TRACKER VENTURES CORP.

Suite 1000, 409 Granville Street
Vancouver, BC, V6C 1T2

Tel: 604.602.0001

NOTICE OF ANNUAL GENERAL AND SPECIAL MEETING OF SHAREHOLDERS

To be held on **December 16, 2020**

and

MANAGEMENT INFORMATION CIRCULAR

as at **November 10, 2020**

Suite 1000, 409 Granville Street
Vancouver, BC,
Canada V6C 1T2

Tel: 604-602-0001

NOTICE OF ANNUAL GENERAL AND SPECIAL MEETING OF SHAREHOLDERS

TO THE SHAREHOLDERS:

NOTICE IS HEREBY GIVEN that the Annual General and Special Meeting (the "**Meeting**") of the holders (the "**Shareholders**") of common shares (the "**Shares**") of **Tracker Ventures Corp.** (the "**Company**") will be held at Suite 1000, 409 Granville Street, Vancouver, BC V6C 1T2, on **Wednesday, December 16, 2020** at **10:00 a.m.** (local time) for the following purposes:

1. To receive and consider the audited consolidated financial statements of the Company for the fiscal year ended August 31, 2019, including the accompanying notes and the auditor's report, and the annual Management Discussion and Analysis.

2. To appoint an auditor for the Company to hold office until the close of the next Annual General Meeting and to authorize the directors to fix the remuneration to be paid to the auditor of the Company.

3. To consider and, if thought advisable, to approve, an ordinary resolution (the "**Board Size Resolution**") authorizing authorize the directors of the Company to set the number of directors of the Company on completion of the Company's acquisition (the "**Acquisition**") of Contakt World Technologies Corp. ("**Contakt Parent**"), as contemplated in the share exchange agreement (the "**Share Exchange Agreement**") among the Company, Contakt Parent, Contakt, LLC ("**Contakt World**") and the shareholders of Contakt World Technologies, dated October 29, 2020.

4. To elect directors to hold office until the close of the next Annual General Meeting.

5. To consider, and if thought advisable, to approve, with or without amendment, an ordinary resolution approving the renewal of the Company's Stock Option Plan.

6. To consider and, if thought advisable, approve with or without variation, a special resolution (the "**Amendment Resolution**"), the full text of which is set forth in Schedule "B" to the Circular, to authorize and approve an amendment of the notice of articles and articles of the Company to amend the rights and restrictions of the existing class of common shares and redesignate such class as class A subordinate voting shares (the "**Class A Subordinate Voting Shares**") and create a class of super voting common shares designated as class B super voting shares (the "**Class B Super Voting Shares**"), to be implemented only in the event that all conditions to the Acquisition have been satisfied or waived (other than conditions that may be or are intended to be satisfied only after the Amendment Resolution is implemented).

7. To transact such other business as may properly come before the meeting or any adjournment or adjournments thereof.

The accompanying Information Circular provides additional information relating to the matters to be dealt with at the Meeting and is deemed to form part of this Notice. Copies of any documents to be considered, approved, ratified and adopted or authorized at the Meeting will be available for inspection at the registered and records office of the Company at Suite 1000, 409 Granville Street, Vancouver, B.C. V6C 1T2, during normal business hours up to **December 16, 2020** being the date of the Meeting. The directors of the Company fixed the close of business on **November 10, 2020** as the record date for determining holders of Shares who are entitled to vote at the Meeting.

A Shareholder entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and vote in his stead. If you are unable to attend the Meeting in person, please complete, sign and date the enclosed Form of Proxy and return the same in the enclosed return envelope provided for that purpose within the time and to the location in accordance with the instructions set out in the Form of Proxy and Information Circular accompanying this Notice.

Please advise the Company of any change in your address.

DATED at Vancouver, B.C. this 10th day of November, 2020

TRACKER VENTURES CORP.

Chief Executive Officer

Suite 1000, 409 Granville Street
Vancouver, BC,
Canada V6C 1T2

Tel: 604-602-0001

MANAGEMENT INFORMATION CIRCULAR

Containing information as at the Record Date, November 10, 2020
(unless otherwise noted)

Shareholders who do not hold their shares in their own name, as registered shareholders, should read "Advice to Beneficial Shareholders" within for an explanation of their rights.

PERSONS MAKING THE SOLICITATION

This Information Circular is furnished in connection with the solicitation of proxies by management of the Company for use at the Meeting to be held on **December 16, 2020** at the time and place and for the purposes set forth in the accompanying Notice of Meeting. While it is expected the solicitation will be primarily by mail, proxies may be solicited personally or by telephone by directors, officers and employees of the Company. All costs of this solicitation will be borne by the Company. The contents and the sending of this Information Circular have been approved by the Directors of the Company.

Currency

Unless otherwise stated, all amounts herein are in Canadian dollars.

PROXIES AND VOTING RIGHTS

Management Solicitation

The solicitation of proxies by the Company will be conducted by mail and may be supplemented by telephone or other personal contact to be made without special compensation by the directors, officers and employees of the Company. The Company does not reimburse shareholders, nominees or agents for costs incurred in obtaining from their principals authorization to execute forms of proxy, except that the Company has requested brokers and nominees who hold stock in their respective names to furnish this proxy material to their customers, and the Company will reimburse such brokers and nominees for their related out of pocket expenses. No solicitation will be made by specially engaged employees or soliciting agents. The cost of solicitation will be borne by the Company. No person has been authorized to give any information or to make any representation other than as contained in this Information Circular in connection with the solicitation of proxies. If given or made, such information or representations must not be relied upon as having been authorized by the Company. The delivery of this Information Circular shall not create, under any circumstances, any implication that there has been no change in the information set forth herein since the date of this Information Circular. This Information Circular does not constitute the solicitation of a proxy by anyone in any jurisdiction in which such solicitation is not authorized, or in which the person making such solicitation is not qualified to do so, or to anyone to whom it is unlawful to make such an offer of solicitation.

Appointment of Proxy

Registered shareholders are entitled to vote at the Meeting. A shareholder is entitled to one vote for each common share that such shareholder holds on the record date of **November 10, 2020** (the "**Record Date**") on the resolutions to be voted upon at the Meeting, and any other matter to come before the Meeting. The persons named as proxyholders (the "**Designated Persons**") in the enclosed form of proxy are directors and/or officers of the Company.

A SHAREHOLDER HAS THE RIGHT TO APPOINT A PERSON OR COMPANY (WHO NEED NOT BE A SHAREHOLDER) TO ATTEND AND ACT FOR OR ON BEHALF OF THAT SHAREHOLDER AT THE MEETING, OTHER THAN THE DESIGNATED PERSONS NAMED IN THE ENCLOSED FORM OF PROXY. TO EXERCISE THE RIGHT, THE SHAREHOLDER MAY DO SO BY STRIKING OUT THE PRINTED NAMES AND INSERTING THE NAME OF SUCH OTHER PERSON AND, IF DESIRED, AN ALTERNATE TO SUCH PERSON, IN THE BLANK SPACE PROVIDED IN THE FORM OF PROXY. SUCH SHAREHOLDER SHOULD NOTIFY THE NOMINEE OF THE APPOINTMENT, OBTAIN THE NOMINEE'S CONSENT TO ACT AS PROXY AND SHOULD PROVIDE INSTRUCTION TO THE NOMINEE ON HOW THE SHAREHOLDER'S SHARES SHOULD BE VOTED. THE NOMINEE SHOULD BRING PERSONAL IDENTIFICATION TO THE MEETING.

In order to be voted, the completed form of proxy must be received by the Company's registrar and transfer agent, Computershare Investor Services Inc. (the "**Transfer Agent**") at their offices located at 8th Floor, 100 University Avenue Toronto, Ontario, M5J 2Y1, by mail or fax, at least 48 hours (excluding Saturdays, Sundays and holidays recognized in the Province of British Columbia) prior to the scheduled time of the Meeting, or any adjournment or postponement thereof. A proxy may not be valid unless it is dated and signed by the shareholder who is giving it or by that shareholder's attorney-in-fact duly authorized by that shareholder in writing or, in the case of a corporation, dated and executed by a duly authorized officer or attorney-in-fact for the corporation. If a form of proxy is executed by an attorney-in-fact for an individual shareholder or joint shareholders, or by an officer or attorney-in-fact for a corporate shareholder, the instrument so empowering the officer or attorney-in-fact, as the case may be, or a notarially certified copy thereof, must accompany the form of proxy.

Revocation of Proxies

A shareholder who has given a proxy may revoke it at any time before it is exercised by an instrument in writing (a) executed by that shareholder or by that shareholder's attorney-in-fact authorized in writing or, where the shareholder is a corporation, by a duly authorized officer of, or attorney-in-fact for, the corporation and (b) delivered either: (i) to the Company at the address set forth above, at any time up to and including the last business day preceding the day of the Meeting or, if adjourned or postponed, any reconvening thereof, (ii) to the Chairman of the Meeting prior to the vote on matters covered by the proxy on the day of the Meeting or, if adjourned or postponed, any reconvening thereof, or (iii) in any other manner provided by law. Also, a proxy will automatically be revoked by either: (a) attendance at the Meeting and participation in a poll (ballot) by a shareholder, or (b) submission of a subsequent proxy in accordance with the foregoing procedures. A revocation of a proxy does not affect any matter on which a vote has been taken prior to any such revocation.

