

Share Exchange Agreement

among

Tracker Ventures Corp.

- and -

Contact World Technologies Corp.

- and -

Contact, LLC

- and -

**The Shareholders
of Contact World Technologies Corp.**

October 29, 2020

THIS SHARE EXCHANGE AGREEMENT is made effective as of the 29th day of October, 2020 (the **"Execution Date"**)

AMONG:

TRACKER VENTURES CORP., a company incorporated under the laws of the Province of British Columbia and having an address at Suite 1000 - 409 Granville Street, Vancouver, BC, V6C 1T2

(**"Tracker"**)

AND:

CONTACT WORLD TECHNOLOGIES CORP., a company incorporated under the laws of the Province of British Columbia and having an address at 800 – 885 West Georgia Street, Vancouver, BC, V6C 3H1

(the **"Target"**)

AND:

CONTACT, LLC, a limited liability company existing under the laws of the State of California and having an address at 2110 South Coast Highway, Suite N, Oceanside, CA, 92054

(**"Contact"**)

AND:

THE SHAREHOLDERS OF TARGET, named in Schedule A of this Agreement and each other Person (as defined herein) who after the Execution Date agrees to become a party to, and be bound by, this Agreement as a Vendor by executing a Target Joinder Agreement (as defined herein)

(collectively, the **"Vendors"**, and each, a **"Vendor"**)

WHEREAS:

- A. Tracker is a reporting issuer in the provinces of British Columbia, Alberta, and Ontario whose common shares are listed for trading on the Canadian Securities Exchange (the **"Exchange"**) under the symbol 'TKR';
- B. Contact is the owner of a proprietary privacy-preserving digital contact tracing platform that acts as a "sole source" provider for government agencies and enterprises (the **"Business"**);

- C. Target is the sole member of Kontakt;
- D. The Vendors are, as at the date hereof, the legal and beneficial owners of all the issued and outstanding Target Securities (as defined herein), and will, at the Closing (as defined herein), be the legal and beneficial owners of all of the issued and outstanding Target Securities; and
- E. Tracker and the Vendors wish to exchange shares on the terms and conditions contained in this Agreement, resulting in Target becoming a wholly owned subsidiary of Tracker.

THEREFORE, in consideration of the mutual covenants and agreements set forth in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

ARTICLE 1 - INTERPRETATION

1.1 Definitions

In this Agreement, including the recitals and any schedules hereto, the following terms and expressions will have the following meanings:

- (a) **“Agreement”** means this agreement including the schedules hereto and includes any agreement, document or instrument entered into, made or delivered pursuant to the terms hereof, as the same may be supplemented or amended and in effect from time to time, and the expressions “above”, “below”, “herein”, “hereto”, “hereof” and similar expressions refer to this Agreement;
- (b) **“Assets”** means all of the right, title, estate and interest in and to Kontakt or Tracker’s, as applicable, property and assets, real and personal, moveable and immovable, of whatsoever nature and kind and wheresoever situate;
- (c) **“Beck Employment Agreement”** means the employment agreement dated September 1, 2020 between Kontakt and Justin Beck.
- (d) **“Business”** means the business currently carried on by Kontakt as described in Recital B to this Agreement;
- (e) **“Business Day”** means any day on which commercial banks are generally open for business in the City of Vancouver, British Columbia, other than a Saturday, a Sunday or a day observed as a holiday in the City of Vancouver, British Columbia under the laws of the Province of British Columbia or the federal laws of Canada;
- (f) **“Business Permits”** means all licenses, permits and similar rights and privileges that are required and necessary under applicable legislation, regulations, rules and orders for Kontakt to own the Assets and operate the Business or for the status and qualification of Kontakt to carry on the Business;
- (g) **“CTB Election”** has the meaning set forth in section 6.2(j)(i) hereof;
- (h) **“Certificate”** means a written certificate of a matter or matters of fact which, if required by a corporation, shall be made by a duly authorized officer of such corporation;
- (i) **“Closing”** means the closing of the Transaction;

- (j) **“Closing Date”** means the day that the Transaction closes;
- (k) **“Contakt”** has the meaning set forth in the preamble;
- (l) **“Contakt Documents”** means all contracts, agreements, documents, permits, licenses, leases, appraisals, certificates, plans, drawings, specifications, reports, compilations, analysis, studies, financial statements, budgets, market surveys, minute books, corporate records and any other documents or information of whatsoever nature relating to Contakt, the Business or the Assets and any and all rights in relation thereto;
- (m) **“Contakt Financial Statements”** means the audited financial statements of Contakt for the period from incorporation to August 31, 2020 or the management reviewed unaudited financial statements of Contakt for the period from incorporation to August 31, 2020, as the case may be;
- (n) **“Contakt Financial Statement Date”** means August 31, 2020;
- (o) **“Contakt Intellectual Property”** means all Intellectual Property used in the Business;
- (p) **“Contakt Material Contracts”** means any contract, agreement (written or oral) commitment, indenture, or other instrument to which Contakt is bound and which is material to the Business, and which involves a price, consideration or revenue stream of more than \$10,000, including those entered into in the ordinary course of business, or which could materially affect the Assets, or Business or financial condition of Contakt;
- (q) **“Covered Parties”** means a list of each Person, and all Persons together, which will be either covered by Tracker’s duty to defend set forth in section 6.2(l) and section 7.3 hereof, or covered by directors and officers insurance as set forth in section 6.2(l) hereof, or any combination of these as of the Closing Date;
- (r) **“Direct Claim”** has the meaning set forth in section 7.1 hereof;
- (s) **“Encumbrances”** means any charge, mortgage, hypothec, lien, pledge, claim, embargo, security interest, legal or conventional, moveable or immovable, specific or floating, whether created or arising by agreement, statute or otherwise, attaching to property, interests or rights, and shall be construed in the widest possible terms and principles known under the law;
- (t) **“Exchange”** has the meaning set forth in the recitals;
- (u) **“Exchanged Securities”** means the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares and if applicable, the Exchanged Warrants;
- (v) **“Exchanged Tracker Compressed Shares”** means the Tracker Compressed Shares, to be issued by Tracker to the Original Vendors at the Closing, in exchange for 10,000,050 of the Purchased Shares held by the Original Vendors, on a one to one-hundred (1:100) basis, as set out in section 2.1 hereof, and **“Exchanged Tracker Compressed Share”** means any one of them;
- (w) **“Exchanged Tracker Shares”** means the Tracker Shares, to be issued by Tracker to the Vendors at the Closing, in exchange for (i) 10,000,050 of the Purchased Shares, held by the Original Vendors, and (ii) the Purchased Shares held by the New Vendors on a one to

one (1:1) basis, as set out in section 2.1 hereof, and “**Exchanged Tracker Share**” means any one of them;

- (x) “**Exchanged Warrant**” means a common share purchase warrant to purchase one Tracker Share, to be issued by Tracker to the Vendors at the Closing, in exchange for and with identical terms to a Purchased Warrant, on a one to one (1:1) basis, as set out in section 2.1 hereof;
- (y) “**Execution Date**” has the meaning set forth in the preamble;
- (z) “**Governmental Authority**” means any government in Canada or any foreign government and any agency, or department, tribunal, board, commission, court or other authority exercising or purporting to exercise executive, legislative, judicial, regulatory or administrative functions of, or pertaining to, government, as well as any arbitrator, arbitration tribunal or other tribunal or other quasi-governmental or private body exercising any regulatory, expropriation or taxation authority under or for the account of any of the foregoing;
- (aa) “**Governmental Charges**” means all taxes, fees, levies, and charges imposed by a Governmental Authority;
- (bb) “**IFRS**” means International Financial Reporting Standards;
- (cc) “**Intellectual Property**” means all domestic and foreign (a) inventions (whether patentable or unpatentable and whether or not reduced to practice), all improvements thereto and all patents, patent applications, patent disclosures and industrial designs, together with all reissuances, continuations, continuations-in-part, revisions, extensions and reexaminations thereof, (b) trademarks, service marks, trade dress, trading styles, logos, trade names and business names, together with all translations, adaptations, derivations and combinations thereof and including all goodwill associated therewith and all applications, registrations and renewals in connection therewith, (c) copyrightable works, copyrights and applications, registrations and renewals in connection therewith, (d) trade secrets and confidential business information (including ideas, research and development, know-how, formulas, compositions, manufacturing and production processes and techniques, technical data, designs, drawings, specifications, customer and supplier lists, pricing and cost information and business and marketing plans and proposals), (e) computer systems, software, data and related documentation, (f) other proprietary rights, (g) right, title and interest as licensee or authorized user of any of the aforementioned intellectual property, and (h) copies and tangible embodiments thereof in whatever form or medium whether now known or hereafter developed;
- (dd) “**IP Assignment**” has the meaning set forth in section 6.2(j)(ii) hereof;
- (ee) “**Listing**” means the listing of the Resulting Issuer Shares on the Exchange following re-qualification for listing in connection with the Transaction;
- (ff) “**Listing Conditional Approval**” means the conditional approval of the Exchange for the Listing;
- (gg) “**Listing Statement**” means the listing statement of the Resulting Issuer to be prepared in accordance with the requirements of the Exchange in respect of the Transaction;

- (hh) “**LOI**” means the letter of intent dated October 4, 2020 between Tracker and Contact in respect of the Transaction;
- (ii) “**Material Adverse Effect (or Change)**” in respect of a Person means any change, effect, event, occurrence, condition or development that has or could reasonably be expected to have, individually or in the aggregate, a material and adverse impact on the business, operations, results of operations, assets, capitalization or financial condition of the Person, other than any change, effect, event, occurrence or state of facts relating to the global economy or securities markets in general;
- (jj) “**New Vendor**” means any Person who becomes a party to this Agreement as a Vendor after October 29, 2020;
- (kk) “**Orders**” means all material applicable orders, decisions, binding directives, or the like rendered by any Governmental Authority;
- (c) “**Original Vendor**” means any of (i) J. Beck, (ii) R. Coleman, (iii) M. Motta, (iv) The Basbaum Family Trust, by its trustee A. Basbaum, (v) Pregio, LLC, by its authorized signatory R. Ferdaus, (vi) D. Dawes and (vii) M. Townsend;
- (mm) “**Person**” means any body corporate or entity that is a juridical person, or any individual;
- (nn) “**Pooling Agreement**” means the voluntary pooling agreement, to be entered into on Closing among the Vendors and Tracker, for the purposes of implementing the contractual restrictions on resale applicable to the Exchanged Securities pursuant to this Agreement, in such form as shall be agreed upon by the Vendors and Tracker;
- (oo) “**Public Record**” means all information filed with a securities commission or similar regulatory authority and any other information filed with any such securities commission or similar regulatory authority by Tracker in compliance, or intended compliance, with any applicable securities laws;
- (pp) “**Purchased Shares**” means the common shares of Target, to be acquired by Tracker at the Closing, and “**Purchased Share**” means any one of them;
- (qq) “**Purchased Warrant**” means a common share purchase warrant to purchase one Target common share, on terms to be agreed on between the subscribers and Target, to be acquired by Tracker at Closing, in exchange for an Exchanged Warrant, on a one to one (1:1) basis;
- (rr) “**RSUs**” has the meaning set forth in section 2.7 hereof;
- (ss) “**Resulting Issuer**” means Tracker following the completion of the Transaction;
- (tt) “**Resulting Issuer Board**” means Tracker’s board of directors following the completion of the Transaction;
- (uu) “**Resulting Issuer Shares**” means the Tracker Shares and the Tracker Compressed Shares following the completion of the Transaction;
- (vv) “**Securities Act**” means the United States Securities Act of 1933, as amended;
- (ww) “**Target**” has the meaning set forth in the preamble;

