ROCKSHIELD CAPITAL CORP.

NOTICE OF MEETING AND INFORMATION CIRCULAR FOR

A SPECIAL MEETING OF SHAREHOLDERS

IN RESPECT OF A PLAN OF ARRANGEMENT

BETWEEN

ROCKSHIELD CAPITAL CORP.

AND

ROCKSHIELD ACQUISITION CORP.

AND

ROCKSHIELD OPPORTUNITIES CORP.

March 19, 2018
with information as at March 13, 2018
(unless stated otherwise)

No securities regulatory authority has in any way passed upon the merits of the transaction described in this information circular.

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ROCKSHIELD CAPITAL CORP.
(the "Company")

Suite 1305, 1090 West Georgia Street
Vancouver, British Columbia V6E 3V7
Tel: (604) 315-1237
Fax: (604) 683-1585
website: www.rockshield.ca

NOTICE OF SPECIAL MEETING OF SHAREHOLDERS

The special meeting of Shareholders of **Rockshield Capital Corp.** (the "**Company**" or "**Rockshield**") will be held at Suite 1500 – 1055 West Georgia Street, Vancouver, British Columbia, Canada, on Tuesday, April 17, 2018 at 10:00 a.m. (Pacific Time) (the "**Meeting**") for the following purposes:

1. pursuant to an order (the "**Interim Order**") dated March 16, 2018 of the British Columbia Supreme Court to consider and, if thought fit, to pass a special resolution (the "**Arrangement Resolution**") to approve an arrangement (the "**Arrangement**") by the Company under sections 288 to 291, inclusive, of the *Business Corporations Act* (British Columbia) (the "**Act**") involving the Company, Rockshield Acquisition Corp. ("**AcquiCo**") and Rockshield Opportunities Corp. ("**OppCo**"), and the full text of the Arrangement Resolution is set out in Schedule A hereto, and the Arrangement is more particularly described in, the Management Information Circular (the "**Circular**") accompanying this Notice of Special Meeting (the "**Notice**");
2. to consider, and if thought fit, to pass, with or without variation, an ordinary resolution to approve an alteration to the Articles of the Company, as described in the Circular (the "**Articles Amendment Resolution**"). The Articles Amendment Resolution is more particularly described in the Circular, and will be in substantially the form set out in Schedule F to the Circular with the text of the amendment which will be effected upon alteration of the Articles set out in Schedule G to the Circular; and
3. To consider other matters, including without limitation such amendments or variations to the foregoing resolution, as may properly come before the Meeting or any adjournment thereof.

The Circular has been prepared for the Meeting as a supplement to the Notice. The Circular contains details of matters to be considered at the Meeting. The texts of the Arrangement Resolution and the agreement in respect of the Arrangement are set forth in Schedules A and B, respectively, to the Circular.

AND TAKE NOTICE that Rockshield Shareholders who validly dissent from the Arrangement will be entitled to be paid the fair value of their Rockshield Shares subject to strict compliance with the provisions of the Interim Order (attached as Schedule C to the Circular), the Plan of Arrangement and sections 237 to 247 of the Act. The dissent rights are described in Schedule E to the Circular. Failure to strictly comply with the requirements set forth in the Plan of Arrangement sections 237 to 247 of the Act may result in the loss of any right of dissent.

The Circular provides additional information relating to the matters to be dealt with at the Meeting and is deemed to form part of this Notice. In addition to the Notice and the Circular is a form of proxy (the "**Proxy**") for use at the Meeting. Any adjourned meeting resulting from an adjournment of the Meeting will be held at a time and place to be specified at the Meeting.

No other matters are contemplated, however any permitted amendment to or variation of any matter identified in this Notice may properly be considered at the Meeting. The Meeting may also consider the transaction of such other business as may properly come before the Meeting or any adjournment thereof.

The Board of Directors (the "**Board**") of the Company has fixed March 13, 2018 as the record date for determining the shareholders who are entitled to receive notice of and to vote at the Meeting. Only holders of

record of Common Shares of the Company ("**Rockshield Shareholders**") at the close of business on March 13, 2018 will be entitled to receive notice of and to vote at the Meeting or any adjournment thereof.

The Circular contains details of matters to be considered at the Meeting. **Please review the Circular before voting.**

Registered Rockshield Shareholders who are unable to attend the Meeting in person and who wish to ensure that their Common Shares will be voted at the Meeting are requested to complete, date and sign the enclosed Proxy, or another suitable form of proxy and deliver it in accordance with the instructions set out in the Proxy and in the Circular.

Beneficial (non-registered) Rockshield Shareholders who plan to attend the Meeting must follow the instructions set out in the Proxy or voting instruction form and in the Circular to ensure that their Common Shares will be voted at the Meeting. If you hold your Common Shares in a brokerage account you are a beneficial (non-registered) shareholder.

To be effective, the Proxy, or another suitable form of proxy, must be duly completed and signed and then deposited with either the Company or the Company's registrar and transfer agent, Computershare Trust Company of Canada, at the 8th Floor, 100 University Avenue, Toronto, Ontario, M5J 2Y1, by fax within North America at 1-866-249-7775, outside North America at 1-416-263-9524, or voted via telephone or internet (online) as specified in the Proxy, no later than 10:00 a.m. on April 13, 2018.

DATED at Vancouver, British Columbia, March 19, 2018.

BY ORDER OF THE BOARD OF DIRECTORS

"David J. Doherty"

David J. Doherty
President and Chief Executive Officer

ROCKSHIELD CAPITAL CORP.
(the "Company")

Suite 1305, 1090 West Georgia Street
Vancouver, British Columbia V6E 3V7
Tel: (604) 315-1237
Fax: (604) 683-1585
website: www.rockshield.ca

MANAGEMENT INFORMATION CIRCULAR

(unless otherwise specified, information is as of March 13, 2018)

This Management Information Circular (the "**Circular**") is furnished in connection with the solicitation of proxies by the management of **Rockshield Capital Corp.** (the "**Company**") for use at the special meeting (the "**Meeting**") of the Company (and any adjournment thereof) to be held on April 17, 2018 at the time and place and for the purposes set forth in the accompanying Notice of Meeting.

This Circular describes the matters that need to be dealt with at the special meeting of the Company and concerning the Arrangement.

In this Management Information Circular (the "**Circular**"), references to the "**Company**", the "**Corporation**", "**we**" and "**our**" refer to Rockshield Capital Corp. "**Common Shares**" or "**Rockshield Shares**" means common shares without par value in the capital of the Company. "**Beneficial Shareholders**" means shareholders who do not hold Common Shares in their own name and "**intermediaries**" refers to brokers, investment firms, clearing houses and similar entities that own securities on behalf of Beneficial Shareholders.

Unless the context otherwise requires, capitalized terms used herein and not otherwise defined shall have the meanings set forth in the Glossary of Terms in this Circular.

In considering whether to vote for the approval of the Arrangement, Rockshield Shareholders should be aware that there are various risks, including those described in the Section entitled "Risk Factors" in this Circular. Rockshield Shareholders should carefully consider these risk factors, together with other information included in this Circular, before deciding whether to approve the Arrangement.

The board of directors of the Company (the "**Board**") has approved the contents and the sending of this Circular. All dollar amounts referred to herein are expressed in Canadian dollars unless otherwise indicated.

MEETING MATTERS

At the Meeting, the Rockshield Shareholders will be asked, among other things:

1. To consider and, if thought fit, to pass a special resolution (the "**Arrangement Resolution**") to approve an arrangement (the "**Arrangement**") by the Company under sections 288 to 291, inclusive, of the *Business Corporations Act* (British Columbia) (the "**Act**") involving the Company, Rockshield Acquisition Corp. ("**AcquiCo**") and Rockshield Opportunities Corp. ("**OppCo**"), and the full text of the Arrangement Resolution is set out in Schedule A hereto. The Arrangement will consist of the distribution of shares of both Rockshield subsidiaries AcquiCo and OppCo to the Rockshield Shareholders; and

2. To consider and, if thought fit, to pass an ordinary resolution to approve an alteration to the Articles of the Company (the "**Articles Amendment Resolution**") pursuant to the Act.

By passing either of the Arrangement Resolution and the Articles Amendment Resolution, the Rockshield Shareholders will also be giving authority to the Board to use its best judgment to proceed with and cause the Company to complete the Arrangement without any requirement to seek or obtain any further approval of the Rockshield Shareholders.

INFORMATION CONTAINED IN THIS CIRCULAR

The information contained in this Circular is given as at March 13, 2018, unless otherwise noted.

No person has been authorized to give any information or to make any representation in connection with the Arrangement and other matters described herein other than those contained in this Circular and, if given or made, any such information or representation should be considered not to have been authorized by the Company.

This Circular does not constitute the solicitation of an offer to purchase any securities or the solicitation of a proxy by any person 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 any person to whom it is unlawful to make such solicitation.

Information contained in this Circular should not be construed as legal, tax or financial advice and Rockshield Shareholders are urged to consult their own professional advisers in connection therewith.

Descriptions in the body of this Circular of the terms of the Arrangement Agreement and the Plan of Arrangement are merely summaries of the terms of those documents. Rockshield Shareholders should refer to the full text of the Arrangement Agreement and the Plan of Arrangement for complete details of those documents. The full text of the Arrangement Agreement is attached to this Circular as Schedule B and the Plan of Arrangement is attached as Schedule "A" to the Arrangement Agreement.

INFORMATION CONCERNING FORWARD–LOOKING STATEMENTS

Except for statements of historical fact contained herein, the information presented in this Circular constitutes "forward–looking statements" or "information" (collectively "**statements**"). These statements relate to analyses and other information that are based on forecasts of future results, estimates of amounts not yet determinable and assumptions of management.