Voting of Shares and Proxies and Exercise of Discretion by Designated Persons

A shareholder may indicate the manner in which the Designated Persons are to vote with respect to a matter to be voted upon at the Meeting by marking the appropriate space. If the instructions as to voting indicated in the proxy are certain, the Shares represented by the proxy will be voted or withheld from voting in accordance with the instructions given in the proxy. If the shareholder specifies a choice in the proxy with respect to a matter to be acted upon, then the Shares represented will be voted or withheld from the vote on that matter accordingly. **The Shares represented by a proxy will be voted or withheld from voting in accordance with the instructions of the shareholder on any ballot that may be called for and if the shareholder specifies a choice with respect to any matter to be acted upon, the Shares will be voted accordingly.**

IF NO CHOICE IS SPECIFIED IN THE PROXY WITH RESPECT TO A MATTER TO BE ACTED UPON, THE PROXY CONFERS DISCRETIONARY AUTHORITY WITH RESPECT TO THAT MATTER UPON THE DESIGNATED PERSONS NAMED IN THE FORM OF PROXY. IT IS INTENDED THAT THE DESIGNATED PERSONS WILL VOTE THE SHARES REPRESENTED BY THE PROXY IN FAVOUR OF EACH MATTER IDENTIFIED IN THE PROXY, INCLUDING THE BOARD SIZE RESOLUTION AND THE AMENDMENT RESOLUTION, AND FOR THE NOMINEES OF THE COMPANY'S BOARD OF DIRECTORS FOR DIRECTORS AND AUDITOR.

The enclosed form of proxy confers discretionary authority upon the persons named therein with respect to other matters which may properly come before the Meeting, including any amendments or variations to any matters identified in the Notice, and with respect to other matters which may properly come before the Meeting. At the date of this Information Circular, management of the Company is not aware of any such amendments, variations, or other matters to come before the Meeting.

In the case of abstentions from, or withholding of, the voting of the Shares on any matter, the Shares that are the subject of the abstention or withholding will be counted for determination of a quorum, but will not be counted as affirmative or negative on the matter to be voted upon.

ADVICE TO BENEFICIAL SHAREHOLDERS

The information set out in this section is of significant importance to those shareholders who do not hold shares in their own name. Shareholders who do not hold their shares in their own name (referred to in this Information Circular as "Beneficial Shareholders") should note that only proxies deposited by shareholders whose names appear on the records of the Company as the registered holders of Shares can be recognized and acted upon at the Meeting.

If Shares are listed in an account statement provided to a shareholder by a broker, then in almost all cases those Shares will not be registered in the shareholder's name on the records of the Company. Such Shares will more likely be registered under the names of the shareholder's broker or an agent of that broker. In the United States, the vast majority of such Shares are registered under the name of Cede & Co. as nominee for The Depository Trust Company (which acts as depositary for many U.S. brokerage firms and custodian banks), and in Canada, under the name of CDS & Co. (the registration name for The Canadian Depository for Securities Limited, which acts as nominee for many Canadian brokerage firms). **Beneficial Shareholders should ensure that instructions respecting the voting of their Shares are communicated to the appropriate person well in advance of the Meeting.**

The Company does not have access to names of Beneficial Shareholders. Applicable regulatory policy requires intermediaries/brokers to seek voting instructions from Beneficial Shareholders in advance of shareholders' meetings. Every intermediary/broker has its own mailing procedures and provides its own return instructions to clients, which should be carefully followed by Beneficial Shareholders in order to ensure that their Shares are voted at the Meeting. The form of proxy supplied to a Beneficial Shareholder by its broker (or the agent of the broker) is similar to the Form of Proxy provided to registered shareholders by the Company. However, its purpose is limited to instructing the registered shareholder (the broker or agent of the broker) how to vote on behalf of the Beneficial Shareholder.

The majority of brokers now delegate responsibility for obtaining instructions from clients to Broadridge Financial Solutions, Inc. ("**Broadridge**") in the United States and in Canada. Broadridge typically prepares a special voting instruction form, mails this form to the Beneficial Shareholders and asks for appropriate instructions regarding the voting of Shares to be voted at the Meeting. Beneficial Shareholders are requested to complete and return the voting instructions to Broadridge by mail or facsimile. Alternatively, Beneficial Shareholders can call a toll-free number and access Broadridge's dedicated voting website (each as noted on the voting instruction form) to deliver their voting instructions and to vote the Shares held by them. Broadridge then tabulates the results of all instructions received and provides appropriate instructions respecting the voting of shares to be represented at the Meeting. **A Beneficial Shareholder receiving a Broadridge voting instruction form cannot use that form as a proxy to vote Shares directly at the Meeting - the voting instruction form must be returned to Broadridge well in advance of the Meeting in order to have its Shares voted at the Meeting.**

Although a Beneficial Shareholder may not be recognized directly at the Meeting for the purposes of voting Shares registered in the name of his broker (or agent of the broker), a Beneficial Shareholder may attend at the Meeting as proxyholder for the registered shareholder and vote the Shares in that capacity. Beneficial Shareholders who wish to attend at the Meeting and indirectly vote their Shares as proxyholder for the registered shareholder should enter their own names in the blank space on the instrument of proxy provided to them and return the same to their broker (or the broker's agent) in accordance with the instructions provided by such broker (or agent), well in advance of the Meeting.

Alternatively, a Beneficial Shareholder may request in writing that his or her broker send to the Beneficial Shareholder a legal proxy which would enable the Beneficial Shareholder to attend at the Meeting and vote his or her Shares. All references to shareholders in this Information Circular are to registered shareholders, unless specifically stated otherwise.

VOTING SECURITIES, RECORD DATE AND PRINCIPAL HOLDERS OF VOTING SECURITIES

The Company is authorized to issue an unlimited number of Shares without par value, of which 15,262,634 Shares are issued and outstanding as of the date of this Information Circular. Persons who are registered shareholders at the close of business on the Record Date will be entitled to receive notice of and vote at the Meeting subject to the provisions described above.

To the knowledge of the directors and executive officers of the Company, there are no persons who, or corporations which, beneficially own, directly or indirectly, or control or direct Shares carrying 10% or more of the voting rights attached to all Shares of the Company.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

There is no indebtedness of any Director, executive officer, proposed nominee for election as a Director or associate of the foregoing to or guaranteed or supported by the Company either pursuant to an employee stock purchase program of the Company or otherwise, during the most recently completed financial year.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Other than as set forth herein, management of the Company is not aware of any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted upon at the Meeting, other than the election of directors or the appointment of auditors, of any person or company who has been: (a) if the solicitation is made by or on behalf of management of the Company, a director or executive officer of the Company at any time since the beginning of the Company's last financial year; (b) if the solicitation is made other than by or on behalf of management of the Company, any person or company by whom or on whose behalf, directly or indirectly, the solicitation is made; (c) any proposed nominee for election as a director of the Company; or (d) any associate or affiliate of any of the foregoing persons or companies.

STATEMENT OF EXECUTIVE COMPENSATION

Unless otherwise noted the following information is for the Company's last completed financial year ended August 31, 2019.

Named Executive Officers

For the purposes of this Circular, a Named Executive Officer ("**NEO**") of the Company means each of the following individuals:

(a) a chief executive officer ("**CEO**") of the Company;

(b) a chief financial officer ("**CFO**") of the Company; and

(c) each of the Company's three most highly compensated executive officers, or individuals acting in a similar capacity, other than the CEO and CFO, at the end of, or during, the most recently completed financial year if their individual total compensation was more than $150,000 for that financial year, including individuals who would be an NEO under this paragraph but for the fact that he or she was not acting in such capacity at the end of the financial year.

Oversight and Description of Director and Named Executive Officer Compensation

The overall objective of the Company's compensation strategy is to offer medium-term and long-term compensation components to ensure that the Company has in place programs to attract, retain and develop management of the highest caliber and has in place a process to provide for the orderly succession of management, including receipt on an annual basis of any recommendations of the CEO, if any, in this regard.

The objectives of the Company's compensation policies and procedures are to align the interests of the Company's employees with the interests of the Company's shareholders. Therefore, a significant portion of the total compensation is based upon overall corporate performance. The Company currently uses fees, incentive stock options and discretionary bonuses to compensate its NEOs.

The Company does not have in place a Compensation or Nominating Committee. All tasks related to developing and monitoring the Company's approach to the compensation of officers of the Company and to developing and monitoring the Company's approach to the nomination of directors to the Board are performed by the members of the Board. The compensation of the NEOs is reviewed, recommended and approved by the independent directors of the Company.

The Company chooses to grant stock options to NEOs as a long-term compensation component. The Board may consider, on an annual basis, an award of bonuses to key executives and senior management. The amount and award of such bonuses is discretionary, depending on, among other factors, the financial performance of the Company and the position of a participant. The Board considers that the payment of such discretionary annual cash bonuses satisfies the medium-term compensation component. In the future, the Board may also consider the grant of options to purchase Shares of the Company with longer future vesting dates to satisfy the long-term compensation component. The Directors take into account each element of compensation to determine other elements; for example, a smaller salary might result in a higher option award if warranted.