- (xx) **“Target Joinder Agreement”** has the meaning set forth in section 2.3 hereof;
- (yy) **“Target Securities”** means any Target common shares, including the Purchased Shares, and any other securities of Target convertible into Target common shares, including any Purchased Warrants that may be issued;
- (zz) **“Tax Act”** means the *Income Tax Act* (Canada), as amended from time to time;
- (aaa) **“Time of Closing”** means 10:00 a.m., Vancouver time, on the Closing Date when the Closing is completed, or such other time as the parties hereto may agree;
- (bbb) **“Tracker”** has the meaning set forth in the preamble;
- (ccc) **“Tracker Compressed Shares”** means Class A Shares in the capital of Tracker, which shares shall: (i) entitle the holder thereof to 100 votes at general and special meetings of shareholders of Tracker; and (ii) entitle the holder thereof to convert such Tracker Compressed Shares into Tracker Shares on a one to one hundred (1:100) basis;
- (ddd) **“Tracker Insurance Policies”** has the meaning set forth in 4.1(x) hereof;
- (eee) **“Tracker Loan”** means the loan of up to \$1,000,000 made by Tracker to Contact pursuant to the Loan Agreement dated October 29, 2020 between Tracker and Contact;
- (fff) **“Tracker Material Contracts”** means any contract, agreement (written or oral) commitment, indenture, or other instrument to which Tracker is bound and which is material to the business of Tracker, and which involves a price, consideration or revenue stream of more than \$10,000, including those entered into in the ordinary course of business, or which could materially affect the Assets, or business of Tracker or financial condition of Tracker;
- (ggg) **“Tracker Shares”** means the common shares in the capital of Tracker;
- (hhh) **“Transaction”** means the acquisition of the Purchased Shares by Tracker from the Vendors in exchange for the Exchanged Tracker Shares and the Exchange Tracker Compressed Shares, and if applicable, the acquisition of the Purchased Warrants by Tracker from the Vendors in exchange for the Exchanged Warrants, pursuant to the terms and conditions of this Agreement;
- (iii) **“US GAAP”** means United States generally accepted accounting principles;
- (jjj) **“U.S. Person”** has the meaning ascribed thereto in Regulation S, as promulgated under the Securities Act; and
- (kkk) **“Vendors”** has the meaning set forth in the preamble.

1.2 Schedules

Appended hereto are the following schedules, form part of this Agreement:

Schedule A	-	Vendors as of October 29, 2020
Schedule B		Target Joinder Agreement

1.3 Entire Agreement, Amendments and Waivers

This Agreement constitutes the entire agreement between the parties hereto pertaining to the subject matter hereof and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the parties, including the LOI, and there are no warranties, representations or other agreements between the parties in connection with the subject matter hereof, except as specifically set forth herein. No amendment, supplement, modification, waiver, or termination of this Agreement will be binding unless executed in writing by the party to be bound thereby.

1.4 Headings

The headings in this Agreement are for reference only and will not affect the interpretation of this Agreement.

1.5 Currency

All references to currency are to Canadian dollars (\$). If it is necessary to convert money from another currency to Canadian dollars, such money will be converted using the exchange rates in effect at the date of payment.

ARTICLE 2 - PURCHASE AND SALE

2.1 Purchase of Target Securities for Exchanged Securities

Subject to the terms and conditions herein, on the Closing Date, Tracker agrees to purchase and the Vendors agree to sell, assign and transfer to Tracker:

- (a) 10,000,050 Purchased Shares, in exchange for the delivery by Tracker to the Original Vendors, of the Exchanged Tracker Compressed Shares on a one-hundred to one (100:1) basis, as further reflected in Schedule "A" hereto;
- (b) 10,000,050 Purchased Shares, in exchange for the delivery by Tracker to the Original Vendors, of the Exchanged Tracker Shares on a one to one (1:1) basis, as further reflected in Schedule "A" hereto;
- (c) all Purchased Shares held by the New Vendors, in exchange for the delivery by Tracker to the New Vendors, of the Exchanged Tracker Shares on a one to one (1:1) basis; and
- (d) the Purchased Warrants held by the New Vendors, if applicable, in exchange for the delivery by Tracker to the New Vendors of the Exchanged Warrants, if applicable, on a one to one (1:1) basis.

2.2 Delivery of Target Securities and Exchanged Securities

Subject to the fulfillment of all of the terms and conditions hereof at the Time of Closing, the Vendors shall deliver to Tracker, certificates representing the Purchased Shares and if applicable, the Purchased Warrants, held by them, each duly endorsed for transfer to Tracker or cancellation, as directed, together with such other documentation as is contemplated in Article 6 - Conditions to Obligations to Close herein, and Tracker shall deliver to each Vendor, or into escrow, as applicable, certificates representing the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares and if applicable, the Exchanged Warrants.

2.3 Additional Vendors

Notwithstanding anything to the contrary contained herein, Target shall cause any Person who was not a Vendor on the Execution Date and becomes a Vendor at any time prior to the Closing to become a party to this Agreement by executing and delivering a target joinder agreement (a “**Target Joinder Agreement**”) in the form attached hereto as Schedule B, and thereafter such Person shall be deemed a “**Vendor**” for all purposes hereunder. No action or consent by the parties shall be required for such joinder to this Agreement by such additional Vendor, so long as such additional Vendor has executed and delivered a Target Joinder Agreement. The parties agree that if any Person becomes a Vendor at any time prior to the Closing by executing and delivering a Target Joinder Agreement, Schedule A will be adjusted to reflect the Vendors immediately prior to Closing.

2.4 Canadian Securities Law Exemption

The Vendors acknowledge and agree that the Exchanged Securities are being issued to the Vendors pursuant to Section 2.16 of National Instrument 45-106 – *Resale of Securities*, under the “Take-over bid and issuer bid exemption” and may only be sold, transferred or otherwise disposed of in accordance therewith. The parties to this Agreement further acknowledge and agree that no restricted legend will be placed on any certificates issued to evidence the Exchanged Securities.

2.5 No US Registration

The Vendors acknowledge and agree that the Exchanged Securities will be issued to the Vendors without such issuance being registered under the Securities Act and will be issued to the Vendors in a transaction exempt from the registration requirements of the Securities Act pursuant to Section 4(2) and Rule 506 of Regulation D of the Securities Act based on the representations and warranties of the Vendors in this Agreement. As such, each Vendor further acknowledges and agrees that the Exchanged Securities will, upon issuance, be “restricted securities” within the meaning of the Securities Act. The Vendors acknowledge and agree that all certificates issuable to U.S. Persons representing the Exchanged Securities will be endorsed with the following legend, or such a similar legend as deemed advisable by legal counsel, to ensure compliance with the Securities Act and to reflect the status of the Exchanged Securities as restricted securities:

“THE SECURITIES REPRESENTED BY THIS CERTIFICATE HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933 (THE “ACT”), AND HAVE BEEN ISSUED IN RELIANCE UPON AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE ACT. SUCH SECURITIES MAY NOT BE REOFFERED FOR SALE OR RESOLD OR OTHERWISE TRANSFERRED EXCEPT IN ACCORDANCE WITH THE PROVISIONS OF REGULATION S, PURSUANT TO AN EFFECTIVE REGISTRATION UNDER THE ACT, OR PURSUANT TO AN AVAILABLE EXEMPTION FROM REGISTRATION UNDER THE ACT.”

The Vendors acknowledge that the Exchanged Securities may not be offered, resold, pledged or otherwise transferred except through an exemption from registration under the Securities Act or pursuant to an effective registration statement under the Securities Act and in accordance with all applicable state securities laws and the laws of any other jurisdiction. Each of the Vendors who are U.S. Persons agrees to resell the Exchanged Securities only in accordance with the provisions of Regulation S of the Securities Act, pursuant to registration under the Securities Act, or pursuant to an available exemption from registration pursuant to the Securities Act. Each of the Vendors who are U.S. Persons agrees that Tracker may refuse to register any transfer of the Exchanged Securities not made in accordance with the provisions of Regulation S of the Securities Act, pursuant to registration under the Securities Act, or pursuant to an available exemption from registration. Each of the Vendors who are U.S. Persons agrees that Tracker may require the opinion of legal counsel reasonably acceptable to Tracker in the event of any offer, sale, pledge, or transfer of any of the Exchanged Securities by a Vendor pursuant to an exemption from registration under the Securities Act.

2.6 Voluntary Pooling Agreement

The Exchanged Securities issued in exchange for the Target Securities will be subject to the following resale restrictions pursuant to the Pooling Agreement:

- (a) At Closing 12.5% of the aggregate Exchanged Securities will be exempt from Escrow;
- (b) On the date that is three (3) months from Closing, an additional 12.5% of the aggregate Exchanged Securities will be released from Escrow;
- (c) On the date that is six (6) months from Closing, an additional 12.5% of the Exchanged Securities will be released from Escrow;
- (d) On the date that is nine (9) months from Closing, an additional 12.5% of the Exchanged Securities will be released from Escrow;
- (e) On the date that is twelve (12) months from Closing, an additional 12.5% of the Exchanged Securities will be released from Escrow;
- (f) On the date that is fifteen (15) months from Closing, an additional 12.5% of the Exchanged Securities will be released from Escrow;
- (g) On the date that is eighteen (18) months from Closing, an additional 12.5% of the Exchanged Securities will be released from Escrow; and
- (h) On the date that is twenty-one (21) months from Closing, the final 12.5% of the Exchanged Securities will be released from Escrow.

2.7 Restricted Share Units

- (a) In consideration for their services in organizing the Transaction and introducing the parties, Tracker agrees to issue 5,000,000 restricted share units (the “RSUs”) on Closing as follows:
 - (i) 1,000,000 of the RSUs will be issued to The Room Media Inc., [redacted];
 - (ii) 500,000 of the RSUs will be issued to Sean Watkinson, [redacted]; and
 - (iii) 3,500,000 of the RSUs will be issued to Persons identified by Tracker prior to Closing.
- (b) The RSUs will vest and become exercisable into Tracker Shares in accordance with the following vesting schedule:
 - (i) 12.5% will vest on Closing;
 - (ii) 12.5% will vest on the date that is three (3) months from Closing;
 - (iii) 12.5% will vest on the date that is six (6) months from Closing;
 - (iv) 12.5% will vest on the date that is nine (9) months from Closing;

- (v) 12.5% will vest on the date that is twelve (12) months from Closing;
- (vi) 12.5% will vest on the date that is fifteen (15) months from Closing;
- (vii) 12.5% will vest on the date that is eighteen (18) months from Closing; and
- (viii) 12.5% will vest on the date that is twenty-one (21) months from Closing.