In some cases, forward-looking statements can be identified by terminology such as "may", "will", "expect", "plan", "anticipate", "believe", "intend", "estimate", "predict", "forecast", "outlook", "potential", "continue", "should", "likely", or the negative of these terms or other comparable terminology. Although management believes that the anticipated future results, performance or achievements expressed or implied by the forward-looking statements and information are based upon reasonable assumptions and expectations, the reader should not place undue reliance on forward-looking statements and information because they involve assumptions, known and unknown risks, uncertainties and other factors which may cause the actual results, performance or achievements of the Company and/or the Rockshield Subsidiaries to differ materially from anticipated future results, performance or achievements expressed or implied by such forward-looking statements and information. Factors that could cause actual results to differ materially from those set forth in the forward-looking statements and information include, but are not limited to, risks related to our limited operating history and history of limited or no earnings, competition from other companies in similar industries, risks inherent with operations in emerging countries, dependence on key personnel, general

economic conditions, local economic conditions, interest rates, availability of equity and debt financing, development costs, including costs of labor and/or equipment, the proposed acquisition will not be completed as contemplated or at all, no market for securities, delays in obtaining, or inability to obtain, required government and/or regulatory approvals or financing, as well as other risk factors described from time to time in the documents filed by us with applicable securities regulators, including in this Circular under the heading "*Risk Factors*".

Forward–looking statements are made based on management's beliefs, estimates and opinions on the date the statements are made and the Company undertakes no obligation to update any forward–looking statement if these beliefs, estimates and opinions or other circumstances should change, except as may be required by applicable law.

SUMMARY OF THE ARRANGEMENT

The following is a summary of the information contained elsewhere in this Circular concerning a proposed reorganization of the Company by way of the Arrangement. Certain capitalized words and terms used in this summary are defined in the Glossary of Terms. This summary is qualified in its entirety by the more detailed information appearing or referred to elsewhere in this Circular and the schedules attached hereto.

The Company is a publicly traded early stage venture capital fund with its Common Shares listed on the Canadian Securities Exchange (the "**CSE**").

Pursuant to the terms of an Arrangement Agreement dated March 13, 2018 among the Company and AcquiCo and OppCo (the "**Arrangement Agreement**"), Rockshield will distribute the AcquiCo Shares and OppCo Shares, respectively, to the Rockshield Shareholders. Each Rockshield Shareholder as of the Share Distribution Record Date, other than a Dissenting Shareholder, will, immediately after the Arrangement, hold one Rockshield Share and its pro–rata share of each of AcquiCo Shares and OppCo Shares, respectively to be distributed under the Arrangement for each Rockshield Share currently held.

In order to effect the Proposed Spin-Out and pursuant to the terms of asset purchase agreements to be entered into between the Company and AcquiCo (the "**AcquiCo Asset Purchase Agreement**") and between the Company and OppCo (the "**OppCo Asset Purchase Agreement**"), the Company will, prior to the Effective Time, transfer certain of its investments in the cannabis industry (the "**AcquiCo Assets**") to AcquiCo in exchange for 3,000,000 common shares in the capital of AcquiCo (the "**AcquiCo Shares**"). and will transfer certain of its investments in the health sciences industry (the "**OppCo Assets**" and, together with the AcquiCo Assets, the "**Assets**") to OppCo in exchange for 3,000,000 common shares in the capital of OppCo (the "**OppCo Shares**"). The terms and conditions of the AcquiCo Asset Purchase Agreement and the OppCo Asset Purchase Agreement have not been finalized and the sale of the Assets (the "**Asset Sale**") will be subject to completion of the Arrangement. It is also anticipated that the Asset Sale will be subject to standard closing conditions, including requisite corporate and regulatory approvals, financing and due diligence. See "*The Arrangement – Details of the Arrangement*".

The Company believes that moving the Assets into two new subsidiary public companies offers a number of benefits to shareholders as follows:

(a) The Company believes that AcquiCo and OppCo will each be better able to pursue their own specific investment strategies without being subject to the constraints of any other business.

(b) AcquiCo and OppCo will each also have the flexibility to implement their own unique growth strategies, allowing each subsidiary company, as its own organization, to refine and refocus its investment strategy.

(c) Additionally, because AcquiCo and OppCo will each be focused on their own line of business, each subsidiary company will be more readily understood by public investors, which will give both AcquiCo and OppCo a better position from which to raise capital and align management and employee incentives with the interests of their shareholders.

Recommendation and Approval of the Board of Directors

The directors of the Company have concluded that the terms of the Arrangement are fair and reasonable to, and in the best interests of the Company and the Rockshield Shareholders. The Board has therefore approved the Arrangement and authorized the submission of the Arrangement to the Rockshield Shareholders and the Supreme Court of British Columbia (the "**Court**") for approval. The Board recommends that Rockshield Shareholders vote FOR the approval of the Arrangement. See "*The Arrangement – Recommendation of Directors*".

The Arrangement must be approved by two-thirds of the votes cast at the Meeting by Rockshield Shareholders and by the Court which, the Company is advised, will consider, among other things, the fairness of the Arrangement to the Rockshield Shareholders.

There is availability of rights of dissent to registered Rockshield Shareholders with respect to the Arrangement.

Reasons for the Arrangement

The decision to proceed with the Arrangement was based on the following primary considerations:

1. the Company intends to diversify its investment portfolio, which is currently heavily focused on cannabis and health sciences, in order minimize risk and to appeal to a broader range of investors;
2. the distribution of AcquiCo Shares and OppCo Shares will give the Rockshield Shareholders a direct interest in both AcquiCo and OppCo, each of which will have a refocused and refined investment strategy pertaining to its specialized investment portfolio;
3. as separate companies with separate assets, the Company, and its subsidiaries AcquiCo and OppCo, will have direct access to public and private capital markets and will be able to: issue debt and equity to fund improvements and development of their assets; and finance the acquisition and development of any new assets they may acquire on a priority basis;
4. the directors and officers of AcquiCo and OppCo after the Arrangement will initially include certain of the same directors and officers that currently manage the Company, preserving the management know-how and direction of the Company for the benefit of the Rockshield Shareholders;
5. as separate companies with separate assets, the Company, and its subsidiaries AcquiCo and OppCo will be able to establish equity based compensation programs to enable it to better attract, motivate and retain directors, officers and key employees, thereby better aligning management and employee incentives with the interests of shareholders;
6. the Arrangement must be approved by at least two-thirds of the votes cast in respect of the Arrangement Resolution by Rockshield Shareholders present in person or represented by proxy at the Meeting, on the basis of one vote per Rockshield Share. The Arrangement must also be sanctioned by the Court, which will consider the fairness of the Arrangement to Rockshield Shareholders; and
7. registered Rockshield Securityholders who oppose the Arrangement may, on strict compliance with certain conditions, exercise their Dissent Rights and receive the fair value of the Dissent Securities in accordance with the Arrangement.

Conduct of Meeting and Shareholder Approval

The Interim Order provides that in order for the Arrangement to proceed, the Arrangement Resolution must be passed, with or without variation, by at least 66 and 2/3rds of the eligible votes cast with respect to the Arrangement Resolution by Rockshield Shareholders present in person or by proxy at the Meeting. See "*The Arrangement – Shareholder Approval*".

Court Approval

The Arrangement, as structured, requires Court approval. Prior to mailing this Circular, the Company obtained the Interim Order of the Court authorizing the calling and holding of the Meeting and providing for certain other procedural matters. The Interim Order does not constitute approval of the Arrangement or the contents of this Circular by the Court. The Interim order is attached to this Circular as Schedule C.

The Notice of Hearing with respect to the Final Order is attached to this Circular as Schedule D. In hearing the petition for the Final Order, the Court will consider, among other things, the fairness of the Arrangement to the Rockshield Shareholders. The Court will also be advised that based on the Court's approval of the Arrangement, the Company; and AcquiCo and OppCo will rely on an exemption from registration pursuant to Section 3(a)(10) of the *U.S. Securities Act* for the issuance of the New Shares(defined below), AcquiCo Sharse and OppCo Shares to any United States based Rockshield Shareholders. Assuming approval of the Arrangement by the Rockshield Shareholders at the Meeting, the hearing for the Final Order is expected to take place at 9:45 a.m. (Vancouver time) on or after April 19, 2018, or at such other date and time as the Court may direct. At this hearing, any Rockshield Shareholder or director, creditor, auditor or other interested party of the Company who wishes to participate or to be represented or who wishes to present evidence or argument may do so, subject to filing an application response and satisfying certain other requirements. See "*The Arrangement – Court Approval of the Arrangement*".

Income Tax Considerations

Canadian Federal income tax considerations for Rockshield Shareholders who participate in the Arrangement or who dissent from the Arrangement are set out in the summary herein entitled "*Income Tax Considerations – Certain Canadian Federal Income Tax Considerations*".

Rockshield Shareholders should carefully review the tax considerations applicable to them under the Arrangement and are urged to consult their own legal, tax and financial advisors in regard to their particular circumstances.

Investment Considerations

Investments in development stage companies such as Rockshield, AcquiCo and OppCo are highly speculative and subject to numerous and substantial risks which should be considered in relation to the Arrangement. There is no assurance that a public market will continue in the New Shares or that there will be a public market in the AcquiCo Shares and OppCo Shares after the Effective Date. See "*Risk Factors*".

Right to Dissent

Rockshield Shareholders will have the right to dissent from the Arrangement as provided in the Interim Order, the Plan of Arrangement and sections 237 to 247 of the Act. Any Rockshield Shareholder who dissents will be entitled to be paid in cash the fair value for their Rockshield Shares held so long as such Dissenting Shareholder: (i) does not vote any of his, her or its Rockshield Shares in favour of the Arrangement Resolution, (ii) provides to the Company written objection to the Arrangement, including the Plan of

Arrangement, to the Company's head office at Suite 1305 – 1090 West Georgia Street, Vancouver, British Columbia, Canada V6E 3V7, at least two (2) days before the Meeting or any postponement(s) or adjournment(s) thereof, and (iii) otherwise complies with the requirements of the Plan of Arrangement and sections 237 to 247 of the Act. See "*Right of Dissent*".