Under the Company's compensation policies and practices, NEOs and directors are not prevented from purchasing financial instruments, including prepaid variable forward contracts, equity swaps, collars or units of exchange funds that are designed to hedge or offset a decrease in market value of equity securities granted as compensation or held, directly or indirectly, by the NEO or Director.

Based on this review, the Board believes that the compensation policies and practices do not encourage executive officers to take unnecessary or excessive risk.

Summary Compensation Table

The following table contains a summary of the compensation paid to the NEOs during the most recently completed financial year.

Table of compensation excluding compensation securities

Name and Position	Year Ended August 31	Salary, consulting fee, retainer or commission ($)	Bonus ($)	Committee or meeting fees ($)	Value of prerequisites ($)	Value of all other compensation ($)	Total compensation ($)
Geoff Balderson [(1)] *Chief Executive Officer and Director*	2019 2018	$47,000 [(2)] $43,000 [(2)]	Nil Nil	Nil Nil	Nil Nil	Nil Nil	$47,000 $43,000
Zayn Kalyan [(3)] *Chief Financial Officer and Director*	2019 2018	$61,000 $138,000	Nil Nil	Nil Nil	Nil Nil	Nil Nil	$61,000 $138,000
Judith Kalyan [(4)] *Chief Executive Officer, Chief Financial Officer and Director*	2019 2018 2017	N/A $45,000 $120,000	Nil Nil Nil	Nil Nil Nil	Nil Nil Nil	Nil Nil Nil	N/A $45,000 $120,000

(1) Appointed Chief Executive Officer and Director on January 17, 2018.

(2) Paid to a Company controlled by Geoff Balderson.

(3) Appointed Chief Financial Officer and Director on January 17, 2018.

(4) Resigned as a Director, Chief Executive Officer and Chief Financial Officer on January 17, 2018.

Employment Agreements, Termination and Change of Control Benefits

The Company entered into a consulting agreement with Judith Kalyan dated July 15, 2015 for a one-year period for compensation of $10,000 per month to act as Chief Executive Officer of the Company. The agreement was extended by mutual consent of the parties upon the same terms and conditions and ended when Ms. Kalyan resigned on January 17, 2018.

Other than as set forth in the foregoing, no NEO of the Company has received, during the three most recently completed financial years, compensation pursuant to:

(a) any standard arrangement for the compensation of NEOs for their services in their capacity as NEOs, including any additional amounts payable for committee participation or special assignments;

(b) any other arrangement, in addition to, or in lieu of, any standard arrangement, for the compensation of NEOs in their capacity as NEOs; or

(c) any arrangement for the compensation of NEOs for services as consultants or expert.

Stock Options and Other Compensation Securities

There were no compensation securities granted or issued to the Company's NEOs or directors of the Company in the most recently completed financial year for services provided to the Company**.**

Exercise of Compensation Securities by Named Executive Officers and Directors

No Compensation Securities have been exercised by NEOs or directors.

DISCLOSURE OF CORPORATE GOVERNANCE PRACTICE

The Board of Directors is committed to ensuring that the Company identifies and implements effective corporate governance practices, which are both in the interest of its shareholders and contributes to effective and efficient decision making.

The Company's approach to significant issues of corporate governance is designed to ensure that the business and affairs of the Company are effectively managed to enhance shareholder value. Management has been able to draw assistance from individual directors as well as seek advice from the Board of Directors as a whole, when circumstances require.

In accordance with National Instrument 58-101 - *Disclosure of Corporate Governance Practices* (the "Disclosure Instrument") and National Policy 58-201 – Corporate Governance Guidelines (the "Guidelines") the Company is required to disclose, on an annual basis, its approach to corporate governance. In addition, the Company is subject to National Instrument 52-110 – *Audit Committees* ("NI 52-110"), which prescribes certain requirements in relation to audit committees and defines the meaning of independence with respect to directors. These reflect current regulatory guidelines of the Canadian Securities Administrators.

The Company has established its own corporate governance practices in light of these guidelines, as set forth below. In certain cases, the Company's practices will comply with the guidelines; however, the Board considers that some of the guidelines are not suitable for the Company at its current stage of development and therefore these guidelines have not been adopted. The Company is at an early stage of development, with a current three-person Board of Directors and limited financial resources. As a result, the Company's corporate governance practices have not been extensively developed. The Board of Directors will continue to review with management the corporate governance practices of the Company to ensure that they are sound practices for effective and efficient decision making.

Board of Directors and Directorships

The Board of Directors (the "**Board**") is responsible for the governance of the Company. It establishes the overall polices and standards of the Company. The Board meets on a regularly scheduled basis. In addition to these meetings the directors are kept informed of operations through regular reports and analyses by, and discussions with, management.

The Board is currently comprised of three directors, all of whom are proposed to be nominated for election as set out in this Circular. National Instrument 52-110 *Audit Committees* ("**NI 52-110**") defines an "independent" director as one who has no direct or indirect "material relationship" with the Company. A "material relationship" is defined as a relationship that could, in the view of the Board, reasonably be expected to interfere with the exercise of a director's independent judgement. NI 52-110 also sets out certain situations where a director will automatically be considered to have a material relationship with the Company.

Applying the definition set out in NI 52-110, two of the three members of the Board are not independent. Zayn Kalyan is not independent as he is the Chief Financial Officer of the Company. Geoff Balderson is not independent as he is the Chief Executive Officer.

The Board meets quarterly, as necessary when operations warrant, and following an annual meeting of shareholders of the Company. In carrying out its responsibilities, the Board requires management of the Company to prepare and submit budgets and programs for approval of the Board. These budgets and programs, and any updates, are to be reviewed at the Board's quarterly meetings.

Certain of the directors of the Company are also directors and/or officers of other reporting issuers (or equivalent) in a jurisdiction or a foreign jurisdiction as follows:

Name of Director	**Names of Other Reporting Issuers**	
Geoff Balderson	Gambier Gold Corp. Goldeneye Resources Corp. Balsam Technologies Inc. Schwabo Capital Corp. Spectre Capital Corp. Makara Mining Corp. Lida Resources Inc. Eat Beyond Global Holdings Inc. Soldera Mining Inc. Hawkmoon Resources Corp.	Dynamo Capital Corp. New Wave Holdings Corp. Nexco Resources Inc. Four Nines Gold Inc. Shooting Star Acquisition Corp. Hollister Biosciences Inc. Core One Labs Inc. Vinergy Cannabis Capital Inc. Thoughtful Brands Inc. Falcon Gold Inc.
Zayn Kalyan	Nexco Resources Inc.	
Stephen Ross Gatensbury	Dynamo Capital Corp.	Spectre Capital Corp.

Orientation and Continuing Education

Upon election or appointment of new directors, the Company will provide new directors with an information package of the Company, including, among other things, its policies, procedures and disclosures. Generally, the Company expects that the board members have a familiarity with the business of the Company. Professional advisors may be invited to attend Board meetings, as needed. The Company also relies on the relatively straightforward nature of its business and the established qualifications and expertise of its board members.

Ethical Business Conduct

As required under the British Columbia *Business Corporations Act* ("**BCBCA**") and the Company's articles:

- a director or senior officer who holds any office or possesses any property, right or interest that could result, directly or indirectly, in the creation of a duty or interest that materially conflicts with that individual's duty or interest as a director or executive officer of the Company must promptly disclose the nature and extent of that conflict; and

- a director who holds a disclosable interest (as that term is used in the BCBCA) in a contract or transaction into which the Company has entered or proposes to enter may not vote on any directors' resolution to approve the contract or transaction, other than as permitted by the BCBCA and the Company's articles.

Generally, as a matter of practice, directors or senior officers who have disclosed a material interest in any transaction or agreement that the Board is considering will not take part in any Board discussion respecting that contract or transaction, unless permitted by the BCBCA and the Company's articles. If on occasion such directors do participate in the discussions, they will abstain from voting on any matters relating to matters in which they have disclosed a material interest.

Nomination of Directors & Assessments

Potential candidates for appointment to the Board will be considered by the entire Board of the Company. The Board has no specific procedures for regularly assessing the effectiveness and contribution of the Board, its committees or individual directors. As the business of the Company is relatively straightforward, it is expected that a significant lack of performance on the part of a committee or individual director would become readily apparent and could be dealt with on a case-by-case basis.

With respect to the Board as a whole, the Board will monitor its performance on an ongoing basis and as part of that process, consider the overall performance of the Company and input from its shareholders. The Board as a whole is responsible for assessing its effectiveness, its members and each committee in consultation with the chair of the Board and the chair of each committee.

AUDIT COMMITTEE

NI 52-110 requires that certain information regarding the Audit Committee of an issuer be included in the management information circular sent to shareholders in connection with the issuer's annual meeting and that the Audit Committee to meet certain requirements.