ARTICLE 3 -

REPRESENTATIONS AND WARRANTIES OF THE VENDORS, TARGET, AND CONTACT

3.1 Representations and Warranties of the Vendors

Each of the Vendors hereby, severally (and not jointly), represents and warrants to Tracker as follows, with respect to itself and not with respect to any other Vendor, and confirms that where a representation and warranty contained herein is stated to be made in accordance with the knowledge of the Vendor, such representation and warranty will be deemed to be made pursuant to the Vendor's actual knowledge. Each of the Vendors confirms that Tracker is entitled to rely upon the accuracy and completeness of the following representations and warranties of the Vendor in connection with the purchase of the Target Securities held by the Vendor and the completion of the other transactions hereunder:

- (a) **Authority and Binding Obligation:** Each Vendor has good right, full power, and absolute authority to enter into this Agreement and to sell, assign and transfer his or its Target Securities to Tracker in the manner contemplated herein and to perform all of the Vendor's obligations under this Agreement. Each Vendor shall have taken all necessary actions, steps, and other proceedings to approve or authorize, validly and effectively, the entering into, and the execution, delivery and performance of this Agreement and the sale and transfer of the Target Securities by the Vendor to Tracker and to complete the Transaction.
- (b) **Purchased Shares:** Each Vendor has good and marketable title to the Target Securities held by the Vendor, free of all Encumbrances, except those restrictions on transfer arising under Target's constating documents, and no Person has any agreement or option or right capable of becoming an agreement or option for the purchase from the Vendor of any of Purchased Shares except as provided for herein, and each Vendor has good right, full power and absolute authority to transfer legal and beneficial title in and to the Target Securities to Tracker for the purpose and in the manner as provided for in this Agreement and except as otherwise disclosed in writing to Tracker, the Purchased Shares constitute all of the shares in the capital of Target owned or controlled, directly or indirectly, by the Vendor.
- (c) **Compliance with Laws.** The entering into and performance of this Agreement and the transactions contemplated herein by each Vendor will not violate: (i) if a corporation, its constating documents or bylaws; (ii) will not result in the creation or imposition of any Encumbrance or restriction of any nature whatsoever in favour of a third party upon or against the Target Securities owned by it; or (iii) any statute, regulation, by law, order, judgment, or decree by which it is bound, except for such violations which would not have a Material Adverse Change on the Vendor.
- (d) **Independent Legal and Tax Advice.** Each Vendor has been encouraged to obtain and has had opportunity to seek independent legal and tax advice as to the Transaction and matters related thereto, as they affect the Vendor and his or its associates and affiliates.

- (e) **Investor Status.** If the Vendor is a U.S. Person, then the Vendor is either an “accredited investor”, as defined in Rule 501(a) of Regulation D of the Securities Act, or a sophisticated investor with knowledge and experience in financial and business matters so as to be capable of evaluating the merits and risks of the acquisition of the Exchanged Securities and is able to bear the economic risk of loss of the Exchanged Securities.

3.2 Survival of Vendors’ Representations and Warranties

The representations and warranties of each of the Vendors contained in Section 3.1 will survive the Closing Date for a period of two years, except in the case of the representations and warranties made in Section 3.1(b), which will survive indefinitely.

3.3 Representations and Warranties of Target and Kontakt

Target and Kontakt jointly and severally represent and warrant to Tracker as follows, and confirm that Tracker is entitled to rely upon the accuracy of each of the representations and warranties in connection with the purchase of the Target Securities and the completion of the other transactions hereunder:

- (a) **Authority and Binding Obligation.** Target and Kontakt have good right and full corporate power and absolute authority to enter into this Agreement and to perform all of each of Target and Kontakt’s obligations under this Agreement. Each of Target and Kontakt and their respective board of directors or managing members, as the case may be, have taken all necessary actions, steps and corporate and other proceedings to approve or authorize, validly and effectively, the entering into, and the execution, delivery and performance of this Agreement and the transactions contemplated herein.
- (b) **Subsidiaries and Other Interests.** Target has no subsidiary other than Kontakt and does not own any securities issued by, or any equity or ownership interest in, any other Person other than Kontakt. Kontakt has no subsidiaries. Neither Target nor Kontakt is subject to any obligation to make any investment in or to provide funds by way of loan, capital contribution or otherwise to any Person.
- (c) **Ownership of Kontakt.** Target is the sole member of Kontakt and no other Person has any agreement or option or right capable of becoming an agreement or option to acquire an interest in Kontakt.
- (d) **Title to Assets by Kontakt.** Kontakt is the owner of and has good and marketable title to all of its material Assets, including, without limitation, all Assets reflected in the Kontakt Financial Statements, and all Assets acquired by Kontakt after the date of the Kontakt Financial Statements, free and clear of all Encumbrances, except as disclosed in the Kontakt Financial Statements.
- (e) **No Other Owner of Assets.** No Person other than Kontakt owns any Assets which are being used in the Business and there are no agreements or commitments by Kontakt to purchase Assets, other than in the ordinary course of the Business.
- (f) **No Title Defects.** Kontakt has not received notice of any material defect in its title or claim to the Assets or any notice from any third party claiming such an interest, and, for the period of time that Kontakt has owned the Assets, as applicable, all material relevant obligations of Kontakt in relation to the Assets have been performed and observed.

- (g) **Title Documents.** The Kontakt Documents and the Kontakt Material Contracts are the only material documents and contracts currently in effect under and by virtue of which Kontakt is entitled to the Assets or which otherwise relates to or affects the interest of Kontakt in the Assets.
- (h) **No Orders.** There are no outstanding material Orders relating to Kontakt's Assets and there are no matters under discussion between Kontakt and any Governmental Authorities relating to Orders.
- (i) **No Restrictions on Doing Business.** Kontakt is not a party to or bound by any agreement which would restrict or limit its right to carry on any business or activity or to solicit business from any Persons or in any geographical area or otherwise to conduct the Business as Kontakt may determine. Kontakt is not subject to any legislation or any Order or requirement of any Governmental Authority which is not of general application to Persons carrying on a business similar to the Business. There are no facts or circumstances known to Kontakt which could materially adversely affect the ability of Kontakt to continue to operate the Business as presently conducted following the completion of the Transactions.
- (j) **No Guarantees.** Kontakt is not a party to or bound by any agreement of guarantee, indemnification, assumption or endorsement or any other like commitment of the obligations, liabilities (contingent or otherwise) or indebtedness of any Persons except in the ordinary course of carrying on the Business.
- (k) **Kontakt Material Contracts.** Kontakt has provided or made available copies of all Kontakt Material Contracts to Tracker, a list of which is included in section 3.3(k) of the Disclosure Schedules. With the exception of accounts payable 45 days prior to the Execution Date, Kontakt is not in default or breach of any Kontakt Material Contract.
- (l) **Management Contracts.** Except for the Beck Employment Agreement, a copy of which has been delivered to Tracker, Kontakt is not a party to any written management contract or employment agreement, including without limitation, any contract which provides for a right of payment in the event of a change in control of Kontakt.
- (m) **Contractual and Regulatory Approvals.** Kontakt is not under any obligation, contractual or otherwise, to request or obtain the consent of any Person, and no permits, licenses, certifications, authorizations, or approvals of, or notifications to, any Governmental Authority are required to be obtained by Kontakt:
 - (i) in connection with the execution, delivery or performance by Kontakt of this Agreement or the completion of the Transaction;
 - (ii) to avoid the loss of any Business Permit or other authorization within ninety (90) days of the completion of the Transaction, or
 - (iii) in order that the authority of Kontakt to carry on the Business in the ordinary course and in the same manner as presently conducted remains in good standing and in full force and effect as of and following the Closing of the transactions contemplated hereunder.
- (n) **Status, Constatng Documents and Licences - Kontakt.** Kontakt is a limited liability company duly organized and in good standing under the laws of the State of California. Kontakt has all necessary corporate power to own its properties and to carry on the

Businesses as it is now being conducted. The constating documents of Kontakt as provided to Tracker are complete and accurate. Kontakt is duly licensed, registered and qualified as a company to do business, is up-to-date in the filing of all required annual returns and other notices and filings and is otherwise in good standing in all material respects, in each jurisdiction in which: (i) it owns or leases property, or (ii) the nature or conduct of its Business or any part thereof, or the nature of the property of Kontakt or any part thereof, makes such qualification necessary to enable the Business to be carried on as now conducted or to enable the property and assets of Kontakt to be owned, leased and operated by it, except where failure to be so licensed, registered and qualified or to make such filings would not have a Material Adverse Effect on Kontakt.

- (o) **Status, Constating Documents and Licences - Target.** Target is a company duly incorporated and validly subsisting under the laws of the Province of British Columbia. Target has all necessary corporate power to own its properties and to carry on its businesses as it is now being conducted. The constating documents of Target as provided to Tracker are complete and accurate.
- (p) **Transaction Compliance with Constating Documents, Agreements and Laws.** The execution, delivery, and performance of this Agreement and each of the other agreements contemplated or referred to herein by Target and Kontakt, and the completion of the transactions contemplated hereby, will not constitute or result in a violation or breach of or default under, or cause the acceleration of any obligations of either of Target or Kontakt under:
 - (i) any term or provision of the constating documents of Target or Kontakt;
 - (ii) the terms of any agreement (written or oral), indenture, instrument or understanding or other obligation or restriction to which Target or Kontakt is a party or by which either is bound; or
 - (iii) any term or provision of any of the Business Permits, Kontakt Material Contracts or any Order made against Kontakt or its Assets or any law or regulation of any jurisdiction in which the Business is carried on which is applicable to Kontakt or its Assets.
- (q) **Corporate Records.** The corporate records and minute books of Target and Kontakt as provided to Tracker are materially complete and accurate.
- (r) **Authorized and Issued Capital.** The authorized capital of Target consists of an unlimited number of common shares with no par value, of which 20,000,100 are issued and outstanding as fully paid and non-assessable shares as of the date hereof. The authorized capital of Kontakt consists of 20,000,000 membership interests, of which 20,000,000 are issued and outstanding as fully paid and non-assessable shares as of the date hereof.
- (s) **Documents.** Target and Kontakt shall make available, and by the Time of Closing will have made available, to Tracker or its representative for inspection, all Kontakt Documents which Tracker reasonably requires pertaining to or affecting Kontakt, the Assets and the title of Kontakt thereto and all documents or information reasonably required to make not misleading the Kontakt Documents and all information so made available to Tracker.