Stock Exchange Listing

The Rockshield Shares are currently listed for trading on the CSE and will continue to be listed following completion of the Arrangement.

There can be no guarantee that the AcquiCo Shares and/or the OppCo Shares will be listed on any stock exchange as a result of the completion of the Arrangement and the Asset Sale.

Failure to Complete Arrangement

IN THE EVENT THE ARRANGEMENT RESOLUTION IS NOT PASSED BY ROCKSHIELD SHAREHOLDERS, THE COURT DOES NOT APPROVE THE ARRANGEMENT OR THE ARRANGEMENT DOES NOT PROCEED FOR SOME OTHER REASON, THE COMPANY WILL CONTINUE TO CARRY ON WITH ITS CURRENT BUSINESS.

Information Concerning the Company and Subsidiaries after the Arrangement

Following completion of the Arrangement, the Company will continue to carry on its primary business activities and will continue to diversify its investment portfolio. The Rockshield Shares will continue to be listed on the CSE. Each Rockshield Shareholder will continue to be a shareholder of the Company. Each Rockshield Shareholder on the Share Distribution Record Date will receive one AcquiCo Share, and one OppCo Share, for every Rockshield Share (multiplied by the Conversion Factor) to be distributed to such Rockshield Shareholder under the Arrangement. See "*The Company after the Arrangement*" for a summary description of the Company assuming completion of the Arrangement.

Following completion of the Arrangement, AcquiCo and OppCo will each apply to become a reporting issuer, and the AcquiCo Shareholders and Opp Co Shareholders will include the holders of Rockshield Shares on the Share Distribution Record Date. Rockshield Shareholders will have all of Rockshield's interest in the AcquiCo Assets and OppCo Assets.

Risk Factors

In considering whether to vote for the approval of the Arrangement, Rockshield Shareholders should be aware that there are various risks, including those described in the Section entitled "Risk Factors" in this Circular. Rockshield Shareholders should carefully consider these risk factors, together with other information included in this Circular, before deciding whether to approve the Arrangement.

GLOSSARY OF TERMS

The following is a glossary of general terms and abbreviations used in this Circular:

"**AcquiCo**" means Rockshield Acquisition Corp., a private British Columbia company incorporated under number BC1144886 on December 12, 2017;

"**AcquiCo Assets**" means 130,000 common shares in the capital of Plus Products Holdings Inc.;

"**AcquiCo Shareholder**" means a holder of common shares of AcquiCo (defined below);

"**AcquiCo Shares**" means the common shares without par value in the authorized share structure of Rockshield Acquisition Corp., as constituted on the date of this Circular;

"**Act**" means the *Business Corporations Act* (British Columbia), S.B.C. 2002, c. 57, as amended or replaced from time to time, including the regulations promulgated thereunder;

"**Applicable Laws**" means all applicable corporate laws, rules of applicable stock exchanges and applicable securities laws, including the rules, regulations, notices, instruments, blanket orders and policies of the securities regulatory authorities in Canada;

"**Arrangement**" means the arrangement pursuant to section 288 of the Act set forth in the Plan of Arrangement;

"**Arrangement Agreement**" means the agreement dated effective March 13, 2018 among the Company and AcquiCo and OppCo, a copy of which is attached as Schedule B to this Circular, and any amendment(s) or variation(s) thereto;

"**Arrangement Resolution**" means the special resolution in respect of the Arrangement matters to be considered by the Rockshield Shareholders at the Meeting, the full text of which is set out in Schedule A to this Circular;

"**Assets**" means the assets of Rockshield to be transferred to AcquiCo and OppCo pursuant to the Arrangement, as more particularly described in Schedule "B" attached to the Plan of Arrangement;

"**Board**" means the board of directors of the Company;

"**Business Day**" means a day other than a Saturday, Sunday or other than a day when banks in the City of Vancouver, British Columbia are not generally open for business;

"**CEO**" means an individual who is, or who has acted as chief executive officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year;

"**CFO**" means an individual who acted as chief financial officer of the Company, or acted in a similar capacity, for any part of the most recently completed financial year;

"**Circular**" means this Information Circular;

"**Closing Date**" has the meaning ascribed in §5.2 of the Arrangement Agreement;

"**Company**" or "**Rockshield**" means Rockshield Capital Corp.;

"**Computershare**" means Computershare Trust Company of Canada, the transfer agent of Rockshield;

"**Conversion Factor**" means 0.0653 (subject to adjustment in the event that Rockshield completes a Common Share consolidation prior to the Effective Date) as of the close of business on the Share Distribution Record date or such other number as determined by the Board;

"**Court**" means the Supreme Court of British Columbia;

"**Court Registrar**" means the Registrar of the Supreme Court of British Columbia;

"**CSE**" means the Canadian Securities Exchange;

"**Dissenting Shareholder**" means a Rockshield Shareholder who validly exercises rights of dissent under the Arrangement and who will be entitled to be paid fair value for his, her or its Rockshield Shares;

"**Dissenting Shares**" means the Rockshield Shares in respect of which Dissenting Shareholders have exercised a right of dissent;

"**Effective Date**" means the date the Arrangement becomes effective under the Act;

"**Effective Time**" means 10:00 a.m. (Vancouver time) on the Effective Date;

"**Final Order**" means the order of the Court approving the Arrangement; as such order may be affirmed, amended or modified by any court of competent jurisdiction;

"**IFRS**" means international financial reporting standards in effect in Canada at the relevant time, including the accounting recommendations in the Handbook of the Canadian Institute of Chartered Accountants;

"**Incentive Plan**" means any plan providing compensation that depends on achieving certain performance goals or similar conditions within a specified period;

"**Incentive Plan Award**" means compensation awarded, earned, paid, or payable under an Incentive Plan;

"**Interim Order**" means an interim order of the Court concerning the Arrangement in respect of Rockshield, containing declarations and directions with respect to the Arrangement and the holding of the Rockshield Meeting dated March 18, 2018, a copy of which is attached as Schedule C to this Circular, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

"**Intermediaries**" refers to brokers, investment firms, clearing houses and similar entities that own securities on behalf of Beneficial Shareholders;

"**Laws**" means all laws, by-laws, statutes, rules, regulations, principles of law, orders, ordinances, protocols, codes, guidelines, policies, notices, directions and judgments or other requirements and the terms and conditions of any grant of approval, permission, authority or license of any governmental entity (including the CSE) or self-regulatory authority, to the extent each of the foregoing have the force of law, and the term "applicable" with respect to such laws and in a context that refers to one or more Parties, means such laws as are applicable to such Party or its business, undertaking, property or securities and emanate from a Person having jurisdiction over the Party or Parties or its or their business, undertaking, property or securities; and "Laws" includes environmental laws;

"**Meeting**" means the special meeting of the Rockshield Shareholders to be held on April 17, 2018, and any adjournment(s) or postponement(s) thereof;

"**New Shares**" means the new class of common shares without par value which Rockshield will create pursuant to §3.1 of the Plan of Arrangement and which, immediately after the Effective Date, will be identical in every relevant respect to the Rockshield Shares;

"**Notice of Meeting**" means the notice of special meeting of the Rockshield Shareholders in respect of the Meeting;

"**OppCo**" means Rockshield Opportunities Corp., a private British Columbia company incorporated under number BC1144891 on December 12, 2017;

"**Oppco Assets**" means 13,000 common shares in the capital of Helius Medical Technologies Inc.;

"**OppCo Shareholder**" means a holder of common shares of OppCo (defined above);

"**OppCo Shares**" means the common shares without par value in the authorized share structure of Rockshield Opportunities Corp., as constituted on the date of this Circular;

"**Parties**" means Rockshield and AcquiCo and OppCo (defined above); and "**Party**" means any one of them;

"**Person**" means an individual, partnership, unincorporated association, unincorporated syndicate, unincorporated organization, trust, trustee, executor, administrator or other legal representative;

"**Rockshield**" or the "**Company**" or the "**Corporation**" means Rockshield Capital Corp.;

"**Rockshield Class A Shares**" means the renamed and re-designated Rockshield Shares as described in §3.1 of the Plan of Arrangement;

"**Rockshield Class A Preferred Shares**" means the Class "A" preferred shares without par value which Rockshield will create and issue pursuant to §3.1 of the Plan of Arrangement;

"**Rockshield Shareholders**" means the holders from time to time of Rockshield Shares;

"**Rockshield Shares**" means the common shares without par value in the authorized share capital of Rockshield, as constituted on the date of the Arrangement Agreement;

"**Rockshield Warrants**" means the common share purchase warrants of Rockshield outstanding on the Effective Date;

"**Plan of Arrangement**" means the plan of arrangement substantially in the form set out in Schedule "A" to the Arrangement Agreement, which Arrangement Agreement is attached as Schedule B to this Circular, and any amendment(s) or variation(s) thereto;

"**Proposed Spin-Out**" means the proposed spin-out by Rockshield of AcquiCo and OppCo, subject to completion of the Arrangement;

"**Proxy**" means the form of proxy accompanying this Circular;

"**Registered Shareholder**" means a registered holder of Rockshield Shares as recorded in the shareholder register of Rockshield maintained by Computershare Trust Company of Canada on the Record Date defined above;

"**Registrar**" means the person appointed as the Registrar of Companies under section 400 of the Act;

"**SEC**" means the United States Securities and Exchange Commission;

"**SEDAR**" means the System for Electronic Document Analysis and Retrieval;

"**Share Distribution Record Date**" means the close of business on April 4, 2018 or such other date as agreed to by Rockshield and AcquiCo and OppCo, which date establishes the Rockshield Shareholders who will be entitled to receive AcquiCo Shares and OppCo Shares pursuant to the Plan of Arrangement;

"**Tax Act**" means the *Income Tax Act* (Canada) and the regulations thereunder, all as amended from time to time;

"**Transfer Agent**" means Computershare Trust Company of Canada;

"**U.S. Exchange Act**" means the *United States Securities Exchange Act of 1934*, as may be amended, or replaced, from time to time; and

"**U.S. Securities Act**" means the *United States Securities Act of 1933*, as may be amended, or replaced, from time to time.