Overview

The overall purpose of the Audit Committee is to ensure that the Company's management has designed and implemented an effective system of internal financial controls, to review and report on integrity of the consolidated financial statements of the Company and to review the Company's compliance with regulatory and statutory requirements as they relate to financial statements, taxation matters and disclosure of material facts. The Board has adopted a Charter for the Audit Committee that sets out the Audit Committee's mandate, organization, powers and responsibilities, a copy of which is attached as Schedule "A" to this Circular.

Composition of the Audit Committee

The Audit Committee is comprised of Zayn Kalyan, Geoff Balderson and Stephen Ross Gatensbury. Each member of the Audit Committee is considered to be "financially literate" and "not independent" within the meaning of sections 1.4 and 1.5 of NI 52-110. The members of the Audit Committee, along with their relevant education and experience, are set out in the following table:

Director	Relevant Education and Experience
Zayn Kalyan	Mr. Kalyan is an experienced manager and software engineer who has been in fintech space for nearly 10 years. He has served in upper management of the Company, since the Company went public in 2014. He has hands- on experience in the day-to-day management of a public company and has directed the development of multiple software products for the financial industry.
Geoff Balderson	Mr. Balderson has been the President of Harmony Corporate Services Ltd. since March, 2015; Mr. Balderson acts as an officer and director of several other companies listed on the TSX Venture Exchange and the Canadian Securities Exchange.
Stephen Ross Gatensbury	Mr. Gatensbury is a business and marketing consultant. He has managed investor relations and worked in corporate development over the past 15 years, for the most part with the Gold Group, a group of mining and exploration companies. Previously, Mr. Gatensbury was a broker with Continental Securities, Yorkton Securities, and Georgia Pacific Securities. Mr. Gatensbury has previously been a director for numerous public companies. He graduated with a bachelor's degree and a BC teaching certificate from the University of British Columbia in 1986.

The Audit Committee has established policies and procedures that are intended to control the services that are provided by the Company's auditors and to monitor their continuing independence. Under these policies, no services may be undertaken by the auditors unless the engagement is specifically approved by the Audit Committee or the services are included within a category which has been pre- approved by the Audit Committee. The maximum charge for services will be established by the Audit Committee when the specific engagement is approved, or the category of services preapproved. Management will be required to notify the Audit Committee of the nature and value of pre-approved services undertaken.

The Audit Committee will not approve engagements relating to, or pre-approve categories of, non- audit services to be provided by the auditors: (i) if such services are of a type the performance of which would cause the auditors to cease to be independent within the meaning of applicable securities law; and (ii) without consideration, among other things, of whether the auditors are best situated to provide the required services and whether the required services are consistent with their role as auditor.

Audit Committee Oversight

Since the commencement of the Company's most recently completed financial year, there has not been a recommendation of the Audit Committee to nominate or compensate an external auditor that was not adopted by the Board.

Reliance on Exemptions in NI 52-110 regarding *De Minimis* Non-audit Services or on a Regulatory Order Generally

In respect of the Company's most recently completed financial year, the Company has not relied on the exemption in section 2.4 (*De Minimis Non-audit Services*) of NI 52-110 or an exemption from NI 52-110, in whole or in part, granted by a securities regulator under Part 8 (*Exemptions*) of NI 52-110.

In respect of the most recently completed financial year, the Company is relying on the exemption set out in section 6.1 of NI 52-110 with respect to compliance with the requirements of Part 5 (*Reporting Obligations*) of NI 52-110.

Pre-Approval Policies and Procedures

The Audit Committee has adopted specific policies and procedures for the engagement of non-audit services as described in the Audit Committee Charter.

External Auditor Service Fees (By Category)

The following table discloses the fees billed to the Company by its external auditor during the two last financial years.

Financial Year Ending	Audit Fees[(1)]	Audit Related Fees[(2)]	Tax Fees[(3)]	All Other Fees[(4)]
August 31, 2019	$20,400	-	-	-
August 31, 2018	$15,300	-	$1,632	-

(1) The aggregate fees billed by the Company's auditor for audit fees.

(2) The aggregate fees billed for assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and are not disclosed in the "Audit Fees" column.

(3) The aggregate fees billed for professional services rendered by the Company's auditor for tax compliance, tax advice, and tax planning.

(4) All other fees billed by the auditor for products and services not included in the foregoing categories.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLAN

Equity Compensation Plan Information as of August 31, 2019

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights [(1)]	Weighted-average exercise price of outstanding options, warrants and rights	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))[(1)]
Equity compensation plans approved by security holders[(2)]	185,000	$1.67	136,263
Equity compensation plans not approved by security holders[(2)]	Nil	N/A	N/A
TOTAL	**185,000**		**136,263**

(1) Based on 3,212,632 issued and outstanding as at August 31, 2019 (on a post-consolidation basis, after reflecting the 20:1 consolidation of the Company's common shares effected on October 25, 2019).

(2) The only "equity compensation plan" in place is the Company's stock option plan.

PARTICULARS OF MATTERS TO BE ACTED UPON

Financial Statements

The financial statements of the Company for the fiscal year ended August 31, 2019 will be placed before shareholders at the Meeting.

Appointment and Remuneration of Auditors

Shareholders will be asked to vote for the re-appointment of Crowe MacKay LLP, Chartered Accountants, as the auditors of the Company to hold office until the next annual meeting of the Shareholders at a remuneration to be fixed by the board of directors. Crowe MacKay LLP, Chartered Accountants, has served as auditor since November, 2017.

Unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the appointment of Crowe MacKay LLP to act as the Company's auditor until the close of the next annual general meeting and to authorize the Board to fix the remuneration to be paid to the auditor.

Determination of Number of Directors

The directors are elected at each annual general meeting to hold office until the next annual general meeting or until their successors are duly elected or appointed, unless such office is earlier vacated in accordance with the Articles of the Company or a director becomes disqualified to act as a director. The authority to determine the number of directors of the Company rests with the shareholders. The Articles of the Company provide that the number of directors, excluding additional directors, may be fixed or changed from time to time by ordinary resolution whether previous notice thereof has been given or not.

Section 6.1(g) of the Share Exchange Agreement provides that it shall be a condition to closing of the Acquisition that the Company have increased the size of its board of directors to seven (7). The Board Size Resolution permits the board of directors of the Company to set the number of directors of the Company at a number, to be determined in its discretion, that is permitted by its governing documents and applicable law, that facilitates satisfaction of section 6.1(g) of the Share Exchange Agreement. The Board Size Resolution is by its terms conditional and shall be effective only upon completion, or the imminent completion, of the Acquisition.

Management of the Company recommends that shareholders vote in favour FOR the Board Size Resolution.

Election of Directors

The Board of Directors presently consists of three directors and it is intended to elect three directors for the ensuing year. The term of office of each of the present directors expires at the Meeting. Each director elected will hold office until the next annual general meeting of the Company or until their successor is duly elected or appointed, unless the office is earlier vacated in accordance with the Articles of the Company or the BCBCA or they become disqualified to act as a director.

The persons named in the following table are proposed by management for election as directors of the Company. In the absence of instructions to the contrary, the enclosed Proxy will be voted for the nominees listed herein.

MANAGEMENT DOES NOT CONTEMPLATE THAT ANY OF THE NOMINEES WILL BE UNABLE TO SERVE AS A DIRECTOR. THE COMPANY HAS NOT RECEIVED NOTICE OF, AND MANAGEMENT IS NOT AWARE OF ANY PROPOSED NOMINEE IN ADDITION TO, THE NAMED NOMINEES.

The following information concerning the respective nominees has been furnished by each of them:

Name, Jurisdiction of Residence and Position	Principal Occupation or employment and, if not previously elected Director, occupation during the past 5 years	Director Since	Number of Shares beneficially owned, controlled or directed (directly/indirectly)[1]
Geoff Balderson[2] British Columbia, Canada *President, Chief Executive Officer and Director*	President of Harmony Corporate Services Ltd. since March, 2015; President of Flow Capital Corp. since January, 2009.	January 17, 2018	722,500/Nil
Zayn Kalyan[2] British Columbia, Canada *Chief Financial Officer and Director*	Chief Financial Officer of the Company since January 2018; SVP of Technology of the Company, June 2014 to January 2017; CTO of BlackIce Partners Ltd. from July 2012 to June 2014.	January 17, 2018	17,500/Nil
Stephen Ross Gatensbury[2] British Columbia, Canada *Director*	Independent Market Consultant/Director for public companies.	September 3, 2019	485,500/Nil

(1) Shares beneficially owned, controlled or directed, directly or indirectly, as at November 10, 2020, based upon information furnished to the Company by individual directors. Unless otherwise indicated, such Shares are held directly.

(2) Member of the Audit Committee.

No proposed director is to be elected under any arrangement or understanding between the proposed director and any other person or company, except the directors and executive officers of the company acting solely in such capacity.