- (t) **Materially Accurate.** All information, records and data furnished to Tracker, its representatives and legal counsel pursuant to this Agreement, are accurate in all material respects.
- (u) **Financial Statements.** The Kontakt Financial Statements, are correct and complete in all material respects and present fairly the financial condition of Kontakt as of their dates and there has been no Material Adverse Change in the financial condition of Kontakt since the Kontakt Financial Statement Date.
- (v) **Financial Records.** All material financial transactions of Kontakt have been recorded in the financial books and records of Kontakt in accordance with good business practice, and such financial books and records:
 - (i) accurately reflect, in all material respects, the basis for the financial condition and the expenses and results of operations of Kontakt shown in the Kontakt Financial Statements;
 - (ii) together with all disclosures made in this Agreement or in the Schedules hereto, present fairly, in all material respects, the financial condition and the expenses and results of the operations of Kontakt as of and to the date hereof; and
 - (iii) are in the possession of, recorded, stored and maintained by Kontakt.
- (w) **Undisclosed Liabilities of Kontakt.** Kontakt has no liabilities, obligations or commitments of any nature whatsoever, asserted or unasserted, known or unknown, absolute or contingent, accrued or unaccrued, matured or unmatured or otherwise (collectively, the “**Liabilities**”), except: (a) those that are adequately reflected or reserved against in the Kontakt Financial Statements as of the Kontakt Financial Statement Date; and (b) those that have been incurred in the ordinary course consistent with past practice since the Kontakt Financial Statement Date and that are not, individually or in the aggregate, material in amount.
- (x) **Bankruptcy and Insolvency Matters.** No action or proceeding has been commenced or filed by or against Kontakt which seeks or may lead to receivership, bankruptcy, a consumer proposal or any other similar proceeding in respect of Kontakt, the adjustment, compromise or composition of claims against Kontakt or the appointment of a trustee, receiver, liquidator, custodian, or other similar officer for Kontakt of any portion of its assets. No such action or proceeding has been authorized or is being considered by or on behalf of Kontakt and, to the knowledge of Kontakt, no creditor or equity security holder of Kontakt has threatened to commence or advised that it may commence, any such action or proceeding. Kontakt has not made nor is it considering making an assignment for the benefit of its creditors, and it has not requested nor is it considering requesting a meeting of its creditors to seek a reduction, compromise, composition, or other accommodation with respect to its indebtedness.
- (y) **Absence of Certain Changes or Events.** Since the Kontakt Financial Statement Date, and except as otherwise disclosed in writing to Tracker, Kontakt has not:
 - (i) incurred any obligation or liability, fixed or contingent, except normal trade or business obligations incurred in the ordinary course of the Business, none of which is materially adverse to Kontakt;

- (ii) paid or satisfied any obligation or liability, fixed or contingent, except:
 - (A) current liabilities included in the Kontakt Financial Statements;
 - (B) current liabilities incurred since the Kontakt Financial Statement Date in the ordinary course of the Business, and
 - (C) re-scheduled payments pursuant to obligations under loan agreements or other contracts or commitments described in the Kontakt Financial Statements;
 - (iii) created any material Encumbrance upon any of its Assets, except as described in this Agreement or in the schedules hereto;
 - (iv) sold, assigned, transferred, leased or otherwise disposed of any of its material Assets, except in the ordinary course of the Business;
 - (v) purchased, leased or otherwise acquired any material Assets, except in the ordinary course of the Business;
 - (vi) waived, cancelled or written-off any rights, claims, accounts receivable, any amounts payable to Kontakt, except in the ordinary course of the Business;
 - (vii) entered into any transaction, contract, agreement, or commitment, except in the ordinary course of the Business;
 - (viii) suffered any damage, destruction or loss (whether or not covered by insurance) which has materially adversely affected or could materially adversely affect the Business or the condition of Kontakt;
 - (ix) increased any form of compensation or other benefits payable or to become payable to any of the employees of Kontakt, except increases made in the ordinary course of the Business or the establishment of compensation for new employees;
 - (x) suffered any extraordinary loss relating to the Business or the Assets;
 - (xi) made a declaration of *force majeure* with respect to its Business or any agreements to which it is a party; or
 - (xii) authorized, agreed, or otherwise become committed to do any of the foregoing.
- (z) **Tax Matters**
- (i) Kontakt has prepared and filed all tax returns and other documents required to be filed by it on or before the date hereof in respect of all Governmental Charges and such returns and documents are complete and correct in all material respects and fairly represent the information and tax status of Kontakt for the relevant period;
 - (ii) Kontakt has paid all Governmental Charges which are due and payable on or before the date hereof. Adequate provision was made in the Kontakt Financial

Statements for all Governmental Charges for the periods covered by the Kontakt Financial Statements. To the knowledge of Kontakt, Kontakt has no liability for Governmental Charges other than those provided for in the Kontakt Financial Statements and those arising in the ordinary course of the Business since the Kontakt Financial Statement Date and for which adequate provisions have been made on the books of Kontakt;

- (iii) there are no actions, suits, proceedings, investigations, enquiries or claims now ongoing, pending or, to the knowledge of Kontakt, threatened against Kontakt in respect of the Governmental Charges;
 - (iv) there are no Governmental Charges, assessments, re-assessments, or levies of whatsoever nature which Kontakt is required by law to withhold, collect or pay and for which Tracker could become liable, except as disclosed in the Kontakt Financial Statements and those arising in the ordinary course of business since the Kontakt Financial Statement Date;
 - (v) all Governmental Charges, assessments, levies and source deductions which Kontakt is required by law to withhold or to collect, have been, to its knowledge, duly withheld or collected, and paid over to the proper Governmental Authorities, or held by Kontakt or on behalf of it as required, and such withholdings and collections and all other payments due in connection therewith are duly reflected in the Kontakt Financial Statements to the date as of which they were prepared and since that date have been duly entered in the books of Kontakt; and
 - (vi) there are no agreements, waivers or other arrangements providing for any extension of time with respect to the filing of any tax return or other document in respect of Governmental Charges or the payment of any Governmental Charges by Kontakt.
- (aa) **Litigation.** There are no judgments unsatisfied, consent decrees or injunctions or embargos to which Kontakt is subject to or bound, and there are no actions, suits or proceedings, judicial or administrative pending or, to the knowledge of Kontakt, threatened, by or against or affecting Kontakt, at law or in equity, or before or by any Governmental Authority which will or may have a Material Adverse Effect upon Kontakt. Kontakt is not subject to any Order of any Governmental Authority which would prevent the discharge of the obligations arising pursuant to this Agreement or the consummation of the transactions herein contemplated.
- (bb) **Intellectual Property Matters**
- (i) the Kontakt Intellectual Property, a list of which is included in section 3.3(bb)(i) of the Disclosure Schedules, includes all of the Intellectual Property necessary or desirable for the operation of the Business as presently conducted and as presently proposed to be conducted, except for commercial software licenses;
 - (ii) Kontakt owns exclusively or has the right to use pursuant to license or sublicense all Kontakt Intellectual Property. Each item of Kontakt Intellectual Property owned or used by Kontakt immediately prior to the Closing Date will be owned or available for use by Kontakt on identical terms and conditions immediately subsequent to the Closing Date;

- (iii) no consents are required for any Kontakt Intellectual Property that is required to be licensed or sublicensed to any third party in connection with the Business to be so licensed or sublicensed to any third party;
 - (iv) Kontakt has not granted any third party any license, sublicense agreement or other permission with respect to any Kontakt Intellectual Property or the use of any Kontakt Intellectual Property except for non-exclusive licenses to customers of Kontakt granted in connection with the sale or licensing of Kontakt products in the ordinary course of business;
 - (v) Kontakt has taken all actions considered by Kontakt to be commercially reasonable to maintain and protect all of the Kontakt Intellectual Property owned by Kontakt. No owned item of Kontakt Intellectual Property has been abandoned. Each item of Kontakt Intellectual Property used by Kontakt pursuant to license or sublicense is being used by Kontakt in compliance with the terms of the applicable license and the execution, delivery and performance of this Agreement by the parties hereto will not impair such authorized use;
 - (vi) to the knowledge of Kontakt, no third party has interfered with, infringed upon, misappropriated, or otherwise come into conflict with any Intellectual Property rights of Kontakt; and
 - (vii) to the knowledge of Kontakt, the Business as presently conducted and as presently proposed to be conducted does not, and Kontakt has not, interfered with, infringed upon, misappropriated, misused, violated or otherwise come into conflict with any Intellectual Property rights of any third party, and Kontakt has not received notice of, and there is no action, suit, proceeding, hearing, investigation, charge, complaint, claim or demand that is pending or, to the knowledge of Kontakt, threatened that challenges or limits the legality, validity, enforceability, use or ownership of the Kontakt Intellectual Property (including any claim that Kontakt must license or refrain from using any Intellectual Property rights of any third party) and Kontakt is not subject to any outstanding injunction, judgment, order, decree, ruling or charge regarding same.
- (cc) **Insurance.** Kontakt maintains general liability and professional liability insurance policies (the “**Kontakt Insurance Policies**”) and such Kontakt Insurance Policies are in full force and effect and will remain in full force and effect following the consummation of the transactions contemplated by this Agreement. All Kontakt Insurance Policies: (a) are valid and binding in accordance with their terms; and (b) have not been subject to any lapse in coverage as of the date of their commencement. There are no claims pending under any Kontakt Insurance Policies. Kontakt is not in default under, or has otherwise failed to comply with in any material respect, any provision contained in any Kontakt Insurance Policy.
- (dd) **Listing Statement.** The description of Target to be provided by Target for inclusion in the Listing Statement shall not, at the time of filing thereof, fail to be true and correct in any material respect or contain any untrue statement of a material fact or omit to state any material fact necessary in order to make the statements therein, in light of the circumstances under which they are made, not misleading.

3.4 Survival of Target and Kontakt Representations and Warranties

The representations and warranties of Target and Kontakt contained in Section 3.3 will survive the Closing Date for a period of two years.

ARTICLE 4 - REPRESENTATIONS AND WARRANTIES OF TRACKER

4.1 Representations and Warranties of Tracker

Tracker hereby represents and warrants to the Vendors and Target and Kontakt as follows and confirms that the Vendors and Target and Kontakt are entitled to rely upon the accuracy of each of its representations and warranties in connection with the exchange of the Target Securities for the Exchanged Securities and the completion of the other transactions hereunder:

- (a) **Authority and Binding Obligation.** Tracker is a company incorporated and validly existing under the laws of British Columbia. No steps or proceedings have been taken to authorize or require Tracker's discontinuance or dissolution. Tracker has submitted all notices or returns of corporate information and other filings required by law to be submitted by it to any Governmental Authority. Tracker has the corporate power and capacity to enter into this Agreement, to carry out its obligations under, and to consummate the transactions contemplated by this Agreement. Tracker's execution, delivery, and performance of this Agreement have been or will have been at Closing duly authorized by all requisite corporate action on the part of Tracker. This Agreement has been duly executed and delivered by Tracker, and (assuming due authorization, execution, and delivery by the other parties) this Agreement constitutes a legal, valid and binding obligation of Tracker enforceable against Tracker in accordance with its terms.
- (b) **Subsidiaries and Other Interests.** Tracker has no subsidiary and does not own any securities issued by, or any equity or ownership interest in, any other Person. Tracker is not subject to any obligation to make any investment in or to provide funds by way of loan, capital contribution or otherwise to any Person.
- (c) **No Restrictions on Doing Business.** Tracker is not a party to or bound by any agreement which would restrict or limit its right to carry on any business or activity or to solicit business from any Persons or in any geographical area or otherwise to conduct the business of Tracker. Tracker is not subject to any legislation or any Order or requirement of any Governmental Authority which is not of general application to Persons carrying on a business similar to Tracker's business. There are no facts or circumstances known to Tracker which could materially adversely affect the ability of Tracker to continue to operate the business as presently conducted following the completion of the Transaction.
- (d) **No Guarantees.** Tracker is not a party to or bound by any agreement of guarantee, indemnification, assumption or endorsement or any other like commitment of the obligations, liabilities (contingent or otherwise) or indebtedness of any Persons except in the ordinary course of carrying on Tracker's business.
- (e) **Tracker Material Contracts.** Tracker has provided or made available copies of all Tracker Material Contracts to Tracker. Tracker is not in default or breach of any Tracker Material Contract.