GENERAL PROXY INFORMATION

Solicitation of Proxies

The solicitation of proxies will be primarily by mail, but proxies may be solicited personally or by telephone by directors, officers and regular employees of the Company. The Company will bear all costs of this solicitation. We have arranged for intermediaries to forward the meeting materials to Beneficial Shareholders of Common Shares held of record by those intermediaries and we may reimburse the intermediaries for their reasonable fees and disbursements in that regard.

Appointment of Proxyholders

The individuals named in the accompanying form of proxy (the "**Proxy**") are directors and/or officers of the Company. **If you are a shareholder entitled to vote at the Meeting, you have the right to appoint a person or Company other than either of the persons designated in the Proxy, who need not be a shareholder, to attend and act for you on your behalf at the Meeting. You may do so either by inserting the name of that other person in the blank space provided in the Proxy or by completing and delivering another suitable form of proxy.**

Voting by Proxyholder

The persons named in the Proxy will vote or withhold from voting the Common Shares represented thereby in accordance with your instructions on any ballot that may be called for. If you specify a choice with respect to any matter to be acted upon, your Common Shares will be voted accordingly. The Proxy confers discretionary authority on persons named therein with respect to:

(a) each matter or group of matters identified therein for which a choice is not specified, other than the appointment of an auditor and the election of directors;

(b) any amendment to or variation of any matter identified therein; and

(c) any other matter that properly comes before the Meeting.

In respect of a matter for which a choice is not specified in the Proxy, the management appointee acting as a proxyholder will vote in favour of each matter identified on the Proxy and, if applicable, for the nominees of management for directors and auditors as identified in the Proxy.

Registered Shareholders

If you are a registered shareholder, you may wish to vote by proxy whether or not you are able to attend the Meeting in person. To submit a proxy you may do so using one of the following methods:

(a) complete, date and sign the enclosed form of proxy and return it to the Company's transfer agent, Computershare Trust Company of Canada ("**Computershare**"), by fax within North America at 1-866-249-7775, outside North America at 1-416-263-9524, or by mail to the 8th Floor, 100 University Avenue, Toronto, Ontario, M5J 2Y1 or;

(b) use a touch-tone phone to transmit voting choices to a toll free number. Registered shareholders must follow the instructions of the voice response system and refer to the enclosed proxy form for the toll-free number, the holder's account number and the proxy access number; or

(c) log on to Computershare's internet voting website at www.investorvote.com. Registered Shareholders must follow the instructions provided at the site and refer to the enclosed proxy form for the holder's account number and the proxy access number;

Be sure that the proxy is received at least 48 hours (excluding Saturdays, Sundays and holidays) before the Meeting or the adjournment thereof at which the proxy is to be used.

Beneficial Shareholders

The following information is of significant importance to shareholders who do not hold Common Shares in their own name. Beneficial Shareholders should note that the only proxies that can be recognized and acted upon at the Meeting are those deposited by registered shareholders (those whose names appear on the records of the Corporation as the registered holders of Common Shares) or as set out in the following disclosure.

If Common Shares are listed in an account statement provided to a shareholder by a broker, then in almost all cases those Common Shares will not be registered in the shareholder's name on the records of the Corporation. Such Common Shares will more likely be registered under the names of intermediaries. In Canada the vast majority of such Common Shares are registered 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), and in the United States, 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).

Intermediaries are required to seek voting instructions from Beneficial Shareholders in advance of meetings of shareholders. Every intermediary has its own mailing procedures and provides its own return instructions to clients.

There are two kinds of Beneficial Shareholders: Objecting Beneficial Owners ("**OBOs**") object to their name being made known to the issuers of securities which they own; and Non-Objecting Beneficial Owners ("**NOBOs**") who do not object to the issuers of the securities they own knowing who they are.

These securityholder materials are being sent to both registered and non-registered (beneficial) owners of the securities of the Corporation. If you are a non-registered (beneficial) owner, and if the Corporation or its agent has sent these materials directly to you, your name, address and information about your holdings of securities, were obtained in accordance with applicable securities regulatory requirements from the intermediary holding on your behalf.

Beneficial Shareholders who are OBOs should follow the instructions of their intermediary carefully to ensure that their Common Shares are voted at the Meeting.

The proxy form supplied to you by your broker will be similar to the proxy provided to registered shareholders by the Corporation. However, its purpose is limited to instructing the intermediary on how to vote your Common Shares on your behalf. Most brokers delegate responsibility for obtaining instructions from clients to Broadridge Financial Solutions, Inc. ("**Broadridge**") in Canada and in the United States. Broadridge mails a voting instruction form ("**VIF**") in lieu of the proxy provided by the Corporation. The VIF will name the same persons as the Corporation's Proxy to represent your Common Shares at the Meeting. You have the right to appoint a person (who need not be a Beneficial Shareholder of the Corporation), who is different from any of the persons designated in the VIF, to represent your Common Shares at the Meeting and that person may be you. To exercise this right, insert the name of the desired representative, which may be you, in the blank space provided in the VIF. The completed VIF must then be returned to Broadridge in accordance with Broadridge's instructions. Broadridge then tabulates the results of all instructions received

and provides appropriate instructions respecting the voting of Common Shares to be represented at the Meeting and the appointment of any shareholder's representative. **If you receive a VIF from Broadridge, the VIF must be completed and returned to Broadridge, in accordance with its instructions, well in advance of the Meeting in order to have your Common Shares voted or to have an alternate representative duly appointed to attend the Meeting and vote your Common Shares at the Meeting.**

Notice to Shareholders in the United States

The solicitation of proxies involves securities of an issuer located in Canada and is being effected in accordance with the corporate laws of the Province of British Columbia, Canada and securities laws of the provinces of Canada. The proxy solicitation rules under the *United States Securities Exchange Act of 1934*, as amended, are not applicable to the Corporation or this solicitation, and this solicitation has been prepared in accordance with the disclosure requirements of the securities laws of the provinces of Canada. Shareholders should be aware that disclosure requirements under the securities laws of the provinces of Canada differ from the disclosure requirements under United States securities laws.

The enforcement by Shareholders of civil liabilities under United States federal securities laws may be affected adversely by the fact that the Corporation is incorporated under the *Business Corporations Act* (British Columbia), certain of its directors and its executive officers are residents of Canada and a substantial portion of its assets and the assets of such persons are located outside the United States. Shareholders may not be able to sue a foreign company or its officers or directors in a foreign court for violations of United States federal securities laws. It may be difficult to compel a foreign company and its officers and directors to subject themselves to a judgment by a United States court.

Revocation of Proxies

In addition to revocation in any other manner permitted by law, a registered shareholder who has given a proxy may revoke it by:

(a) executing a proxy bearing a later date or by executing a valid notice of revocation, either of the foregoing to be executed by the registered shareholder or the registered shareholder's authorized attorney in writing, or, if the registered shareholder is a company, under its corporate seal by an officer or attorney duly authorized, and by delivering the proxy bearing a later date to Computershare or at the registered office address of the Company, 1305 – 1090 West Georgia Street, Vancouver, British Columbia Canada, V6E 3V7 (the "**Registered Office**") at any time up to and including the last business day that precedes the day of the Meeting or, if the Meeting is adjourned, the last business day that precedes any reconvening thereof, or to the chairman of the Meeting on the day of the Meeting or any reconvening thereof, or in any other manner provided by law, or

(b) personally attending the Meeting and voting the registered shareholder's Common Shares.

A revocation of a proxy will not affect a matter on which a vote is taken before the revocation.

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

No director or executive officer of the Company, or any person who has held such a position since the beginning of the most recently completed financial year of the Company, ended November 30, 2017, nor any associate or affiliate of the foregoing persons, has any substantial or material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted on at the Meeting other than as may be set out herein.

RECORD DATE, VOTING SECURITIES AND PRINCIPAL HOLDERS OF VOTING SECURITIES

The Board has fixed March 13, 2018 as the record date (the "**Record Date**") for determination of persons entitled to receive notice of and to vote at the Meeting. Only shareholders of record at the close of business on the Record Date who either attend the Meeting personally or complete, sign and deliver a form of proxy in the manner and subject to the provisions described above will be entitled to vote or to have their Common Shares voted at the Meeting.

As of the date of this Circular, the Common Shares are listed for trading on the CSE. The Company is authorized to issue an unlimited number of Common Shares without par value. As of March 13, 2018 there were 45,912,855 Common Shares without par value issued and outstanding, each carrying the right to one vote and there are no special rights and restrictions attached to the Common Shares as set out in the Articles of the Company.

To the knowledge of the directors and executive officers of the Company, no person or company beneficially owned, directly or indirectly, or exercised control or direction over, Common Shares carrying more than 10% of the voting rights attached to all outstanding shares as at March 13, 2018.

VOTES NECESSARY TO PASS RESOLUTIONS

The resolutions to be passed at this Meeting are:

(i) a special resolution to approve the Arrangement which, to be passed, requires affirmative votes of at least a two-thirds majority of the votes cast, either in person or by proxy, on the special resolution at the Meeting; and

(ii) an ordinary resolution to approve the alteration of the Articles which, to be passed, requires the affirmative votes of a simple majority of the votes cast, either in person or by proxy, on the ordinary resolution at the Meeting.

Conflicts of Interest

Conflicts of interest may arise as a result of the directors of the Company also holding positions as directors or officers of other companies. Some of the directors of the Company have been and will continue to be engaged in the identification and evaluation of assets, businesses and companies on their own behalf and on behalf of other companies, and situations may arise where the directors and officers of the Company are involved with companies in direct competition with the Company. Conflicts, if any, are currently subject to the procedures and remedies provided under the Act. Currently, any directors who are in a position of conflict abstain from voting on any matters, which may relate in any way to the matter in conflict.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

An informed person is one who generally speaking is a director or executive officer or a 10% shareholder of the Company. To the knowledge of management of the Company, no informed person or any associate or affiliate of any informed person has any interest in any proposed transaction which has materially affected or would materially affect the Company or any of its subsidiaries, except as disclosed in this Circular.