Except as provided herein, to the knowledge of the Company, no proposed director:

(a) is, as at the date of the Information Circular, or has been, within 10 years before the date of the Information Circular, a director, CEO or CFO of any company (including the Company) that:

(i) was the subject, while the proposed director was acting in the capacity as director, CEO or CFO of such company, of a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation, that was in effect for a period of more than 30 consecutive days, except as noted below;

Mr. Balderson was previously President and Chief Executive Officer of Argentum Silver Corp. ("**Argentum**"). On November 2, 2015, at the request of Argentum, the British Columbia Securities Commission (the "**BCSC**") issued a Cease Trade Order against insiders of Argentum for failure to file annual audited financial statements and management's discussion and analysis for the year ended June 30, 2015. The revocation of the Cease Trade Order was issued on December 16, 2015; or

(ii) was subject to a cease trade or similar order or an order that denied the relevant company access to any exemption under securities legislation, that was in effect for a period of more than 30 consecutive days, that was issued after the proposed director ceased to be a director, CEO or CFO but which resulted from an event that occurred while the proposed director was acting in the capacity as director, CEO or CFO of such company, except as noted below; or

(b) is, as at the date of this Information Circular, or has been within 10 years before the date of the information Circular, a director or executive officer of any company (including the Company) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or

(c) has, within the 10 years before the date of this Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the proposed director; or

(d) has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority; or

(e) been subject to any penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable securityholder in deciding whether to vote for a proposed director.

Stock Option Plan

On August 21, 2018, Shareholders of the Company approved a Stock Option Plan (the "**Stock Option Plan**") pursuant to which the Board can grant stock options to directors, officers, employees, management and others who provide services to the Company. Unlike the Company's previous stock option plan, the Stock Option Plan is designed to be compatible with the Canadian Securities Exchange ("**CSE**").

The Stock Option Plan is a 10% rolling plan, meaning a maximum of ten percent (10%) of the issued and outstanding Shares of the Company at the time an option is granted, less Shares reserved for issuance on exercise of options then outstanding, are reserved for options to be granted at the discretion of the Board to eligible Optionees (each, an "**Optionee**").

The Stock Option Plan was implemented to grant stock options in consideration of the level of responsibility as well as optionee impact and/or contribution to the longer-term operating performance of the Company. In determining the number of share options to be granted, the Company's Board takes into account the number of stock options, if any, previously granted, and the exercise price of any outstanding stock options to ensure that such grants are in accordance with the policies of the CSE, and closely align the interests of the executive officers with the interests of the Company's shareholders.

The Stock Option Plan is subject to the following restrictions:

(a) The Company must not grant an option to any director, officer, employee, consultant, or consultant company (each a "**Service Provider**") in any 12 month period that exceeds five percent (5%) of the outstanding shares, unless the Company has obtained Disinterested Shareholder Approval (defined below) to the grant of option;

(b) The aggregate number of options granted to any employee or consultant conducting investor relations activities in any 12 month period must not exceed two percent (2%) of the outstanding shares calculated at the date of the grant, without the prior consent of the CSE and subject to such lower thresholds as may be imposed by the CSE. Such options issued to the consultant must vest over a 12-month period with no more than 25% of the options vesting in any three-month period;

(c) The Company must not grant an option to a consultant in any 12-month period that exceeds two percent (2%) of the outstanding shares calculated at the date of the grant of the option;

(d) The number of optioned shares issued to insiders in any 12 month period (including stock options granted to insiders during the previous 12 months period) must not exceed ten percent (10%) of the outstanding shares (in the event that the Stock Option Plan is amended to reserve more than ten percent (10%) of the outstanding shares for issuance) unless the Company has obtained Disinterested Shareholder Approval to do so; and

(e) The exercise price of an option previously granted to an insider must not be reduced, unless the Company has obtained Disinterested Shareholder Approval to do so.

Summary of the Stock Option Plan

The following is a summary of the material terms of the Stock Option Plan:

(a) Persons who are Service Providers to the Company or its affiliates, or who are providing services to the Company or its affiliates, are eligible to receive grants of options under the Stock Option Plan;

(b) Options granted under the Stock Option Plan are non-assignable and non-transferable and are issuable for a period of up to ten (10) years;

(c) For options granted to Service Providers, the Company must ensure that the proposed Optionee is a bona fide Service Provider of the Company or its affiliates;

(d) an Option granted to any Service Provider will expire within 30 days (or such other time, not to exceed one year, as shall be determined by the Board as at the date of grant or agreed to by the Board and the Optionee at any time prior to expiry of the Option), after the date the Optionee ceases to be employed by or provide services to the Company, but only to the extent that such Option was vested at the date the Optionee ceased to be so employed by or to provide services to the Company;

(e) if an Optionee dies, any vested option held by him or her at the date of death will become exercisable by the Optionee's lawful personal representatives, heirs or executors until the earlier of one year after the date of death of such Optionee and the date of expiration of the term otherwise applicable to such option;

(f) in the case of an Optionee being dismissed from employment or service for cause, such Optionee's options, whether or not vested at the date of dismissal, will immediately terminate without the right to exercise same;

(g) the exercise price of each option will be set by the Board on the effective date of the option and will not be less than the Market Price (as defined in the Stock Option Plan);

(h) vesting of options shall be at the discretion of the Board, and will generally be subject to:

(i) the Service Provider remaining employed by or continuing to provide services to the Company or its affiliates, as well as, at the discretion of the Board, achieving certain milestones which may be defined by the Board from time to time or receiving a satisfactory performance review by the Company or its affiliates during the vesting period; or

(j) the Service Provider remaining as a Director of the Company or its affiliates during the vesting period; and

(k) The Board reserves the right in its absolute discretion to amend, suspend, terminate or discontinue the Stock Option Plan with respect to all Stock Option Plan shares in respect of options which have not yet been granted under the Stock Option Plan.

A copy of the Stock Option Plan is available at the Company's office, Suite 1000, 409 Granville Street, Vancouver, British Columbia, V6C 1T2 during regular business hours prior to the date of the Meeting and at the Meeting itself.

The Board is of the view that the Company's Stock Option Plan provides the flexibility necessary to attract and maintain the services of senior management and other employees in competition with other companies in the risk management industry. Shareholders will be asked at the Meeting to ratify, confirm and approve the renewal of the Stock Option Plan based on the following resolution. The affirmative vote of a majority of votes cast in respect thereof is required in order to pass such resolution.

"RESOLVED, as an ordinary resolution, THAT:

1. the Company's stock option plan adopted (the "**Plan**") be and is hereby ratified, confirmed, authorized and approved;

2. the reservation under the Plan of up to a maximum of 10% of the issued shares of the Company, on a rolling basis, as at the time of granting of the stock option pursuant to the Plan be and the same is hereby authorized and approved;

3. such amendments to the Plan are authorized to be made from time to time as the Board may, in its discretion, consider to be appropriate, provided that such amendments will be subject to the approval of all applicable regulatory authorities and in certain cases, in accordance with the terms of the Plan and the shareholders; and

4. any one director or officer of the Company be and is hereby authorized and directed, for and on behalf of the Company, to execute and deliver all such documents, agreements and instruments, and to do all such other acts and things as such director or officer may determine to be necessary or advisable to give effect to the foregoing resolutions and the matters authorized thereby, such determination to be conclusively evidenced by the execution and delivery of such documents, agreements or instruments or the doing of any such act or thing."

The form of the proposed resolution set forth above is subject to such amendments as management may propose at the Meeting but which do not materially affect the substance of the proposed resolution.

Management of the Company recommends that shareholders vote in favour and unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the ordinary resolution approving renewal of the Plan.

Amendment Resolution

The Amendment Resolution proposes an amendment to the Notice of Articles and Articles of the Company to amend the rights and restrictions of the existing class of common shares in the capital of the Company and redesignate such class as Class A Subordinate Voting Shares, to create a class of super voting common shares designated as Class B Super Voting Shares. The terms of the Class A Subordinate Voting Shares and Class B Super Voting Shares are set out in Schedule "B" to this Circular.

The Class B Super Voting Shares are being proposed in order to ensure that, following completion of the Acquisition, the proportion of the outstanding voting securities of the Company that are held by U.S. Residents for purposes of determining whether the Company is a "foreign private issuer" for purposes of United States securities laws is minimized.

IN THE EVENT THAT A TAKE-OVER BID IS MADE FOR THE CLASS B SUPER VOTING SHARES, THE HOLDERS OF CLASS A SUBORDINATE VOTING SHARES SHALL NOT BE ENTITLED TO PARTICIPATE IN SUCH OFFER AND MAY NOT TENDER THEIR SHARES INTO ANY SUCH OFFER, WHETHER UNDER THE TERMS OF THE CLASS A SUBORDINATE VOTING SHARES OR UNDER ANY COATTAIL TRUST OR SIMILAR AGREEMENT.

To be effective, the Amendment Resolution requires the affirmative vote of not less than two-thirds of the votes cast by Shareholders present in person or represented by proxy and entitled to vote at the Meeting. In addition, the Amendment Resolution will be used to approve a "restricted security reorganization" pursuant to National Instrument 41-101 – *General Prospectus Requirements* and Ontario Securities Commission Rule 56-501 – *Restricted Shares* (the "**Restricted Share Rules**"). The Restricted Share Rules require that a restricted security reorganization receive prior majority approval of the securityholders of the Company in accordance with applicable law, excluding any votes attaching to securities held, directly or indirectly, by affiliates of the Company or control persons of the Company. To the knowledge of management of the Company, no Shareholder is an affiliate or control person of the Company, and therefore no Shares will be excluded from voting on the Amendment Resolution under the Restricted Share Rules.