- (f) **Employees of Tracker.** Written employment agreements with respect to the employees of Tracker have been provided to Target and Kontakt and there are no outstanding amounts payable to employees other than in the ordinary course of business.
- (g) **Management Contracts.** Tracker is not a party to any written management contract or employment agreement, including without limitation, any contract which provides for a right of payment in the event of a change in control of Tracker.
- (h) **Contractual and Regulatory Approvals.** Tracker is not under any obligation, contractual or otherwise, to request or obtain the consent of any Person, and no permits, licenses, certifications, authorizations, or approvals of, or notifications to, any Governmental Authority are required to be obtained by Tracker:
 - (i) in connection with the execution, delivery or performance by Tracker of this Agreement or the completion of the Transaction;
 - (ii) to avoid the loss of any business permit or other authorization within ninety (90) days of the completion of the Transaction, or
 - (iii) in order that the authority of Tracker to carry on business in the ordinary course and in the same manner as presently conducted remains in good standing and in full force and effect as of and following the Closing of the transactions contemplated hereunder.
- (i) **Status, Constatng Documents and Licences.** Tracker is a company duly incorporated and validly subsisting under the laws of the Province of British Columbia. Tracker has all necessary corporate power to own its properties and to carry on its businesses as it is now being conducted. The constating documents of Tracker as provided to Target and Kontakt are complete and accurate.
- (j) **Transaction Compliance with Constatng Documents, Agreements and Laws.** The execution, delivery, and performance of this Agreement and each of the other agreements contemplated or referred to herein by Tracker, and the completion of the transactions contemplated hereby, will not constitute or result in a violation or breach of or default under, or cause the acceleration of any obligations of Tracker under:
 - (i) any term or provision of the constating documents of Tracker;
 - (ii) the terms of any agreement (written or oral), indenture, instrument or understanding or other obligation or restriction to which Tracker is a party or by which it is bound; or
 - (iii) any term or provision of any of the business permits, Tracker Material Contracts or any Order made against Tracker or its Assets or any law or regulation of any jurisdiction in which its business is carried on which is applicable to Tracker or its Assets, including a rule or policy of the Exchange (except that the Listing Conditional Approval, which is required to be obtained by Tracker prior to the Closing, will be applied for by Tracker but has not been obtained as of the date hereof).
- (k) **Corporate Records.** The corporate records and minute books of Tracker as provided to Target and Kontakt are materially complete and accurate.

- (l) **Authorized and Issued Capital.** The authorized capital of Tracker consists of an unlimited number of common shares with no par value, of which 15,262,634 are issued and outstanding as fully paid and non-assessable shares as of the date hereof.
- (m) **Additional Securities.** As at the date hereof, no person, firm, corporation or other entity holds any securities convertible or exchangeable into securities of Tracker or has any agreement, warrant, option, right or privilege (whether pre-emptive or contractual) being or capable of becoming an agreement, warrant, option or right (whether or not on condition(s)) for the purchase or any other acquisition of any unissued securities of Tracker except: (i) 32,500 options to purchase Tracker Shares held by current and former directors, officers, employees and consultants of Tracker; and (ii) 13,334,966 warrants to purchase Tracker Shares.
- (n) **Documents.** Tracker shall make available, and by the Time of Closing will have made available, to Target or Contakt or their respective representative for inspection, all Tracker documents which Target or Contakt reasonably requires pertaining to or affecting Tracker, the Assets and the title of Tracker thereto and all documents or information reasonably required to make not misleading the Tracker documents and all information so made available to Target and Contakt.
- (o) **Materially Accurate.** All information, records and data furnished to Target and Contakt, their representatives and legal counsel pursuant to this Agreement, are accurate in all material respects.
- (p) **Undisclosed Liabilities of Tracker.** Tracker has no Liabilities except those that have been incurred in the ordinary course consistent with past practice and that are not, individually or in the aggregate, material in amount.
- (q) **Bankruptcy and Insolvency Matters.** No action or proceeding has been commenced or filed by or against Tracker which seeks or may lead to receivership, bankruptcy, a consumer proposal or any other similar proceeding in respect of Tracker, the adjustment, compromise or composition of claims against Tracker or the appointment of a trustee, receiver, liquidator, custodian, or other similar officer for Tracker of any portion of its assets. No such action or proceeding has been authorized or is being considered by or on behalf of Tracker and, to the knowledge of Tracker, no creditor or equity security holder of Tracker has threatened to commence or advised that it may commence, any such action or proceeding. Tracker has not made nor is it considering making an assignment for the benefit of its creditors, and it has not requested nor is it considering requesting a meeting of its creditors to seek a reduction, compromise, composition, or other accommodation with respect to its indebtedness.
- (r) **Tax Matters**
 - (i) Tracker has prepared and filed all tax returns and other documents required to be filed by it on or before the date hereof in respect of all Governmental Charges and such returns and documents are complete and correct in all material respects and fairly represent the information and tax status of Tracker for the relevant period;
 - (ii) Tracker has paid all Governmental Charges which are due and payable on or before the date hereof. To the knowledge of Tracker, Tracker has no liability for Governmental Charges other than those arising in the ordinary course of the business of Tracker;

- (iii) there are no actions, suits, proceedings, investigations, enquiries or claims now ongoing, pending or, to the knowledge of Tracker, threatened against Tracker in respect of the Governmental Charges;
 - (iv) all Governmental Charges, assessments, levies and source deductions which Tracker is required by law to withhold or to collect, have been, to its knowledge, duly withheld or collected, and paid over to the proper Governmental Authorities, or held by Tracker or on behalf of it as required; and
 - (v) there are no agreements, waivers or other arrangements providing for any extension of time with respect to the filing of any tax return or other document in respect of Governmental Charges or the payment of any Governmental Charges by Tracker.
- (s) **No Conflicts; Consents.** The execution, delivery and performance by Tracker of this Agreement, and the consummation of the transactions contemplated by this Agreement, do not and will not:
- (i) conflict with or result in a breach of, or default under, any provision of the constating documents of Tracker;
 - (ii) conflict with or result in a breach of any provision of any law or order of a Governmental Authority applicable to Tracker; or
 - (iii) require the consent, notice or other action by any Person under any agreement to which Tracker is a party. No consent, approval, permit, declaration or filing with, or notice to, any Governmental Authority is required by or with respect to Tracker in connection with the execution and delivery of this Agreement and the consummation of the transactions contemplated by this Agreement other than consents required under the policies of the Exchange and Canadian securities laws.
- (t) **Availability of Securities.** Tracker has taken such steps as may be required to ensure the Exchanged Securities may be properly issued to the Vendors by Tracker as contemplated by this Agreement.
- (u) **Legal Proceedings.** There are no actions, suits, proceedings, investigations, enquiries or claims (“**Actions**”) now ongoing, pending or, to the knowledge of Tracker, threatened against Tracker that challenge or seek to prevent, enjoin, or otherwise delay the transactions contemplated by this Agreement. No event has occurred or circumstances exist that may give rise or serve as a basis for any Actions.
- (v) **Continuous Disclosure Record.** Tracker has filed all documents required pursuant to applicable Canadian securities laws and Exchange policies (the “**Tracker Securities Documents**”). As of their respective dates, the Tracker Securities Documents complied in all material respects with the then applicable requirements of the Canadian securities laws and, at the respective times they were filed, none of the Tracker Securities Documents contained any untrue statement of a material fact or omitted to state a material fact required to be stated therein or necessary to make any statement therein, in light of the circumstances under which it was made, not misleading. Tracker has not filed any confidential disclosure reports which have not at the date hereof become public knowledge.

- (w) **No Material Adverse Change.** Except as disclosed in the Public Record, there has not been any material change in the capital, assets, liabilities or obligations (absolute, accrued, contingent or otherwise) of Tracker from the position set forth in the unaudited consolidated financial statements of Tracker for the nine months ended May 31, 2020, together with the management’s discussion and analysis of Tracker with respect to such periods, and there has not been any adverse material change in the Business, operations, capital, properties, assets, liabilities (absolute, accrued, contingent or otherwise), condition (financial or otherwise) or results of operations of Tracker since May 31, 2020 and since that date there have been no material facts, transactions, events or occurrences which could materially adversely affect the Business, operations, capital, properties, assets, liabilities (absolute, accrued, contingent or otherwise), condition (financial or otherwise) or results of operations of Tracker (on a consolidated basis).
- (x) **Insurance.** Tracker maintains insurance policies covering Assets, its business, employees, officers, and directors (the “**Tracker Insurance Policies**”) and such Tracker Insurance Policies are in full force and effect and will remain in full force and effect following the consummation of the transactions contemplated by this Agreement. All Tracker Insurance Policies: (a) are valid and binding in accordance with their terms; and (b) have not been subject to any lapse in coverage. There are no claims pending under any Tracker Insurance Policies. Tracker is not in default under, or has otherwise failed to comply with in any material respect, any provision contained in any Tracker Insurance Policy.
- (y) **Listing Statement.** The description of Tracker to be provided by Tracker for inclusion in the Listing Statement shall not, at the time of filing thereof, fail to be true and correct in any material respect or contain any untrue statement of a material fact or omit to state any material fact necessary in order to make the statements therein, in light of the circumstances under which they are made, not misleading.

4.2 Survival of Tracker’s Representations and Warranties

The representations and warranties of Tracker contained in Section 4.1 shall survive the Closing Date for a period of two years.