PARTICULARS OF MATTERS TO BE ACTED UPON

A. THE ARRANGEMENT

The following description concerning a proposed reorganization of the Company by way of the Arrangement is qualified in its entirety by reference to the full text of the Arrangement Agreement and the Plan of Arrangement, a copy of which is attached as Schedule B to this Circular and is available for inspection at the Registered Office, and at the Head Office of Rockshield at Suite 1305 – 1090 West Georgia Street, Vancouver, British Columbia, Canada V6E 3V7. These documents should be read carefully in their entirety. Certain capitalized words and terms used in this summary are defined in the Glossary of Terms above.

Rockshield and its Business

The Company is a publicly traded early-stage venture capital fund with its Common Shares listed for trading on the CSE. The Company seeks opportunities in the investment sector with a particular focus on investments in early stage, high growth companies at all stages of development, including pre-initial public offering and /or early stage companies requiring start-up or development capital. The Company's investments in marketable securities include common shares and other equity instruments of Canadian and U.S. companies that are listed on various Canadian stock exchanges or the OTCBB in the United States of America. The majority of the marketable securities instruments are shares of companies in the cannabis, medical technology, media technology, mining, energy and industrial industries.

AcquiCo and its Business

AcquiCo is a private company that was incorporated under the laws of the Province of British Columbia on December 12, 2017 as a wholly owned subsidiary of Rockshield for the purpose of the Arrangement. Assuming completion of the Arrangement, it is expected that AcquiCo will, pursuant to the Plan of Arrangement, operate as an early-stage venture capital fund focusing on investments within the cannabis industry and related enterprises.

OppCo and its Business

Oppco is a private company that was incorporated under the laws of the Province of British Columbia on December 12, 2017 as a wholly owned subsidiary of Rockshield for the purpose of the Arrangement. Assuming completion of the Arrangement, it is expected that OppCo will, pursuant to the Plan of Arrangement, operate as an early-stage venture capital fund focusing on investments within the health sciences and other diversified industries. See "*Risk Factors*".

Details of the Arrangement

The Arrangement has been proposed to facilitate spinning out of certain assets of Rockshield in order to diversify its investment portfolio, which is currently heavily focused on cannabis and health sciences, in order minimize risk and to appeal to a broader range of investors. A portion of Rockshield's cannabis industry assets will be purchased and managed by AcquiCo and a portion of Rockshield's health sciences and related diversified industry assets will be purchase and managed by OppCo.

Pursuant to the terms of an Arrangement Agreement dated March 13, 2018 among the Company and AcquiCo and OppCo (the "**Arrangement Agreement**"), Rockshield will distribute the AcquiCo Shares and OppCo Shares, respectively, to the Rockshield Shareholders. Each Rockshield Shareholder as of the Share Distribution Record Date, other than a Dissenting Shareholder, will, immediately after the Arrangement, hold

one Rockshield Share and its pro–rata share of each of AcquiCo Shares and OppCo Shares, respectively to be distributed under the Arrangement for each Rockshield Share currently held.

Concurrently with and in connection with the Arrangement, and pursuant to the terms of an asset purchase agreement to be entered into between the Company and AcquiCo (the "**AcquiCo Asset Purchase Agreement**"), the Company will transfer certain of its investments in the cannabis industry and related enterprises (the "**AcquiCo Assets**") and pay CDN$500,000 in cash to AcquiCo in exchange for common shares in the capital of AcquiCo (the "**AcquiCo Shares**"). Pursuant to the terms of an asset purchase agreement to be entered into between the Company and OppCo (the "**OppCo Asset Purchase Agreement**"), the Company will transfer certain of its investments in the health sciences and other diversified industries (the "**OppCo Assets**" and, together with the AcquiCo Assets, the "**Assets**") and pay CDN$500,000 to OppCo in exchange for common shares in the capital of OppCo (the "**OppCo Shares**"). The sale of the Assets is subject to completion of the Arrangement. The terms and conditions of the AcquiCo Asset Purchase Agreement and the OppCo Asset Purchase Agreement have not been finalized and it is anticipated that the sale of the Assets (the "**Asset Sale**") will be subject to standard closing conditions, including requisite corporate and regulatory approvals, financing and due diligence.

The Arrangement is described in Article 3.1 of the Plan of Arrangement and will entail the following steps:

1. Prior to the Effective Time, in accordance with the terms of the AcquiCo Asset Purchase Agreement, Rockshield will transfer the AcquiCo Assets to AcquiCo in consideration for AcquiCo Shares (the "**Distributed AcquiCo Shares**"), such that the number of Distributed AcquiCo Shares received by Rockshield from AcquiCo in consideration for the AcquiCo Assets will equal the number of issued and outstanding Rockshield Shares multiplied by the Conversion Factor (subject to adjustment in certain circumstances) as of the Share Distribution Record Date, and all Rockshield Shareholders will be added to the central securities registers of AcquiCo in respect of such AcquiCo Shares;
2. Concurrently with step (1) above and in accordance with the terms of the OppCo Asset Purchase Agreement, Rockshield will transfer the OppCo Assets to OppCo in consideration for OppCo Shares (the "**Distributed AcquiCo Shares**"), such that the number of Distributed OppCo Shares received by Rockshield from OppCo in consideration for the OppCo Assets will equal the number of issued and outstanding Rockshield Shares multiplied by the Conversion Factor (subject to adjustment in certain circumstances) as of the Share Distribution Record Date, and all Rockshield Shareholders will be added to the central securities registers of OppCo in respect of such OppCo Shares;
3. The authorized share capital of Rockshield will be changed by:
   (a) altering the identifying name of the Rockshield Shares to class "A" common shares without par value, being the Rockshield Class A Shares;
   (b) creating a class consisting of an unlimited number of common shares without par value (the "**New Shares**");
   (c) creating a class consisting of an unlimited number of class "A" preferred shares without par value, having the rights and restrictions described in Schedule "A" to the Plan of Arrangement, being the Rockshield Class A Preferred Shares; and
4. Each issued Rockshield Class A Share will be exchanged for one New Share and one Rockshield Class A Preferred Share, subject to the exercise of a right of dissent, the holders of the Rockshield Class A Shares will be deemed to have been removed from the central securities register of Rockshield and will be deemed to have been added to the central securities register as the holders of the number of New Shares and Rockshield Class A Preferred Shares that they have received on the exchange;

5. All of the issued Rockshield Class A Shares will be cancelled with the appropriate entries being deemed to have been made in the central securities register of Rockshield and the aggregate paid up capital (as that term is used for purposes of the *Tax Act*) of the Rockshield Class A Shares immediately prior to the Effective Date will be allocated between the New Shares and the Rockshield Class A Preferred Shares so that the aggregate paid up capital of the Rockshield Class A Preferred Shares is equal to the aggregate fair market value of the Distributed AcquiCo Shares and Distributed OppCo Shares as of the Effective, and each Rockshield Class A Preferred Share so issued will be issued by Rockshield at an issue price equal to such aggregate fair market value divided by the number of issued Rockshield Class A Preferred Shares, such aggregate fair market value of the Distributed AcquiCo Shares and Distributed OppCo Shares to be determined as at the Effective Date by resolution of the Board;

6. Rockshield will redeem the issued Rockshield Class A Preferred Shares for consideration consisting solely of the Distributed AcquiCo Shares and the Distributed OppCo Shares such that each holder of Rockshield Class A Preferred Shares will, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of AcquiCo Shares and OppCo Shares that is equal to the number of Rockshield Class A Preferred Shares held by such holder multiplied by the Conversion Factor;

7. The name of each holder of Rockshield Class A Preferred Shares will be deemed to have been removed as such from the central securities register of Rockshield, and all of the issued Rockshield Class A Preferred Shares will be cancelled with the appropriate entries being deemed to have been made in the central securities register of Rockshield;

8. The Distributed AcquiCo Shares and the Distributed OppCo Shares transferred to the holders of the Rockshield Class A Preferred Shares pursuant to step 6 above will be registered in the names of the former holders of Rockshield Class A Preferred Shares and appropriate entries will be made in the central securities registers of each of AcquiCo and OppCo, as applicable, each on such date as the Board may determine;

9. The Rockshield Class A Shares and Rockshield Class A Preferred Shares issued under the Arrangement, none of which will be allotted or issued until the steps referred to above are completed, will be cancelled and the authorized share structure of Rockshield will be changed by eliminating, if the Board so chooses, the Rockshield Class A Shares and Rockshield Class A Preferred Shares therefrom; and

10. The Notice of Articles and Articles of Rockshield will be amended to reflect the changes to its authorized share structure made pursuant to the Plan of Arrangement.

No fractional AcquiCo Shares and no fractional OppCo Shares Shares shall be distributed to the Rockshield Shareholders and as a result all fractional share amounts arising under such sections shall be rounded down to the nearest whole number. Any Distributed AcquiCo Shares and Distributed OppCo Shares not distributed as a result of this rounding down shall be dealt with as determined by the Board in its absolute discretion.

Following the Arrangement, the Company will continue to carry on its primary business activities. Each Rockshield Shareholder will receive one common share each of AcquiCo Shares and OppCo Shares for every Rockshield Share (multiplied by the Conversion Factor) they own on the Share Distribution Record Date.

Holders of Rockshield Warrants will, on the exercise of such Rockshield Warrants, be entitled to the such number of Rockshield Shares, AcquiCo Shares and OppCo Shares that they would have been entitled to if they had exercised such Warrants immediately prior to Effective Time.

The Meeting

At the Rockshield Meeting, the Rockshield Shareholders will be asked, to consider and, if thought fit, to pass the resolutiosn with respect to the matters described in the Notice of Meeting and this Circular.

