors, ThreeD Capital Inc.



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