It is a condition precedent to the completion of the Acquisition that the Shareholders approve the Amendment Resolution. If the Amendment Resolution does not receive the requisite approval, the Acquisition will not proceed, unless such condition precedent is waived by Contakt Parent and Contakt World. The text of the Amendment Resolution is set out in Schedule "B".

THE AMENDMENT RESOLUTION WILL ONLY BE IMPLEMENTED IN THE EVENT THAT ALL OTHER CONDITIONS TO THE ACQUISITION ARE SATISFIED OR WAIVED.

Management of the Company recommends that shareholders vote in favour and unless you give other instructions, the persons named in the enclosed form of proxy intend to vote FOR the Amendment Resolution.

AUDIT COMMITTEE

National Instrument 52-110 – *Audit Committees* ("**NI 52-110**") requires the Company, as a venture issuer, to disclose annually in its information circular certain information concerning the constitution of its audit committee (the "**Committee**") and its relationship with its independent auditor. This information with respect to the Company is provided in Schedule "A".

ADDITIONAL INFORMATION

Additional information relating to the Company is available under the Company's profile on the SEDAR website at www.sedar.com. Financial information relating to the Company is provided in the Company's consolidated financial statements and management discussion and analysis ("**MD&A**") for the financial year ended August 31, 2018 which are filed on SEDAR and under the Company's profile at www.cse.com. Shareholders may request copies of financial statements

and MD&A by contacting the Company at Suite 1000, 409 Granville Street, Vancouver, BC, Canada, V6C 1T2, tel.: (604)602-0001.

OTHER BUSINESS

Unless otherwise specified, all matters referred to herein for approval by the Shareholders require a simple majority of the Shareholders voting, in person or by proxy, at the Meeting. Where information contained in this Information Circular, rests specifically within the knowledge of a person other than the Company, the Company has relied upon information furnished by such person.

The contents of this Information Circular have been approved and this mailing has been authorized by the Directors of the Company.

Dated this 10th day of November, 2020.

TRACKER VENTURES CORP.

Chief Executive Officer

Schedule "A"

AUDIT COMMITTEE CHARTER

The following Audit Committee Charter was adopted by the Audit Committee of the Board of Directors (the "**Board**") and the Board of the Company:

Mandate

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

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

Composition

The Committee shall be comprised of a minimum three directors as determined by the Board of Directors. If the Company ceases to be a "venture issuer" (as that term is defined in National Instrument 51-102), then all of the members of the Committee shall be free from any relationship that, in the opinion of the Board of Directors, would interfere with the exercise of his or her independent judgment as a member of the Committee.

If the Company ceases to be a "venture issuer" (as that term is defined in National Instrument 51-102), then all members of the Committee shall have accounting or related financial management expertise. All members of the Committee that are not financially literate will work towards becoming financially literate to obtain a working familiarity with basic finance and accounting practices. For the purposes of the Company's Audit Committee Charter, the definition of "financially literate" is the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can presumably be expected to be raised by the Company's financial statements.

The members of the Committee shall be elected by the Board at its first meeting following the annual shareholders' meeting. Unless a Chair is elected by the full Board, the members of the Committee may designate a Chair by a majority vote of the full Committee membership.

Meetings

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

Responsibilities and Duties

To fulfill its responsibilities and duties, the Committee shall:

1. Documents/Reports Review

    1.1 review and update this Audit Committee Charter annually; and

    1.2 review the Company's financial statements, MD&A and any annual and interim earnings press releases before the Company publicly discloses this information and any reports or other financial information (including quarterly financial statements), which are submitted to any governmental body, or to the public, including any certification, report, opinion, or review rendered by the external auditors.

2. External Auditors

    2.1 review annually, the performance of the external auditors who shall be ultimately accountable to the Company’s Board of Directors and the Committee as representatives of the shareholders of the Company;

    2.2 obtain annually, a formal written statement of external auditors setting forth all relationships between the external auditors and the Company, consistent with Independence Standards Board Standard 1;

    2.3 review and discuss with the external auditors any disclosed relationships or services that may impact the objectivity and independence of the external auditors;

    2.4 take, or recommend that the Company’s full Board of Directors take appropriate action to oversee the independence of the external auditors, including the resolution of disagreements between management and the external auditor regarding financial reporting;

    2.5 recommend to the Company’s Board of Directors the selection and, where applicable, the replacement of the external auditors nominated annually for shareholder approval;

    2.6 recommend to the Company’s Board of Directors the compensation to be paid to the external auditors;

    2.7 at each meeting, consult with the external auditors, without the presence of management, about the quality of the Company’s accounting principles, internal controls and the completeness and accuracy of the Company's financial statements;

    2.8 review and approve the Company's hiring policies regarding partners, employees and former partners and employees of the present and former external auditors of the Company;

    2.9 review with management and the external auditors the audit plan for the year-end financial statements and intended template for such statements; and

    2.10 review and pre-approve all audit and audit-related services and the fees and other compensation related thereto, and any non-audit services, provided by the Company’s external auditors. The pre-approval requirement is waived with respect to the provision of non-audit services if:

        (a) the aggregate amount of all such non-audit services provided to the Company constitutes not more than five percent of the total amount of revenues paid by the

Company to its external auditors during the fiscal year in which the non-audit services are provided,

(b) such services were not recognized by the Company at the time of the engagement to be non-audit services, and

(c) such services are promptly brought to the attention of the Committee by the Company and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board of Directors to whom authority to grant such approvals has been delegated by the Committee.

Provided the pre-approval of the non-audit services is presented to the Committee’s first scheduled meeting following such approval such authority may be delegated by the Committee to one or more independent members of the Committee.

3. Financial Reporting Processes

3.1 in consultation with the external auditors, review with management the integrity of the Company's financial reporting process, both internal and external;

3.2 consider the external auditors’ judgments about the quality and appropriateness of the Company’s accounting principles as applied in its financial reporting;

3.3 consider and approve, if appropriate, changes to the Company’s auditing and accounting principles and practices as suggested by the external auditors and management;

3.4 review significant judgments made by management in the preparation of the financial statements and the view of the external auditors as to appropriateness of such judgments;

3.5 following completion of the annual audit, review separately with management and the external auditors any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information;

3.6 review any significant disagreement among management and the external auditors in connection with the preparation of the financial statements;

3.7 review with the external auditors and management the extent to which changes and improvements in financial or accounting practices have been implemented;

3.8 review any complaints or concerns about any questionable accounting, internal accounting controls or auditing matters;

3.9 review certification process;

3.10 establish a procedure for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and

3.11 establish a procedure for the confidential, anonymous submission by employees of the

Company of concerns regarding questionable accounting or auditing matters.

4. Other

4.1 review any related-party transactions;

4.2 engage independent counsel and other advisors as it determines necessary to carry out its duties; and

4.3 to set and pay compensation for any independent counsel and other advisors employed by the Committee.

Schedule "B"

Amendment Resolution

BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. the notice of articles of Tracker Ventures Corp. ("**Tracker**") shall be altered to amend the rights and restrictions of the existing class of Common Shares without par value and to redesignate such class as "Class A Subordinate Voting Shares" such that such Class A Subordinate Voting Shares have the special rights and restrictions substantially as set out in Appendix 1, and to create a new class of Class B Super Voting Shares without par value having the special rights and restrictions substantially as set out in the attached Appendix 2 (together, the "**Amendment**");

2. a notice of alteration altering the notice of articles to reflect the effect of this special resolution and the Amendment be filed by or on behalf of Tracker;

3. the articles of Tracker be amended by:

   (a) deleting Part 24.1 in its entirety and replacing it with a new Part 24.1, being the special rights and restrictions of the Class A Subordinate Voting Shares, having the text substantially as set out in Appendix 1 to this special resolution; and

   (b) creating new Part 24.1.1, being the special rights and restrictions of the Class B Super Voting Shares, having the text substantially as in Appendix 2 to this resolution;

such amendments to the articles taking effect upon the filing of the notice of alteration contemplated this special resolution;

4. notwithstanding the approval of this special resolution by the Shareholders, the Amendment shall be conditional on substantial completion of the conditions to closing of the Acquisition (as such term is defined in the Management Information Circular of Tracker dated November 10, 2020) and the Board of Directors of Tracker may, without any further notice or approval of the Shareholders, decide not to proceed with the Amendment; and

5. any one or more of the directors or officers of Tracker is hereby authorized and directed, acting for, in the name of and on behalf of Tracker, to execute or cause to be executed, under the seal of Tracker or otherwise, and to deliver or cause to be delivered, such other documents and instruments, and to do or cause to be done all such other acts and things, as may in the opinion of such director or officer of Tracker be necessary or desirable to carry out the intent of the foregoing resolution (including, without limitation, the execution and filing of such notice of alteration, amended and restated articles, applications and of certificates or other assurances that the Amendment will not adversely affect creditors or shareholders of Tracker), the execution of any such document or the doing of any such other act or thing by any director or officer of Tracker being conclusive evidence of such determination."