By passing the resolution regarding the Arrangement, the Rockshield Shareholders will also be giving authority to the Board to use their best judgment to proceed with and cause the Arrangement without any requirement to seek or obtain any further approval of the Rockshield Shareholders.

Effect of the Arrangement on Rockshield Shareholders

Following the Arrangement, the Company will continue to carry on its primary business activities.

Each Rockshield Shareholder as of the Share Distribution Record Date, other than a Dissenting Shareholder, will, immediately after the Arrangement, hold one Rockshield Share and its pro–rata share of each of AcquiCo Shares and OppCo Shares to be distributed under the Arrangement for each currently held Rockshield Share (multiplied by the Conversion Factor) they own on the Share Distribution Record Date.

There are currently 45,912,855 Rockshield Shares issued and outstanding.

Background to and Benefits of the Arrangement

Management of Rockshield discussed the possibility of the Arrangement and believes that the Arrangement is in the best interest of Rockshield.

The Board believes that separating Rockshield into two additional public companies offers a number of benefits to Rockshield Shareholders, including the following:

1. the Arrangement will benefit the Rockshield Shareholders by providing them with ownership positions in three separate companies;
2. the formation of AcquiCo to assume the business of managing the cannabis industry investments of Rockshield and the formation of OppCo to assume the business of managing the health sciences industry and related diversified investments of Rockshield will allow the Company to continue moving forward with diversifying its investment portfolio in order to reduce risk and attract a broader range of investors, and at the same time enable the Rockshield Shareholders to retain an interest in AcquiCo and OppCo;
3. as separate companies with separate assets, each Company will have direct access to public and private capital markets and will be able to issue debt and equity to fund improvements and development of their assets, and finance the acquisition and development of any new assets they may acquire on a priority basis;
4. after the separation, each company will also have the flexibility to implement its own unique investment strategies, allowing each organization to refine and refocus its business strategy;
5. the Arrangement will allow the current Rockshield Shareholders who elected to invest in the Company on the basis of its cannabis and health sciences-focused portfolio to continue to have an interest in investment funds primarily focused on those same industries through their ownership of the AcquiCo Shares and OppCo Shares;
6. the directors and officers of AcquiCo and OppCo after the Arrangement will initially include certain of the same directors and officers that currently manage the Company, preserving the management know-how and direction of the Company for the benefit of the Rockshield Shareholders;

7. because the resulting businesses will each have a separate focus, they will be more readily understood by public investors, allowing each company to be better positioned to raise capital and align management and employee incentives with the interests of shareholders; and
8. as separate companies with separate assets, the Company, and its subsidiaries AcquiCo and OppCo will be able to establish equity based compensation programs to enable it to better attract, motivate and retain directors, officers and key employees, thereby better aligning management and employee incentives with the interests of shareholders.

The decision to proceed with the Arrangement was based on the following primary considerations:

1. the Company will be able to diversify its investment portfolio in order to reduce risk and attract a broader range of investors;
2. the formation of AcquiCo should facilitate separate development strategies for the AcquiCo Assets;
3. the distribution of AcquiCo Shares will give the Rockshield Shareholders a direct interest in AcquiCo
4. the formation of OppCo should facilitate separate development strategies for the OppCo Assets;
5. the distribution of OppCo Shares will give the Rockshield Shareholders a direct interest in OppCo
6. possible improved liquidity for Rockshield Shareholders and potential AcquiCo and OppCo Shareholders;
7. as separate companies with separate assets, the Company, AcquiCo and OppCo will have direct access to public and private capital markets and will be able to issue debt and equity to fund to finance the acquisition and development of new investments they may acquire on a priority basis;
8. as separate companies, each of AcquiCo and OppCo will be able to establish equity based compensation programs to enable them to better attract, motivate and retain directors, officers and key employees, thereby better aligning management and employee incentives with the interests of shareholders;
9. through AcquiCo and OppCo, Rockshield Shareholders will receive an interest in any future business that may be developed by AcquiCo and OppCo; and
10. subject to meeting the listing requirements and acceptance for listing on the CSE, the Proposed Spin-Out may enable either or both of AcquiCo and OppCo to benefit from a listing on a Canadian stock exchange.

Approval

Rockshield Shareholder Approval

The Interim Order provides that, in order for the Arrangement to proceed, the Arrangement Resolution must be passed, with or without variation, by at least 66 and 2/3rds of the eligible votes cast with respect to the Arrangement Resolution by Rockshield Shareholders present in person or by proxy at the Meeting.

Notwithstanding the foregoing, the special resolution to approve the Arrangement will authorize the Board, without further notice or approval of the Rockshield Shareholders, subject to the terms of the Arrangement, to

amend the Arrangement, to decide not to proceed with the Arrangement and to revoke such special resolution at any time prior to the Arrangement becoming effective pursuant to the provisions of the Act.

Shareholder Approval of the Plan of Arrangement for AcquiCo and OppCo

If required by the Court or otherwise, the Arrangement will be approved by the AcquiCo Shareholders and OppCo Shareholders by consent resolution.

Court Approval of the Arrangement

The Arrangement, as structured, requires the approval of the Court. Prior to the mailing of this Circular, the Company obtained the Interim Order authorizing the calling and holding of the Meeting and providing for certain other procedural matters. The Interim Order does not constitute approval of the Arrangement or the contents of this Circular by the Court. The Interim Order is attached as Schedule C to this Circular.

The Notice of Hearing for the Final Order is attached as Schedule D to this Circular. In hearing the petition for the Final Order, the Court will consider, among other things, the fairness of the Arrangement to the Rockshield Shareholders. The Court will also be advised that based on the Court's approval of the Arrangement, the Company and AcquiCo and OppCo will rely on an exemption from registration pursuant to Section 3(a)(10) of the U.S. Securities Act for the issuance of the New Shares, AcquiCo Shares and OppCo Shares to any United States based Rockshield Shareholders. Assuming approval of the Arrangement by the Rockshield Shareholders at the Meeting, the hearing for the Final Order is expected to take place on April 19, 2018, or at such other date and time as the Court may direct. At this hearing, any Rockshield Shareholder or director, creditor, auditor or other interested party of the Company who wishes to participate or to be represented or who wishes to present evidence or argument may do so, subject to filing an application response and satisfying certain other requirements.

The Court has broad discretion under the Act when making orders in respect of arrangements and the Court may approve the Arrangement as proposed or as amended in any manner the Court may direct, subject to compliance with such terms and conditions, if any, as the Court thinks appropriate. There can be no guarantee that the Court will approve the Plan of Arrangement. The Court, in hearing the application for the Final Order, will consider, among other things, the fairness of the terms and conditions of the Arrangement to the Rockshield Shareholders.

Stock Exchange Listing

The Rockshield Shares are currently listed and traded on the CSE and are expected to continue to be listed on the CSE following completion of the Arrangement.

The closing of the Arrangement is conditional on the Court approving the Plan of Arrangement. There can be no guarantee that the AcquiCo Shares or the OppCo Shares will be listed on any stock exchange.

Recommendation and Approval by the Board of Directors

The members of the Board have concluded that the terms of the Arrangement are fair and reasonable to, and in the best interests of, the Company and the Rockshield Shareholders. The Board has therefore approved the Arrangement and authorized the submission of the Arrangement to the Rockshield Shareholders and the Court for approval. The Board recommends that Rockshield Shareholders vote FOR the approval of the Arrangement. In reaching this conclusion, the Board considered the benefits to the Company and the Rockshield Shareholders, as well as the financial position,

opportunities and the outlook for the future potential and operating performance of the Company and each of its subsidiaries, AcquiCo and OppCo.

Fairness of the Arrangement

The Arrangement was determined to be fair to the Rockshield Shareholders by the Board based upon the following factors, among others:

1. the procedures by which the Arrangement will be approved, including the requirement for a two-thirds majority vote of Rockshield Shareholder approval and approval by the Court after a hearing at which fairness will be considered;

2. the possibility of pursuing a listing of either the AcquiCo Shares and/or the OppCo Shares on a stock exchange and the continued listing of the Rockshield Shares on the CSE;

3. the opportunity for Rockshield Shareholders who are opposed to the Arrangement, upon compliance with certain conditions, to dissent from the approval of the Arrangement in accordance with the Interim Order, and to be paid fair value for their Rockshield Shares; and

4. each Rockshield Shareholder on the Share Distribution Record Date will participate in the Arrangement on a pro–rata basis and, upon completion of the Arrangement, will continue to hold substantially the same pro–rata interest that such Rockshield Shareholder held in the Company prior to completion of the Arrangement and interests in either AcquiCo or OppCo through its direct holdings of both the AcquiCo Shares and the OppCo Shares.

Authority of the Board

By passing the Arrangement Resolution, the Rockshield Shareholders will also be giving authority to the Board to use its best judgment to proceed with and cause the Company to complete the Arrangement without any requirement to seek or obtain any further approval of the Rockshield Shareholders.

The Arrangement Resolution also provides that the Plan of Arrangement may be amended by the Board before or after the Meeting without further notice to Rockshield Shareholders. The Board has no current intention to amend the Plan of Arrangement; however, it is possible that the Board may determine that it is appropriate that amendments be made.

Conditions to the Arrangement

The Arrangement Agreement provides that the Arrangement will be subject to the fulfillment of certain conditions, including the following:

1. the Arrangement Agreement must be approved by the Rockshield Shareholders at the Meeting in the manner referred to under "Shareholder Approval";

2. the Arrangement must be approved by the Court in the manner referred to under "Court Approval of the Arrangement";

3. all other consents, orders, regulations and approvals, including regulatory and judicial approvals and orders, required, necessary or desirable for the completion of the Arrangement must have been obtained or received, each in a form acceptable to the Company, AcquiCo and OppCo; and

4. the Arrangement Agreement must not have been terminated.