ARTICLE 5 - COVENANTS

5.1 Conduct of Business Before the Closing

From the date of this Agreement until the Closing, except as otherwise provided in this Agreement or consented to in writing by the parties hereto:

- (a) Target and the Vendors shall, and shall cause Kontakt to:
 - (i) conduct the Business of Kontakt in the ordinary course consistent with past practice;
 - (ii) use reasonable commercial efforts to maintain and preserve intact the current organization and Business of Kontakt and to preserve the rights, franchises, goodwill and relationships of its employees, customers, lenders, suppliers, regulators and others having business relationships with Kontakt. Without

limiting the foregoing, from the date hereof until the Closing Date, Target and the Vendors shall cause Contact to:

- (A) preserve and maintain all of its Business Permits;
- (B) pay its debts, Governmental Charges, and other obligations when due;
- (C) maintain the Assets owned, operated or used by Contact in the same condition as they were on the date of this Agreement, subject to reasonable wear and tear;
- (D) continue in full force and effect without modification all Contact Insurance Policies, except as required by applicable Law;
- (E) defend and protect its Assets from infringement or usurpation;
- (F) perform all of its obligations under all contracts relating to or affecting its Assets or Business;
- (G) maintain its books and records in accordance with past practice;
- (H) comply in all material respects with all applicable laws;
- (I) other than pursuant to the Tracker Loan, not borrow money or incur any indebtedness for money borrowed except as disclosed to and agreed upon by Tracker, acting reasonably; and
- (J) not take or permit any action that would cause any of the changes, events or conditions described in subsection 3.3(y) to occur.

(b) Tracker shall:

- (i) conduct the business of Tracker in the ordinary course consistent with past practice; and
- (ii) use reasonable commercial efforts to maintain and preserve intact the current organization and business of Tracker and to preserve the rights, franchises, goodwill and relationships of its employees, customers, lenders, suppliers, regulators and others having business relationships with Tracker. Without limiting the foregoing, from the date hereof until the Closing Date, Tracker shall:
 - (A) preserve and maintain all of its business permits;
 - (B) pay its debts, Governmental Charges, and other obligations when due;
 - (C) maintain the Assets owned, operated or used by Tracker in the same condition as they were on the date of this Agreement, subject to reasonable wear and tear;
 - (D) hold a meeting of its shareholders to (i) approve an increase in the size of the Tracker board of directors to seven (7) and (ii) create the Tracker Compressed Shares;

- (E) continue in full force and effect without modification all Tracker Insurance Policies, except as required by applicable Law;
- (F) defend and protect its Assets from infringement or usurpation;
- (G) perform all of its obligations under all contracts relating to or affecting its Assets or business;
- (H) maintain its books and records in accordance with past practice;
- (I) comply in all material respects with all applicable laws;
- (J) not borrow money or incur any indebtedness for money borrowed except as disclosed to and agreed upon by Target and Kontakt, acting reasonably; and
- (K) not take or permit any action that would cause any of the changes, events or conditions described in subsection 4.1(w) to occur.

5.2 Access to Information

From the date hereof until the Closing:

- (a) Target and the Vendors shall, and shall cause Kontakt to: (a) afford Tracker and its legal counsel and its representatives full and free access to and the right to inspect all of the Assets, premises, books and records, contracts and other documents and data related to Kontakt; (b) furnish Tracker and its legal counsel and its representatives with such financial, operating and other data and information related to Kontakt as Tracker and its legal counsel and its representatives may reasonably request; and (c) instruct the representatives of Target and Kontakt to cooperate with Tracker in its investigation of Kontakt. Any investigation under this section 5.2 shall be conducted in such manner as not to interfere unreasonably with the conduct of the Business. No investigation by Tracker or other information received by Tracker will operate as a waiver or otherwise affect any representation, warranty or agreement given or made by Target, Kontakt, or the Vendors in this Agreement.
- (b) Tracker shall: (a) afford Target and Kontakt and their legal counsel and representatives full and free access to and the right to inspect all of the Assets, premises, books and records, contracts and other documents and data related to Tracker; (b) furnish Target and Kontakt and their legal counsel and representatives with such financial, operating and other data and information related to Tracker as Target and Kontakt and their legal counsel and representatives may reasonably request; and (c) instruct the representatives of Tracker to cooperate with Target and Kontakt in their investigation of Tracker. Any investigation under this section 5.2 shall be conducted in such manner as not to interfere unreasonably with the conduct of the business of Tracker. No investigation by Target or Kontakt or other information received by Target or Kontakt will operate as a waiver or otherwise affect any representation, warranty or agreement given or made by Tracker in this Agreement.

5.3 No Solicitation of Other Bids

- (a) From the date hereof until the Closing:

- (i) Target and the Vendors shall not, and shall not authorize or permit any affiliate (including Kontakt) or any of its or their representatives to, directly or indirectly, encourage, continue, or otherwise participate in any discussions or activities which might lead to an agreement, arrangement or understanding that in its design or intent would conflict or interfere with all or a portion of this Agreement or the spirit of this Agreement.
 - (ii) In addition to the other obligations under this section 5.3(a), Target and the Vendors shall promptly notify Tracker orally and in writing of any discussions or activities, whether actual or proposed, such as those discussed in subsection 5.3(a)(i).
 - (iii) Target and the Vendors agree that the rights and remedies for non-compliance with this section 5.3(a) will include having this provision specifically enforced by any court of competent equitable jurisdiction, it being acknowledged and agreed that any such breach or threatened breach shall cause irreparable injury to Tracker and that monetary damages would not provide an adequate remedy for Tracker.
- (b) From the date hereof until the Closing:
- (i) Tracker shall not, and shall not authorize or permit any affiliate or any of its or their representatives to, directly or indirectly, encourage, continue, or otherwise participate in any discussions or activities which might lead to an agreement, arrangement or understanding that in its design or intent would conflict or interfere with all or a portion of this Agreement or the spirit of this Agreement.
 - (ii) In addition to the other obligations under this section 5.3(b), Tracker shall promptly notify Target and the Vendors orally and in writing of any discussions or activities, whether actual or proposed, such as those discussed in subsection 5.3(b)(i).
 - (iii) Tracker agrees that the rights and remedies for non-compliance with this section 5.3(b) will include having this provision specifically enforced by any court of competent equitable jurisdiction, it being acknowledged and agreed that any such breach or threatened breach shall cause irreparable injury to Target and the Vendors and that monetary damages would not provide an adequate remedy for Target and the Vendors.

5.4 Notice of Certain Events

- (a) From the date hereof until the Closing, Target, Kontakt and the Vendors shall promptly notify Tracker in writing of any:
- (i) fact, circumstance, event or action the existence, occurrence or taking of which (a) has had, or could reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect, (a) has resulted in, or could reasonably be expected to result in, any representation or warranty made by Target, Kontakt or the Vendors hereunder not being true and correct, or (c) has resulted in, or could reasonably be expected to result in, the failure of any of the conditions set forth in section 6.1 to be satisfied;

- (ii) notice or other communication from any Person alleging that the consent of the Person is or may be required in connection with the transactions contemplated by this Agreement;
 - (iii) notice or other communication from any Governmental Authority in connection with the transactions contemplated by this Agreement; and
 - (iv) Actions commenced or threatened against, relating to or involving or otherwise affecting Target, the Vendors or Kontakt that, if pending on the date of this Agreement, would have been required to have been disclosed under section 3.3(aa) or that relates to the consummation of the transactions contemplated by this Agreement.
- (b) Tracker's receipt of information under this section 5.4 will not operate as a waiver or otherwise affect any representation, warranty or agreement given or made by Target or the Vendors in this Agreement and will not be deemed to amend or supplement the Disclosure Schedules.
- (c) From the date hereof until the Closing, Tracker shall promptly notify Target and Kontakt in writing of any:
- (i) fact, circumstance, event or action the existence, occurrence or taking of which (a) has had, or could reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect, (b) has resulted in, or could reasonably be expected to result in, any representation or warranty made by Tracker hereunder not being true and correct, or (c) has resulted in, or could reasonably be expected to result in, the failure of any of the conditions set forth in section 6.2 to be satisfied;
 - (ii) notice or other communication from any Person alleging that the consent of the Person is or may be required in connection with the transactions contemplated by this Agreement;
 - (iii) notice or other communication from any Governmental Authority in connection with the transactions contemplated by this Agreement; and
 - (iv) Actions commenced or threatened against, relating to or involving or otherwise affecting Tracker that, if pending on the date of this Agreement, would have been required to have been disclosed under section 4.1(u) or that relates to the consummation of the transactions contemplated by this Agreement.
- (d) Target and Kontakt's receipt of information under this section 5.4 will not operate as a waiver or otherwise affect any representation, warranty or agreement given or made by Tracker in this Agreement and will not be deemed to amend or supplement the Disclosure Schedules.

5.5 Closing Conditions

From the date hereof until the Closing, each party hereto shall, and Target and the Vendors shall cause Kontakt to, use its commercially reasonable efforts to take such actions as are necessary to fulfill their obligations, to expeditiously satisfy the closing conditions set forth in this Agreement, and to complete the Transaction.

5.6 Filings

Tracker, Target, Kontakt, and the Vendors shall prepare and file any filings required under applicable laws or rules and policies of the Exchange or other regulatory bodies relating to the Transaction. Tracker covenants and agrees to take, in a timely manner, all commercially reasonable actions and steps necessary in order that: (i) effective as at the Closing Date, the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares issuable pursuant to the Transaction be conditionally approved for listing and trading on the Exchange, (ii) when received, Tracker shall provide Target, Kontakt and their legal counsel with copies of the Listing Conditional Approval and final approval of the Exchange respecting the Transaction and, the listing and posting for trading of the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares, and (iii) the distribution of the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares to the Vendors is exempt from the prospectus requirement of the securities laws of the provinces of British Columbia, Alberta and Ontario, and the registration requirements of the Securities Act, as applicable.

5.7 Directors

In connection with the Closing, Tracker will cause the Resulting Issuer Board to be reconstituted to consist of up to seven (7) directors, two (2) of which will be nominees of Tracker and up to five (5) of which will be nominees of Target, provided that each nominee for the Resulting Issuer Board is eligible to serve as a director of the Resulting Issuer under applicable laws and is acceptable to the Exchange. Target will provide Tracker in a timely manner with an Exchange Personal Information Form for such Target nominees and with any other documents and information which may be necessary in order to obtain the approval of the Exchange and any other Persons as required for the appointment of such Target nominees to the Resulting Issuer Board.

5.8 Officers

In connection with the Closing, the parties agree that:

- (a) the current officers of Tracker who will not be officers of the Resulting Issuer shall resign, without payment or liability to Tracker or Target, subject to their receiving customary releases acceptable to them; and
- (b) the officers of the Resulting Issuer will be reconstituted to consist of the following individuals:

Name	Officer Position(s)
Justin Beck	Chief Executive Officer
Zayn Kalyan	Chief Financial Officer

5.9 Change of Name and Symbol

Concurrently to or as soon as possible after the Closing, Tracker shall undergo a name change and symbol change as approved by Target.