Appendix 1 to Amendment Resolution

Article 24.1

An unlimited number of Class A Subordinate Voting Shares, without nominal or par value, having attached thereto the special rights and restrictions as set forth below:

(a) **Voting Rights**. Holders of Class A Subordinate Voting Shares shall be entitled to notice of and to attend at any meeting of the shareholders of the Company, except a meeting of which only holders of another particular class or series of shares of the Company shall have the right to vote. At each such meeting holders of Class A Subordinate Voting Shares shall be entitled to one vote in respect of each Class A Subordinate Voting Share held.

(b) **Alteration to Rights of Class A Subordinate Voting Shares**. As long as any Class A Subordinate Voting Shares remain outstanding, the Company will not, without the consent of the holders of the Class A Subordinate Voting Shares by separate special resolution, prejudice or interfere with any right or special right attached to the Class A Subordinate Voting Shares.

(c) **Dividends**. Holders of Class A Subordinate Voting Shares shall be entitled to receive as and when declared by the directors, dividends in cash or property of the Company. No dividend will be declared or paid on the Class A Subordinate Voting Shares unless the Company simultaneously declares or pays, as applicable, equivalent dividends (on an as-converted to Class A Subordinate Voting Share basis) on the Class B Super Voting Shares.

(d) **Liquidation, Dissolution or Winding-Up**. In the event of the liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, or in the event of any other distribution of assets of the Company among its shareholders for the purpose of winding up its affairs, the holders of Class A Subordinate Voting Shares shall, subject to the prior rights of the holders of any shares of the Company ranking in priority to the Class A Subordinate Voting Shares be entitled to participate rateably along with all other holders of Class B Super Voting Shares (on an as-converted to Class A Subordinate Voting Share basis) and Class A Subordinate Voting Shares.

(e) **Rights to Subscribe; Pre-Emptive Rights**. The holders of Class A Subordinate Voting Shares are not entitled to a right of first refusal to subscribe for, purchase or receive any part of any issue of Class A Subordinate Voting Shares, or bonds, debentures or other securities of the Company now or in the future.

(f) **Subdivision or Consolidation**. No subdivision or consolidation of the Class A Subordinate Voting Shares or Class B Super Voting Shares shall occur unless, simultaneously, the Class A Subordinate Voting Shares and Class B Super Voting Shares are subdivided or consolidated in the same manner or such other adjustment is made so as to maintain and preserve the relative rights of the holders of the shares of each of the said classes.

Appendix 2 to Amendment Resolution

Article 24.1.1

An unlimited number of Class B Super Voting Shares, without nominal or par value, having attached thereto the special rights and restrictions as set forth below:

(a) **Voting Rights**. Holders of Class B Super Voting Shares shall be entitled to notice of and to attend at any meeting of the shareholders of the Company, except a meeting of which only holders of another particular class or series of shares of the Company shall have the right to vote. At each such meeting, holders of Class B Super Voting Shares will be entitled to one vote in respect of each Class A Subordinate Voting Share into which such Class B Super Voting Share could ultimately then be converted, which for greater certainty, shall initially equal one hundred (100) votes per Class B Super Voting Share.

(b) **Alteration to Rights of Class B Super Voting Shares**. As long as any Class B Super Voting Shares remain outstanding, the Company will not, without the consent of the holders of the Class B Super Voting Shares by separate special resolution, prejudice or interfere with any right or special right attached to the Class B Super Voting Shares. Consent of the holders of a majority of the outstanding Class B Super Voting Shares shall be required for any action that authorizes or creates shares of any class having preferences superior to or on a parity with the Class B Super Voting Shares. In connection with the exercise of the voting rights contained in this paragraph (b) each holder of Class B Super Voting Shares will have one vote in respect of each Class B Super Voting Share held.

(c) **Dividends**. The holder of Class B Super Voting Shares shall have the right to receive dividends, out of any cash or other assets legally available therefor, *pari passu* (on an as converted basis, assuming conversion of all Class B Super Voting Shares into Class A Subordinate Voting Shares at the Conversion Ratio) as to dividends and any declaration or payment of any dividend on the Class A Subordinate Voting Shares. No dividend will be declared or paid on the Class B Super Voting Shares unless the Company simultaneously declares or pays, as applicable, equivalent dividends (on an as-converted to Class A Subordinate Voting Share basis) on the Class A Subordinate Voting Shares.

(d) **Liquidation, Dissolution or Winding-Up**. In the event of the liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, or in the event of any other distribution of assets of the Company among its shareholders for the purpose of winding up its affairs, the holders of Class B Super Voting Shares will, subject to the prior rights of the holders of any shares of the Company ranking in priority to the Class B Super Voting Shares, be entitled to participate rateably along with all other holders of Class B Super Voting Shares (on an as-converted to Class A Subordinate Voting Share basis) and Class A Subordinate Voting Shares.

(e) **Rights to Subscribe; Pre-Emptive Rights**. The holders of Class B Super Voting Shares are not entitled to a right of first refusal to subscribe for, purchase or receive any part of any issue of Class A Subordinate Voting Shares, or bonds, debentures or other securities of the Company now or in the future.

(f) **Conversion.** Subject to the Conversion Restrictions set forth in this section (f), holders of Class B Super Voting Shares Holders shall have conversion rights as follows (the "**Conversion Rights**"):

(i) **Right to Convert**. Each Class B Super Voting Share shall be convertible, at the option of the holder thereof, at any time after the date of issuance of such share at the office of the Company or any transfer agent for such shares, into fully paid and non-assessable Class A Subordinate Voting Shares as is determined by multiplying the number of Class B Super Voting Shares by the Conversion Ratio applicable to such share, determined as hereafter provided, in effect on the date the Class B Super Voting Share is surrendered for conversion. The initial "***Conversion Ratio***" for shares of Class B Super Voting Shares shall be one hundred (100) Class A Subordinate

Voting Shares for each Class B Super Voting Share; provided, however, that the Conversion Ratio shall be subject to adjustment as set forth in subsections (vii) and (viii).

(ii) **Conversion Limitations**. Before any holder of Class B Super Voting Shares shall be entitled to convert the same into Class A Subordinate Voting Shares, the Board of Directors (or a committee thereof) shall designate an officer of the Company to determine if any Conversion Limitation set forth in Section (f)(iii) shall apply to the conversion of Class B Super Voting Shares.

(iii) **Foreign Private Issuer Protection Limitation**: The Company will use commercially reasonable efforts to maintain its status as a "foreign private issuer" (as determined in accordance with Rule 3b-4 under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**"). Accordingly, the Company shall not effect any conversion of Class B Super Voting Shares, and the holders of Class B Super Voting Shares shall not have the right to convert any portion of the Class B Super Voting Shares, pursuant to Section (f) or otherwise, to the extent that after giving effect to all permitted issuances after such conversions of Class B Super Voting Shares, the aggregate number of Class A Subordinate Voting Shares and Class B Super Voting Shares held of record, directly or indirectly, by residents of the United States (as determined in accordance with Rules 3b-4 and 12g3- 2(a) under the Exchange Act ("**U.S. Residents**")) would exceed forty percent (40%) (the "**40% Threshold**") of the aggregate number of Class A Subordinate Voting Shares and Class B Super Voting Shares issued and outstanding after giving effect to such conversions (the "**FPI Protective Restriction**"). The Board of Directors may by resolution increase the 40% Threshold to an amount not to exceed 50% and in the event of any such increase all references to the 40% Threshold herein, shall refer instead to the amended threshold set by such resolution.

Conversion Limitations. In order to effect the FPI Protection Restriction, each holder of Class B Super Voting Shares will be subject to the 40% Threshold based on the number of Class B Super Voting Shares held by such holder as of the date of the initial issuance of the Class B Super Voting Shares and thereafter at the end of each of the Company's subsequent fiscal quarters (each, a "**Determination Date**"), calculated as follows:

$X = [(A \times 0.4) - B] \times (C/D)$

Where on the Determination Date:

X = Maximum Number of Class A Subordinate Voting Shares Available for Issue upon Conversion of Class B Super Voting Shares by a holder.

A = The Number of Class A Subordinate Voting Shares and Class B Super Voting Shares issued and outstanding on the Determination Date.

B = Aggregate number of Class A Subordinate Voting Shares and Class B Super Voting Shares held of record, directly or indirectly, by U.S. Residents on the Determination Date.

C = Aggregate number of Class B Super Voting Shares held by holder on the Determination Date.

D = Aggregate number of all Class B Super Voting Shares on the Determination Date.

For purposes of this subsection (f)(iii), the Board of Directors (or a committee thereof) shall designate an officer of the Company to determine as of each Determination Date: (A) the 40% Threshold and (B) the FPI Protective Restriction. Within thirty (30) days of the end of each Determination Date (a "**Notice of Conversion Limitation**"), the Company will provide each holder of record a notice of the FPI Protection Restriction and the impact the FPI Protective

Provision has on the ability of each holder to exercise the right to convert Class B Super Voting Shares held by the holder. To the extent that requests for conversion of Class B Super Voting Shares subject to the FPI Protection Restriction would result in the 40% Threshold being exceeded, the number of such Class B Super Voting Shares eligible for conversion held by a particular holder shall be prorated relative to the number of Class B Super Voting Shares submitted for conversion. To the extent that the FPI Protective Restriction contained in this Section (f) applies, the determination of whether Class B Super Voting Shares are convertible shall be in the sole discretion of the Company.