If any of the conditions set out in the Arrangement Agreement are not fulfilled or performed, the Arrangement Agreement may be terminated, or in certain cases the Company or AcquiCo and/or OppCo, as the case may be, may waive the condition in whole or in part. As soon as practicable after the fulfillment of the conditions contained in the Arrangement Agreement, the Board intends to cause a certified copy of the Final Order to be filed with the Court Registrar under the Act, together with such other material as may be required by the Court Registrar, in order that the Arrangement will become effective.

Proposed Timetable for Arrangement

The anticipated timetable for the completion of the Arrangement and the key dates proposed are as follows:

Meeting:	April 17, 2018
Final Court Approval:	April 19, 2018
Share Distribution Record Date:	April 4, 2018 or another date to be determined by the Board
Effective Date:	To be determined
Mailing of Share Certificates (or DRS) of AcquiCo and OppCo:	To be determined

Notice of the actual Share Distribution Record Date and Effective Date will be given to the Rockshield Shareholders through one or more press releases. The boards of directors of the Company and AcquiCo and OppCo will determine the Effective Date depending upon satisfaction that all of the conditions to the completion of the Arrangement are satisfied.

AcquiCo Shares and OppCo Share Certificates and Certificates for New Shares

After the Share Distribution Record Date, the share certificates representing, on their face, Rockshield Shares, will be deemed to represent only New Shares with no right to receive AcquiCo Shares and OppCo Shares. Before the Share Distribution Record Date, the share certificates representing, on their face, Rockshield Shares, will be deemed under the Plan of Arrangement to represent New Shares and an entitlement to receive AcquiCo Shares and OppCo Shares, in accordance with the terms of the Arrangement. As soon as practicable after the Effective Date, share certificates or certificates of direct share registration (as may be determined by the boards of directors of the respective companies) will be sent to all Rockshield Shareholders of record on the Share Distribution Record Date.

No new share certificates will be issued for the New Shares created under the Arrangement, and therefore, holders of Rockshield Shares must retain their certificates as evidence of their ownership of New Shares. Certificates representing, on their face, Rockshield Shares will constitute good delivery in connection with the sale of New Shares completed through the facilities of the CSE after the Effective Date.

Resale of New Shares, AcquiCo Shares and OppCo Shares

Exemption from Canadian Prospectus Requirements and Resale Restrictions

The issue of New Shares, AcquiCo Shares and OppCo Shares pursuant to the Arrangement will be made pursuant to exemptions from the registration and prospectus requirements contained in applicable provincial

securities legislation in Canada. Under applicable provincial securities laws, such New Shares, AcquiCo Shares and OppCo Shares may be resold in Canada without hold period restrictions, except that any person, company or combination of persons or companies holding a sufficient number of New Shares, AcquiCo Shares and OppCo Shares to affect materially the control of the Company, AcquiCo and OppCo, respectively, will be restricted as per securities regulations from reselling such shares. In addition, existing hold periods on any Rockshield Shares in effect on the Effective Date will remain in effect.

The foregoing discussion is only a general overview of the requirements of Canadian securities laws for the resale of the New Shares and AcquiCo Shares and OppCo Shares received upon completion of the Arrangement. All holders of Rockshield Shares are urged to consult with their own legal counsel to ensure that any resale of their New Shares and AcquiCo Shares and OppCo Shares complies with applicable securities legislation.

Application of United States Securities Laws

The New Shares, AcquiCo Shares and OppCo Shares to be issued to the Rockshield Shareholders under the Arrangement have not been registered under the U.S. Securities Act, or under the securities laws of any state of the United States, and will be issued to Rockshield Shareholders resident in the United States in reliance on the exemption from registration set forth in Section 3(a)(10) of the U.S. Securities Act on the basis of the approval of the Arrangement by the Court, and pursuant to available exemptions from registration under applicable state securities laws. The Court will be advised that the Court's approval, if obtained, will constitute the basis for an exemption from the registration requirements of the U.S. Securities Act.

U.S. Resale Restrictions – Securities Issued to Rockshield Shareholders

AcquiCo Shares and OppCo Shares to be issued to a Rockshield Shareholder who is an "affiliate" of the Company, AcquiCo or OppCo prior to the Arrangement or will be an "affiliate" of AcquiCo or OppCo after the Arrangement will be subject to certain restrictions on resale imposed by the U.S. Securities Act. Pursuant to Rule 144 under the U.S. Securities Act, an "affiliate" of an issuer for the purposes of the U.S. Securities Act is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such issuer.

The foregoing discussion is only a general overview of certain requirements of United States securities laws applicable to the securities received upon completion of the Arrangement. All holders of securities received in connection with the Arrangement are urged to consult with counsel to ensure that the resale of their securities complies with applicable securities legislation.

Additional Information for U.S. Securityholders

THE SECURITIES ISSUABLE IN CONNECTION WITH THE ARRANGEMENT HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SEC OR SECURITIES REGULATORY AUTHORITIES IN ANY STATE, NOR HAS THE SEC OR THE SECURITIES REGULATORY AUTHORITIES OF ANY STATE PASSED ON THE ADEQUACY OR ACCURACY OF THIS CIRCULAR AND ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

This Circular has been prepared in accordance with the applicable disclosure requirements in Canada. Residents of the United States should be aware that such requirements are different than those of the United States applicable to proxy statements under the U.S. Exchange Act. Likewise, information concerning the Corporation, AcquiCo and OppCo has been prepared in accordance with Canadian standards, and may not be comparable to similar information for United States companies.

Rockshield Shareholders should be aware that the acquisition of the securities described herein may have tax consequences both in the United States and in Canada. **No legal opinion from U.S. legal counsel or ruling from the United States Internal Revenue Service has been requested, or will be obtained, regarding the U.S. federal income tax consequences of the Arrangement. Shareholders who are subject to U.S. taxation should consult with their own professional advisers with regard to the U.S. tax implications of the Arrangement.**

The enforcement by investors of civil liabilities under the United States federal securities laws may be affected adversely by the fact that the Corporation, AcquiCo and OppCo are incorporated or organized under the laws of a foreign country, that some or all of their officers and directors and any experts named herein may be residents of a foreign country, and that all or a substantial portion of the assets of the Corporation, AcquiCo and OppCo, and said persons may be located outside the United States.

Expenses of the Arrangement

Pursuant to the Arrangement Agreement, the costs relating to the Arrangement, including without limitation, financial, advisory, accounting and legal fees will be borne by the party incurring them. The costs of the Arrangement to the Effective Date will be borne by the Company.

INFORMATION CONCERNING THE COMPANY AFTER THE ARRANGEMENT

The disclosure in this section has been prepared assuming completion of the Arrangement. Unless otherwise defined herein, all capitalized words and phrases used herein have the meanings ascribed to such words and phrases under the headings "*Glossary of Terms*" in this Circular.

Name, Address and Incorporation

The full name of the Company is Rockshield Capital Corp. and its head office is located at Suite 1305 – 1090 West Georgia Street, Vancouver, British Columbia, Canada V6E 3V7, and its registered and records office of the Company is: Suite 1500, 1055 West Georgia Street, Vancouver, British Columbia, Canada V6E 4N7.

The Company was incorporated pursuant to the *Business Corporations Act* (British Columbia) in the Province of British Columbia under incorporation number BC0806372 on October 23, 2007 under the name "Blue Cove Capital Corp. The Company changed its name from Blue Cove Capital Corp. to Cuoro Resources Corp. on April 18, 2011; and changed its name to Rockshield Capital Corp. on May 30, 2014.

AcquiCo and OppCo have each been formed as a wholly-owned subsidiary of the Company.

Directors and Officers

Completion of the Arrangement will not cause any changes in the directors of the Company.

Business of the Corporation

Rockshield Capital Corp. ("**Rockshield**", the "**Company**" or the "**Corporation**" herein), has been a publicly-traded company in Canada since April 1, 2008, and is a capital investment company. The Company seeks opportunities in the investment sector with a particular focus on investments in early stage, high growth companies at all stages of development, including pre-initial public offering and /or early stage companies requiring start-up or development capital. The Company's investments in marketable securities include common shares and other equity instruments of Canadian and U.S. companies that are listed on various Canadian stock exchanges or the OTCBB in the United States of America. The majority of the marketable

securities instruments are shares of companies in the cannabis, medical technology, media technology, mining, energy and industrial industries.

Rockshield's Common Shares are listed for trading on the CSE under the trading symbol "RKS".

Recent Developments

On January 23, 2018, the Company purchased a significant stake in Liberty Leaf Holdings (CSE:LIB) ("**Liberty Leaf**").

For a more fulsome disclosure of the business of Rockshield, please see the Company's SEDAR profile at www.sedar.com.

Business of the Corporation Following the Arrangement

Following completion of the Arrangement, Rockshield will continue to operate as a publicly traded company.

Description of Share Capital

The authorized share capital of the Company currently consists of an unlimited number of Common Shares without par value and without special rights or restrictions. Following the Meeting, assuming shareholder approval to the Arrangement Resolution and the Articles Amendment Resolution, pursuant to the Arrangement Agreement and the Plan of Arrangement, the Board will, pursuant to the Articles of the Company, alter the authorized capital of the Company to create two new share classes: (i) Special Shares; and (ii) Class A Preference Shares. Pursuant to the Articles Amendment Resolution the Company will create special rights and restrictions attached to all four classes of Rockshield Shares, which special rights and restrictions attached to each class of Rockshield Shares will be set out in the Articles of the Company, as amended, at Part 26 – *Special Rights and Restrictions – Common Shares*; Part 27 – *Special Rights and Restrictions – Special Shares*; and Part 28 – *Special Rights and Restrictions – Class A Preference Shares*, the text of such special rights and restrictions being attached hereto as Schedule G.

Changes in Share Capital

As at the date of this Circular, there are **[45,912,855]** Common Shares outstanding and 1,236,499 warrants and no options issued or outstanding.

Dividend Policy

Rockshield has not paid dividends since incorporation. Rockshield currently intends to retain all available funds, if any, for use in its business.