**ARTICLE 6 -
CONDITIONS TO OBLIGATION TO CLOSE**

6.1 Conditions to the Obligations of Tracker

The obligation of Tracker to issue the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares in exchange for the Purchased Shares, and if applicable, the Exchanged Warrants for the Purchased Warrants, as contemplated herein is subject to the fulfillment of each of the following conditions precedent on or prior to the Time of Closing, unless waived in writing by Tracker:

- (a) all necessary approvals to give effect to the Transaction, including, but not limited to, governmental, regulatory, court and third-party consents, waivers, and approvals will have been received including the Listing Conditional Approval;
- (b) due diligence by Tracker, its legal counsel, and representatives, on the Business, Assets, financial condition, and corporate records of Kontakt and Target will have been completed to the satisfaction of Tracker;
- (c) no Material Adverse Change will have occurred in the Business, results of operations, Assets, financial condition, or affairs of Target or Kontakt between the entering into of this Agreement and the Closing Date;
- (d) the representations and warranties of Kontakt and Target and the Vendors will be true and correct in all material respects, as of the date of this Agreement and as of the Closing Date;
- (e) each of the Vendors and Target and Kontakt will have executed, delivered and performed all agreements and documents on their part to be performed hereunder;
- (f) there will be no legal proceedings or regulatory actions or proceedings against Target or Kontakt at the Closing Date which would or likely will, if determined against the interest of Kontakt or Target, have a Material Adverse Effect on Kontakt;
- (g) Tracker will have increased the size of its board of directors to seven (7);
- (h) Tracker will have created the Tracker Compressed Shares;
- (i) Tracker will have issued the RSUs;
- (j) there will be available exemptions from the prospectus and registration requirements under Canadian and US securities laws to give effect to the Transaction;
- (k) Target and Kontakt will have obtained all necessary corporate and shareholder or member approvals in order to complete the Transaction;
- (l) The Pooling Agreement will have been entered into by Tracker and the Vendors;
- (m) The Vendors and Target and Kontakt will have executed and delivered to Tracker all documents as Tracker or Tracker's legal counsel may reasonably request for the purposes of effecting the transfer and delivery of the Purchased Shares, and if applicable, the Purchased Warrants, in accordance with the terms of this Agreement; and

- (n) There will be no prohibition at law against the completion of the Transaction as contemplated by this Agreement.

If any conditions contained in this Section 6.1 are not fulfilled or waived in writing by Tracker at or prior to the Time of Closing, Tracker may rescind this Agreement by written notice to the Vendors and Target and Kontakt, and if Tracker does so, all parties will be released from all obligations hereunder, except those provided under section 9.2.

6.2 Conditions to the Obligations of Target, Kontakt, and the Vendors

The obligations of Target, Kontakt and the Vendors to complete the sale of the Purchased Shares in exchange for the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares, and if applicable, the Purchased Warrants in exchanged for the Exchanged Warrants, as contemplated herein, are subject to the fulfillment of the following conditions precedent on or prior to the Time of Closing, unless waived in writing by Kontakt and the Vendors:

- (a) all necessary approvals to give effect to the Transaction, including, but not limited to, governmental, regulatory, court and third-party consents, waivers, and approvals will have been received including the Listing Conditional Approval;
- (b) due diligence by Target and Kontakt, its legal counsel, and representatives, on the business, Assets, financial condition, and corporate records of Tracker will have been completed to the satisfaction of Target and Kontakt;
- (c) no Material Adverse Change will have occurred in the business, results of operations, assets, liabilities, financial condition, or affairs of Tracker, between the date of this Agreement and the Closing Date;
- (d) the representations and warranties of Tracker in this Agreement will be true and correct in all material respects, as of the dates of such documents and as of the Closing Date;
- (e) Tracker will have executed, delivered and performed all agreements and documents on its part to be performed hereunder;
- (f) there will be no legal proceedings or regulatory actions or proceedings against Tracker at the Closing Date which would or likely will, if determined against the interest of Tracker, have a Material Adverse Effect on Tracker;
- (g) Tracker will have created the Tracker Compressed Shares;
- (h) there will be available exemptions from the prospectus and registration requirements under Canadian and US securities laws to give effect to the Transaction;
- (i) Tracker will have obtained all necessary corporate and shareholder approvals in order to complete the Transaction;
- (j) Kontakt and the Vendors will have received guidance from US tax advisors with respect to the following matters:
 - (i) that Kontakt's "check-the-box" election to be treated as a corporation for US income tax purposes ("**CTB Election**") should be treated as a deemed tax-free contribution under US Internal Revenue Code Section 351;

- (ii) that the patent assignment described in the First Amended and Restated Intellectual Property Assignment Agreement between Justin Beck and Kontakt LLC (the “**IP Assignment**”) should be integrated with the US Internal Revenue Code Section 351 transaction that occurs as a result of the CTB Election;
 - (iii) that the acquisition of Kontakt by Target and the subsequent share exchange with Tracker should be characterized as serial US Internal Revenue Code Section 351 transactions and should result in both Target and Tracker being recast as US domestic corporations under the inversion rules of US Internal Revenue Code Section 7874;
 - (iv) that the Vendors who are California tax residents as of the Closing Date should realize gain for California state personal income tax purposes on the acquisition of Kontakt by Target (due to California’s nonconformity with US Internal Revenue Code Section 7874) and that recognition of that gain should be deferred pursuant to the intercompany transaction rules under California Revenue & Tax Code Section 25106.5 to the extent that Tracker, Target, and Kontakt are reported together on a worldwide combined basis for California income tax purposes; and
 - (v) that the IP Assignment, the CTB Election, the acquisition of Kontakt by Target, and the subsequent share exchange between Target and Tracker would most likely be characterized as integrated steps (for California income tax purposes) in the creation of a unitary business with shared management, functional integration, and economies of scale;
- (k) Tracker and Justin Beck will have entered into an Indemnification Agreement whereby Tracker agrees to indemnify Justin Beck for all claims attributable to Justin Beck in connection with the provision of his services to Kontakt, Target or Tracker;
 - (l) Tracker will have either:
 - (i) executed a duty to defend agreement for the Covered Parties outlined in section 6.2(l) of the Disclosure Schedules with a cumulative maximum of \$250,000 for each of the Covered Parties for any claims except those involving the commission of a convicted crime in the United States or Canada; or
 - (ii) obtained directors and officer insurance to the satisfaction of Justin Beck, which policy will cover those Covered Parties outlined in section 6.2(l) of the Disclosure Schedules for any claims except those involving the commission of a convicted crime in the United States or Canada;
 - (m) Tracker will have executed and delivered to the Vendors and Target and Kontakt all documents as their respective legal counsel may reasonably request for the purposes of effecting the transfer and delivery of the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares, and if applicable, the Exchanged Warrants, in accordance with the terms of this Agreement; and
 - (n) there will be no prohibition at law against the completion of the Transaction as contemplated by this Agreement.

If any conditions contained in this section 6.2 are not fulfilled or waived in writing by the Vendors and Target and Kontakt at or prior to the Time of Closing, the Vendors and Target and Kontakt may rescind

this Agreement by written notice to Tracker and if they do so, all parties will be released from all obligations hereunder, except those provided under section 9.2.

**ARTICLE 7 -
INDEMNIFICATION, REMEDIES AND DUTY TO DEFEND**

7.1 Tracker Indemnity

Tracker will indemnify and save harmless the Vendors from and against:

- (a) all losses incurred by the Vendors directly or indirectly resulting from any breach of any covenant of Tracker contained in this Agreement or from any inaccuracy or misrepresentation in any representation or warranty set forth in Section 4.1; and
- (b) all claims, demands, costs and expenses, including legal fees, in respect of the foregoing.

Notwithstanding any of the other provisions of this Agreement, Tracker will not be liable to the Vendors in respect of any inaccuracy or misrepresentation in any representation or warranty set forth in Section 4.1 after two years after the Closing Date.

7.2 Justin Beck Indemnity

Justin Beck will indemnify and save harmless Tracker from and against:

- (a) all losses incurred by Tracker directly or indirectly resulting from any breach of any covenant of Justin Beck, Target or Contakt contained in this Agreement or from any inaccuracy or misrepresentation in any representation or warranty set forth in Sections 3.1 or 3.3; and
- (b) all claims, demands, costs and expenses, including legal fees, in respect of the foregoing.

Notwithstanding any of the other provisions of this Agreement, Justin Beck will not be liable to Tracker in respect of any inaccuracy or misrepresentation in any representation or warranty set forth in Sections 3.1 or 3.3 after two years after the Closing Date.

7.3 Duty to Defend by Tracker

As outlined in Section 6.2(l), as of the Closing Date and for all times after, Tracker shall have either a duty to defend Covered Parties for any claims in the United States or Canada other than those involving the commission of a convicted crime, or, such duty to defend will be replaced by directors and officers insurance coverage for all Covered Parties, or any combination of these.

7.4 Cumulative Rights

Each and every right, remedy and power granted to Tracker, the Vendors, Target or Contakt hereunder, or under any documents or instruments delivered pursuant to the terms and conditions hereof, shall be cumulative and shall be in addition to any other right, remedy or power herein or therein specifically granted or hereinafter existing in equity or at law, or by virtue of statute or otherwise, and every such right, remedy and power may be exercised by the parties from time to time concurrently or independently and as often and in such order as the parties may deem expedient.

ARTICLE 8 - CLOSING

8.1 Closing and Closing Date

Subject to the terms and conditions of this Agreement, the Closing will take place in the order outlined in section 8.2 (the day on which the Closing takes place being the “**Closing Date**”). No action is to be considered completed until all actions necessary to be completed at the Closing have been completed. The Closing will take place by way of an exchange of documents between the solicitors for Tracker and the solicitors for Target and Kontakt and the Vendors, and the satisfaction or waiver of the conditions to Closing set forth herein (other than conditions which, by their nature, are to be satisfied on the Closing Date).

8.2 Transactions to occur at the Closing.

- (a) At the Closing, Target, Kontakt and the Vendors shall deliver to Tracker:
 - (i) share certificates representing the Purchased Shares, and if applicable, warrant certificates representing the Purchased Warrants, free and clear of all Encumbrances, duly endorsed in blank or accompanied by forms of share transfers or other instruments of transfer duly executed in blank; and
 - (ii) all other agreements, documents, or certificates required to be delivered by any of Target, Kontakt, or the Vendors at or before the Closing under section 6.1.
- (b) Once Tracker has confirmed receipt of Target, Kontakt and the Vendors’ deliveries in accordance with section 8.1(a), Tracker shall deliver to the Vendors:
 - (i) share certificates representing the Exchanged Tracker Shares and the Exchanged Tracker Compressed Shares, and if applicable, warrant certificates representing the Exchanged Warrants; and
 - (ii) all other agreements, documents, or certificates required to be delivered by Tracker at or before the Closing under section 6.2.