(iv) **Mandatory Conversion**. Notwithstanding subsection (f)(iii), the Company may require each holder of Class B Super Voting Shares to convert all, and not less than all, the Class B Super Voting Shares at the applicable Conversion Ratio (a "**Mandatory Conversion**") if at any time all the following conditions are satisfied (or otherwise waived by special resolution of holders of Class B Super Voting Shares):

(A) the Class A Subordinate Voting Shares issuable upon conversion of all the Class B Super Voting Shares are registered for resale and may be sold by the holder thereof pursuant to an effective registration statement and/or prospectus covering the Class A Subordinate Voting Shares under the United States Securities Act of 1933, as amended (the "**U.S. Securities Act**");

(B) the Company is subject to the reporting requirements of Section 13 or 15(d) of the U.S. Exchange Act; and

(C) the Class A Subordinate Voting Shares are listed or quoted (and are not suspended from trading) on a recognized North American stock exchange or by way of reverse takeover transaction on the Toronto Stock Exchange, the TSX Venture Exchange, the Canadian Securities Exchange or Aequitas NEO Exchange (or any other stock exchange recognized as such by the Ontario Securities Commission).

The Company will issue or cause its transfer agent to issue each holder of Class B Super Voting Shares of record a Mandatory Conversion Notice at least 20 days prior to the record date of the Mandatory Conversion, which shall specify therein, (i) the number of Class A Subordinate Voting Shares into which the Class B Super Voting Shares are convertible and (ii) the address of record for such holder. On the record date of a Mandatory Conversion, the Company will issue or cause its transfer agent to issue each holder of record on the Mandatory Conversion Date certificates representing the number of Class A Subordinate Voting Shares into which the Class B Super Voting Shares are so converted and each certificate representing the Class B Super Voting Shares shall be null and void.

(v) **Disputes**. In the event of a dispute as to the number of Class A Subordinate Voting Shares issuable to a Holder in connection with a conversion of Class B Super Voting Shares, the Company shall issue to the Holder the number of Class A Subordinate Voting Shares not in dispute and resolve such dispute in accordance with Section(f)(xii).

(vi) **Mechanics of Conversion**. Before any holder of Class B Super Voting Shares shall be entitled to convert Class B Super Voting Shares into Class A Subordinate Voting Shares, the holder thereof shall surrender the certificate or certificates therefor, duly endorsed, at the office of the Company or of any transfer agent for Class A Subordinate Voting Shares, and shall give written notice to the Company at its principal corporate office, of the election to convert the same and shall state therein the name or names in which the certificate or certificates for Class A Subordinate Voting Shares are to be issued (each, a "**Conversion Notice**"). The Company shall (or shall cause its transfer agent to), as soon as practicable thereafter, issue and deliver at such

office to such holder, or to the nominee or nominees of such holder, a certificate or certificates for the number of Class A Subordinate Voting Shares to which such holder shall be entitled as aforesaid. Such conversion shall be deemed to have been made immediately prior to the close of business on the date of such surrender of the Class B Super Voting Shares to be converted, and the person or persons entitled to receive the Class A Subordinate Voting Shares issuable upon such conversion shall be treated for all purposes as the record holder or holders of such Class A Subordinate Voting Shares as of such date.

(vii) **Adjustments for Distributions**. In the event the Company shall declare a distribution to holders of Class A Subordinate Voting Shares payable in securities of other persons, evidences of indebtedness issued by the Company or other persons, assets (excluding cash dividends) or options or rights not otherwise causing adjustment to the Conversion Ratio (a "**Distribution**"), then, in each such case for the purpose of this subsection (f)(vii), the holders of Class B Super Voting Shares shall be entitled to a proportionate share of any such Distribution as though they were the holders of the number of Class A Subordinate Voting Shares into which their Class B Super Voting Shares are convertible as of the record date fixed for the determination of the holders of Class A Subordinate Voting Shares entitled to receive such Distribution.

(viii) **Recapitalizations; Stock Splits**. If at any time or from time-to-time, the Company shall (i) effect a recapitalization of the Class A Subordinate Voting Shares; (ii) issue Class A Subordinate Voting Shares as a dividend or other distribution on outstanding Class A Subordinate Voting Shares; (iii) subdivide the outstanding Class A Subordinate Voting Shares into a greater number of Class A Subordinate Voting Shares; (iv) consolidate the outstanding Class A Subordinate Voting Shares into a smaller number of Class A Subordinate Voting Shares; or (v) effect any similar transaction or action (each, a "**Recapitalization**"), provision shall be made so that the holders of Class B Super Voting Shares shall thereafter be entitled to receive, upon conversion of Class B Super Voting Shares, the number of Class A Subordinate Voting Shares or other securities or property of the Company or otherwise, to which a holder of Class A Subordinate Voting Shares deliverable upon conversion would have been entitled on such Recapitalization. In any such case, appropriate adjustment shall be made in the application of the provisions of this Section (f) with respect to the rights of the holders of Class B Super Voting Shares after the Recapitalization to the end that the provisions of this Section (f) (including adjustment of the Conversion Ratio then in effect and the number of Class B Super Voting Shares issuable upon conversion of Class B Super Voting Shares) shall be applicable after that event as nearly equivalent as may be practicable.

(ix) **No Fractional Shares and Certificate as to Adjustments**. No fractional Class A Subordinate Voting Shares shall be issued upon the conversion of any Class B Super Voting Shares and the number of Class A Subordinate Voting Shares to be issued shall be rounded up to the nearest whole Class A Subordinate Voting Share. Whether or not fractional Class A Subordinate Voting Shares are issuable upon such conversion shall be determined on the basis of the total number of shares of Class B Super Voting Shares the holder is at the time converting into Class A Subordinate Voting Shares and the number of Class A Subordinate Voting Shares issuable upon such aggregate conversion.

(x) **Adjustment Notice**. Upon the occurrence of each adjustment or readjustment of the Conversion Ratio pursuant to this Section (f), the Company, at its expense, shall promptly compute such adjustment or readjustment in accordance with the terms hereof and prepare and furnish to each holder of Class B Super Voting Shares a certificate setting forth such adjustment or readjustment and showing in detail the facts upon which such adjustment or readjustment is based. The Company shall, upon the written request at any time of any holder of Class B Super Voting Shares, furnish or cause to be furnished to such holder a like certificate setting forth (A) such adjustment and readjustment, (B) the Conversion Ratio for Class B Super

Voting Shares at the time in effect, and (C) the number of Class A Subordinate Voting Shares and the amount, if any, of other property which at the time would be received upon the conversion of a Class B Super Voting Share.

(xi) **Effect of Conversion**. All Class B Super Voting Shares which shall have been surrendered for conversion as herein provided shall no longer be deemed to be outstanding and all rights with respect to such shares shall immediately cease and terminate at the time of conversion (the “**Conversion Time**”), except only the right of the holders thereof to receive Class A Subordinate Voting Shares in exchange therefor and to receive payment in lieu of any fraction of a share otherwise issuable upon such conversion.

(xii) **Disputes**. Any holder of Class B Super Voting Shares that beneficially owns more than 5% of the issued and outstanding Class B Super Voting Shares may submit a written dispute as to the determination of the conversion ratio or the arithmetic calculation of the conversion ratio of Class B Super Voting Shares to Class A Subordinate Voting Shares, the Conversion Ratio, 40% Threshold or the FPI Protective Restriction by the Company to the Board of Directors with the basis for the disputed determinations or arithmetic calculations. The Company shall respond to the holder within five (5) Business Days of receipt, or deemed receipt, of the dispute notice with a written calculation of the conversion ratio, the Conversion Ratio, 40% Threshold or the FPI Protective Restriction, as applicable. If the holder and the Company are unable to agree upon such determination or calculation of the Conversion Ratio or the FPI Protective Restriction, as applicable, within five (5) Business Days of such response, then the Company and the holder shall, within one (1) Business Day thereafter submit the disputed arithmetic calculation of the conversion ratio, Conversion Ratio or the FPI Protective Restriction to the Company’s independent, outside accountant. The Company, at the Company’s expense, shall cause the accountant to perform the determinations or calculations and notify the Company and the holder of the results no later than five (5) Business Days from the time it receives the disputed determinations or calculations. Such accountant’s determination or calculation, as the case may be, shall be binding upon all parties absent demonstrable error.

(g) **Notices of Record Date.** Except as otherwise provided under applicable law, in the event of any taking by the Company of a record of the holders of any class of securities for the purpose of determining the holders thereof who are entitled to receive any dividend (other than a cash dividend) or other distribution, any right to subscribe for, purchase or otherwise acquire any shares of any class or any other securities or property, or to receive any other right, the Company shall mail to each holder of Class B Super Voting Shares, at least 20 days prior to the date specified therein, a notice specifying the date on which any such record is to be taken for the purpose of such dividend, distribution or right, and the amount and character of such dividend, distribution or right.