ARTICLE 9 - TERMINATION

9.1 Termination. This Agreement may be terminated at any time before the Closing:

- (a) by mutual written consent of Tracker, Target and Kontakt;
- (b) by either Tracker or Target and Kontakt if the Closing has not occurred on or before December 31, 2020 (the “**Outside Date**”), without liability to the terminating party on account of such termination; provided that the right to terminate this Agreement pursuant to this Section 9.1(b) will not be available to a party whose material breach or violation of any representation, warranty, covenant, obligation or agreement under this Agreement has been the cause of or has resulted in the failure of the Closing to occur on or before the Outside Date;
- (c) by Tracker, if there has been a material breach by Target or Kontakt or the Vendors of any representation, warranty, covenant or agreement set forth in this Agreement or any of the documents contemplated hereby which breach would result in the failure to

satisfy one or more of the conditions to closing in favour of Tracker, which Target or Kontakt or the Vendors, as applicable, fails to cure within ten (10) Business Days after written notice thereof is given by Tracker;

- (d) by Target or Kontakt if there has been a material breach by Tracker of any representation, warranty, covenant or agreement set forth in this Agreement or any of the documents contemplated hereby which breach would result in the failure to satisfy one or more of the conditions to closing in favour of Target, Kontakt and the Vendors, which Tracker fails to cure within ten (10) Business Days after written notice thereof is given by Target or Kontakt; and
- (e) by any of Tracker or Target and Kontakt if:
 - (i) there is any law that makes consummation of the transactions contemplated by this Agreement illegal or otherwise prohibited; or
 - (ii) any Governmental Authority has issued an injunction or other order restraining or enjoining the transactions contemplated by this Agreement and that injunction or other order has become final and non-appealable.

9.2 Effect of Termination.

In the event of the termination of this Agreement in accordance with this Article 9 - *Termination*, this Agreement will forthwith have no further force or effect and there will be no liability on the part of any party hereto except:

- (a) the Tracker Loan will immediately become repayable to Tracker by Target and Kontakt, in accordance with its terms;
- (b) as set forth in Article 7 - *Indemnification and Remedies*, this Article 9 - *Termination*, and Article 11 - *General*; and
- (c) that nothing herein shall relieve any party from liability for any wilful breach of any provision in this Agreement.

ARTICLE 10 - STANDSTILL

10.1 Standstill.

In consideration of the time and expense incurred by the Parties in furtherance of the Transaction as contemplated hereby and for other good and valuable consideration, the receipt and sufficiency of which is acknowledged by each of the Parties hereto, each Party covenants and agrees from the date hereof until the Termination Date not to solicit, initiate, knowingly encourage, cooperate with or facilitate (including by way of furnishing any non-public information or entering into any form of agreement, arrangement or understanding) the submission, initiation or continuation of any oral or written inquiries or proposals or expressions of interest regarding, constituting or that may reasonably be expected to lead to any activity, arrangement or transaction or propose any activities or solicitations in opposition to or in competition with the Transaction, and without limiting the generality of the foregoing, not to induce or attempt to induce any other person to initiate any shareholder proposal or an acquisition of securities or assets of the Party, nor to undertake any transaction or negotiate any transaction which would be or potentially could be in conflict with the Transaction, including, without limitation, allowing access to any third party to conduct due diligence, nor to permit any of its officers or directors to authorize such access, except as required by statutory obligations. In the event a Party, including any of its officers or directors,

receives any form of offer or inquiry, that Party shall forthwith (in any event within one Business Day following receipt) notify the other Party of such offer or inquiry and provide the other Party with such details as it may request.

**ARTICLE 11 -
GENERAL**

11.1 Expenses

Tracker will be responsible for and bear all costs and expenses incurred by Target, Kontakt and their respective affiliates in connection with pursuing or consummating the Transaction, up to a maximum of \$25,000. Except as otherwise expressly provided herein, all costs and expenses incurred in connection with this Agreement and the transactions contemplated hereby shall be paid by the party incurring such costs and expenses, whether or not the Transaction closes.

11.2 Documents and Information Confidential

All documents and information received by Tracker from the Vendors and Target and Kontakt or vice versa, and their respective auditors and legal counsel, will be treated as confidential information and will not be disclosed to others except to a party's legal counsel, auditors, and bankers and to Governmental Authorities as required by relevant policy or legislation.

11.3 Time of the Essence

Time is of the essence of this Agreement.

11.4 Governing Law

This Agreement will be construed in accordance with the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

11.5 Counterparts and Delivery

This Agreement may be executed in several counterparts and delivered by a facsimile or PDF copy of an original execution page bearing the signature of each party hereto, each of which when so executed shall be deemed to be an original, and such counterparts or facsimile or PDF copies thereof together will comprise one and the same instrument and, notwithstanding their date of execution, will be deemed to bear the date as above first written.

11.6 Notices

Any notice required or permitted to be given by a party hereto to the other must be given in writing and addressed:

- (a) if to Tracker at:

[redacted]

and a copy to (which shall not constitute notice):

[redacted]

(b) if to any of Target, Contact, and the Vendors at:

[redacted]

Any notice will be deemed to have been given: (a) when delivered by hand (with written confirmation of receipt); (b) when received by the addressee if sent by a nationally recognized overnight courier (receipt requested); or (c) on the date sent by email of a PDF document (with confirmation of transmission) if sent during normal business hours of the recipient, and on the next Business Day if sent after normal business hours of the recipient.

11.7 Enurement

This Agreement will enure to the benefit of the parties, their respective heirs, successors and permitted assigns. No party may assign this Agreement or its rights or obligations hereunder without the prior written consent of the other parties hereto.

11.8 Further Assurances

The parties hereto will from time to time, on and after the Closing Date, at the request and expense of the other parties hereto, execute and deliver all such other additional instruments, notices, releases, acquaintances and other documents and shall do all such other acts and things as may be reasonably necessary to carry out the terms and conditions of this Agreement in accordance with their true intent.

11.9 Public Announcement

No news release or public announcement with respect the subject matter of this Agreement shall be made by either party, without the prior approval of the other parties.

Notwithstanding the foregoing, the parties may disclose any information required to be disclosed to any Governmental Authority or necessary to comply with applicable law.

11.10 Power of Attorney

The Vendors hereby severally (and not jointly) appoint Justin Beck as their agent and attorney with full power of substitution, without any personal liability, to take any action that is required or to execute and deliver any documents on their behalf, including, without limitation, for the purposes of all Closing matters and deliveries of documents and do and cause to be done all such acts and things as may be necessary or desirable in connection with the Transaction. This power of attorney is irrevocable and will

survive the Vendor's dissolution or winding up or legal incapacity. This power of attorney is limited to the matters specified in this Agreement.

11.11 Regulatory Approval

This Agreement is subject to the regulatory approval, including, without limitation, that of the Exchange.

[The remainder of this page has been left intentionally blank. Signature page follows.]

IN WITNESS WHEREOF Tracker, the Vendors and Target and Kontakt have hereunto executed this Agreement as of the date and year first above written.

TRACKER VENTURES CORP.

/s/ Zayn Kalyan

Per:

Name: Zayn Kalyan

Title: Director, CTO and Interim CFO

CONTACT WORLD TECHNOLOGIES CORP.

/s/ Justin Beck

Per:

Name: Justin Beck

Title: CEO

CONTACT, LLC

/s/ Justin Beck

Per:

Name: Justin Beck

Title: CEO

[Vendor signatures follow on next page]

IN WITNESS WHEREOF Tracker, the Vendors, Target and Contact have hereunto executed this Agreement as of the date and year first above written.

Name of Vendor	Signature of Vendor
J. Beck	"signed"
R. Coleman	"signed"
M. Motta	"signed"
The Basbaum Family Trust, by its trustee A. Basbaum	"signed"
Pregio, LLC, by its authorized signatory R. Ferdaus	"signed"
D. Dawes	"signed"
M. Townsend	"signed"

SCHEDULE A

VENDORS AS OF OCTOBER 29, 2020

Name and Address of Vendor	Number of Purchased Shares Held	Number of Exchanged Tracker Compressed Shares to Which the Vendor is Entitled	Number of Exchanged Tracker Shares to Which the Vendor is Entitled
J. Beck [redacted]	9,000,000	45,000	4,500,000
R. Coleman [redacted]	4,000,000	20,000	2,000,000
M. Motta [redacted]	2,500,000	12,500	1,250,000
The Basbaum Family Trust [redacted]	1,500,000	7,500	750,000
Pregio, LLC [redacted]	1,500,000	7,500	750,000
D. Dawes [redacted]	1,500,000	7,500	750,000
M. Townsend [redacted]	100	1	50
	20,000,100	100,001	10,000,050

SCHEDULE B

TARGET JOINDER AGREEMENT

THIS JOINDER AGREEMENT (this "**Joinder Agreement**") is made effective as of the __ day of _____, 20__.

WHEREAS:

A. Tracker Ventures Corp. (the "**Purchaser**"), Kontakt World Technologies Corp. (the "**Target**"), Kontakt, LLC ("**Contact**") and the shareholders of Target (collectively, the "**Vendors**") entered into a share exchange agreement (the "**Agreement**") dated October 29, 2020 (the "**Execution Date**") which provides for the acquisition by the Purchaser of all of the issued and outstanding securities of Target (the "**Target Securities**") in exchange for the issuance of an aggregate of 10,000,050 common shares of the Purchaser and an aggregate of 100,001 Class A shares in the capital of the Purchaser, subject to adjustment as set forth in the Agreement;

B. The undersigned (the "**New Vendor**") has acquired Target Securities subsequent to the Execution Date and was not a party to the Agreement; and

C. The New Vendor has agreed to execute this Joinder Agreement to become a party to and become bound by the terms of the Agreement as set forth herein and therein, effective as of the date hereof;

NOW THEREFORE THIS AGREEMENT witnesses that, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the New Vendor hereto agrees as follows:

1. Effective as of the date hereof:

(a) the New Vendor has become a party to the Agreement and shall observe and be bound by the terms of the Agreement and upon execution of this Joinder Agreement is entitled to all rights of and is subject to all the duties of a Vendor as if the New Vendor had originally been a party thereto and signatory to the Agreement;

(b) any reference in the Agreement to "Vendor" shall be read so as to include the New Vendor and shall apply to the New Vendor accordingly and the New Vendor agrees to be bound thereby;

(c) all covenants, agreements and obligations, as applicable, of the Vendors in the Agreement will be binding upon the New Vendor and the New Vendor hereby expressly adopts and assumes each of said covenants, agreements, obligations, made by the Vendors in the Agreement as its own and joins with the holders of the Vendors in making the same to the Purchaser; and

(d) the New Vendor will be entitled to all of the rights, interests and benefits of the Vendors contained in the Agreement.

2. All capitalized terms used but not otherwise defined herein shall have the meaning ascribed to such terms in the Agreement.

3. This Joinder Agreement will be governed by and interpreted and enforced in accordance with the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

4. This Joinder Agreement may be executed in counterpart and such counterparts together shall constitute a single instrument. Delivery of an executed counterpart of this Joinder Agreement by

electronic means, including by facsimile transmission or by electronic delivery in portable document format (".pdf"), shall be equally effective as delivery of a manually executed counterpart hereof. The Parties acknowledge and agree that in any legal proceedings between them respecting or in any way relating to this Joinder Agreement, each waives the right to raise any defense based on the execution hereof in counterparts or the delivery of such executed counterparts by electronic means.

IN WITNESS WHEREOF the Parties have duly executed this Agreement as of the Execution Date.

NEW VENDOR

Name:

DISCLOSURE SCHEDULES