The Corporation's Year–End Audited Financial Statements

The Corporation's audited consolidated financial statements and management's discussion and analysis for the year ended November 30, 2016 together with the audited financial statements from previous years are available at www.sedar.com.

Auditors and Transfer Agent

The auditors for the Company are Davidson & Company LLP, Chartered Professional Accountants, Suite 1200 – 609 Granville Street, Vancouver, British Columbia V7Y 1G6.

The registrar and transfer agent for the Company is Computershare Trust Company of Canada, Suite 300 – 510 Burrard Street, Vancouver, British Columbia V6C 3A8.

Legal Proceedings

The Company is not a party to any outstanding legal proceedings, nor are any such proceedings contemplated.

Material Contracts

The only contract material to Rockshield is the Arrangement Agreement.

INFORMATION CONCERNING SUBSIDIARY COMPANIES

Name, Address and Incorporation

The full name of AcquiCo is Rockshield Acquisition Corp. The full name of OppCo is Rockshield Opportunities Corp. The registered and records office for both of these companies is located at 1500 – 1055 West Georgia Street, Vancouver, British Columbia V6E 4N7.

Both AcquiCo and OppCo were incorporated in the Province of British Columbia on December 12, 2017 for the purpose of the Arrangement.

AcquiCo and OppCo are each currently a private company. Upon completion of the Arrangement, one or both of AcquiCo and OppCo will become a reporting issuer. After the Effective Date, AcquiCo will have assets consisting of the AcquiCo Assets and OppCo will have assets consisting of the OppCo Assets.

Business of AcquiCo and OppCo

Proposed Spin-Out

As AcquiCo was incorporated on December 12, 2017 it has not yet commenced operations. It plans to manage the AcquiCo Assets and acquire other investment assets in the cannabis industry and related industries following the Arrangement.

As OppCo was incorporated on December 12, 2017 it has not yet commenced commercial operations. It plans to manage the OppCo Assets and acquire other investment assets in the health sciences industry and related diversified industries following the Arrangement.

Pursuant to the Arrangement, Rockshield will transfer to AcquiCo the AcquiCo Assets; and Rockshield will transfer to OppCo the OppCo Assets in exchange for the number of AcquiCo Shares or OppCo Shares, respectively, equal to the number of Rockshield Shares issued and outstanding multiplied by the Conversion Factor, which AcquiCo Shares or OppCo Shares will be distributed to the Rockshield Shareholders who hold Rockshield Shares on the Share Distribution Record Date.

Results of Operations

Neither AcquiCo nor OppCo has carried out any commercial operations to date.

Available Funds

Pursuant to the Arrangement, Rockshield will transfer to AcquiCo the AcquiCo Assets and Rockshield will transfer to OppCo the OppCo Assets.

Share Capital of AcquiCo and OppCo

The authorized capital of AcquiCo consists of an unlimited number of common shares and unlimited number of preferred shares without par value. All AcquiCo Shares, both issued and unissued, rank equally as to dividends, voting powers and participation in assets. There are no AcquiCo Shares that have been issued subject to call or assessment. There are no pre-emptive or conversion rights, and no provision for redemption, purchase for cancellation, surrender or sinking funds. Provision as to modifications, amendments or variations of such rights or such provisions are contained in AcquiCo's articles and the Act.

The authorized capital of OppCo consists of an unlimited number of common shares and unlimited number of preferred shares without par value. All OppCo Shares, both issued and unissued, rank equally as to dividends, voting powers and participation in assets. There are no OppCo Shares that have been issued subject to call or assessment. There are no pre-emptive or conversion rights, and no provision for redemption, purchase for cancellation, surrender or sinking funds. Provision as to modifications, amendments or variations of such rights or such provisions are contained in OppCo's articles and the Act.

The following table represents the share capitalization of each of AcquiCo and OppCo as of the date of this Circular, both prior to and assuming completion of the Arrangement.

Company	Share Capital	Authorized	Prior to the Completion of The Arrangement	After Completion of the Arrangement
AcquiCo	Common Shares	Unlimited	100	3,000,100[(2)]
OppCo	Common Shares	Unlimited	100	3,000,100[(2)]

Notes:

(1) Assuming 45,912,855 Rockshield Shares are outstanding on the Share Record Distribution Date, subject to multiplication by the Conversion Factor and subject to rounding.

Prior Sales of Securities of AcquiCo and OppCo

The following table contains details of the prior sales of AcquiCo Shares and OppCo Shares within the 12 months prior to the date of this Circular.

Company	Date of Issue	Number of Shares	Price per Share
AcquiCo	December 12, 2017	100[(1)]	$0.01
OppCo	December 12, 2017	100[(1)]	$0.01

Note:

(1) Issued Shares in each of AcquiCo and OppCo are issued to Rockshield Capital Corp., as sole shareholder.

Options and Warrants

AcquiCo and OppCo currently have no options and warrants issued or outstanding.

Convertible Securities

Neither AcquiCo nor OppCo have any convertible securities issued and outstanding.

Legal Proceedings

Neither AcquiCo nor OppCo are a party to any outstanding legal proceedings, nor are any such proceedings contemplated.

Material Contracts

The following are the contracts material to AcquiCo and OppCo:

(1) The Arrangement Agreement; and

(2) The AcquiCo Asset Purchase Agreement and the OppCo Asset Purchase Agreement.

INCOME TAX CONSIDERATIONS

Income Tax Considerations

This summary is of a general nature only and is not intended to be, nor should it be construed to be, legal or tax advice to any particular Rockshield Shareholder. This summary is not exhaustive of all Canadian federal income tax considerations. No representation with respect to the Canadian federal income tax consequences to any particular Rockshield Shareholder is made herein. Accordingly, Rockshield Shareholders should consult their own tax advisors with respect to their particular circumstances including, where relevant, the application and effect of the income and other taxes of any country, province, territory, state or local tax authority.

Non-Canadian income tax considerations of the Arrangement or non-Canadian Rockshield Shareholders who are subject to income tax of Canada should consult their tax advisers with respect to the tax implications of the Arrangement, including any associated filing requirements, in such jurisdictions.

Certain Canadian Income Tax Considerations

The following fairly summarizes the principal Canadian federal income tax considerations relating to the Arrangement applicable to a Rockshield Shareholder (in this summary, a "**Holder**") who, at all material times for purposes of the Tax Act:

- holds all Rockshield Shares, and will hold all New Shares, AcquiCo Shares and OppCo Shares, solely as capital property;
- deals at arm's length with Rockshield, AcquiCo and OppCo;
- is not "affiliated" with Rockshield, AcquiCo and OppCo;
- is not a "financial institution" for the purposes of the mark–to–market rules in the Tax Act; and
- has not acquired Rockshield Shares on the exercise of an employee stock option.

Rockshield Shares, New Shares, AcquiCo Shares and OppCo Shares, generally will be considered to be capital property of the Holder unless the Holder holds the shares in the course of carrying on a business or acquired them in a transaction considered to be an adventure in the nature of trade.

This summary is based on the current provisions of the Tax Act, the regulations thereunder (the "**Regulations**") and management's understanding of the current administrative practices and policies of the Canada Revenue Agency (the "**CRA**"). It also takes into account specific proposals to amend the Tax Act and Regulations (the "**Proposed Amendments**") announced by the Minister of Finance (Canada) prior to the date hereof. It is assumed that all Proposed Amendments will be enacted in their present form, and that there will be no other relevant change to any relevant law or administrative practice, although no assurances can be

given in these respects. This summary does not take into account any provincial, territorial, or foreign income tax considerations which may differ from the Canadian federal income tax considerations discussed below. An advance income tax ruling will not be sought from the CRA in respect of the Arrangement.

This summary also assumes that at the Effective Date under the Arrangement and at all other material times thereafter, the paid–up capital of the Rockshield Class A Shares (the re-designated Rockshield Shares) as computed for the purposes of the Tax Act will not be less than the fair market value of the Assets to be transferred to each of AcquiCo and OppCo pursuant to the Arrangement, and is qualified accordingly.

This summary is of a general nature only, and is not exhaustive of all possible Canadian federal income tax considerations. This summary is not intended to be, and should not be construed to be, legal or tax advice to any Rockshield Shareholder. Accordingly, Rockshield Shareholders should each consult their own tax and legal advisers for advice as to the income tax consequences of the Arrangement applicable to them in their particular circumstances.

Holders Resident in Canada

The following portion of the summary is applicable only to Holders (each, in this portion of the summary, a "**Resident Holder**") who are or are deemed to be residents in Canada for the purposes of the Tax Act.

Exchange of Rockshield Shares for New Shares, Rockshield Class A Preferred Shares

A Resident Holder whose Rockshield Class A Shares (the re-designated Rockshield Shares) are exchanged for New Shares and Rockshield Class A Preferred pursuant to the Arrangement, will not realize any capital gain or loss as a result of the exchange. The Resident Holder will be required to allocate the adjusted cost base ("**ACB**") of the Holder's Rockshield Shares, determined immediately before the Arrangement, pro–rata to the New Shares and the Rockshield Class A Preferred Shares received on the exchange based on the relative fair market values of those New Shares and the Rockshield Class A Preferred Shares immediately after the exchange. The fair market value of the Rockshield Class A Shares and the New Shares is a question of fact to be determined having regard to all of the relevant circumstances.

Redemption of Rockshield Class A Preferred Shares

Pursuant to the Arrangement, the paid–up capital of the Rockshield Class A Shares immediately before their exchange for New Shares and Rockshield Class A Preferred Shares will be allocated to the Rockshield Class A Preferred Shares to be issued on the exchange to the extent of an amount equal to the fair market value of the AcquiCo and the OppCo Shares to be issued to Rockshield pursuant to the Arrangement in consideration for the Assets and the balance of such paid–up capital will be allocated to the New Shares to be issued on the exchange.

The Corporation expects that the fair market value of the AcquiCo Shares and the fair market value of the OppCo Shares to be so issued will be materially less than the paid–up capital of the Rockshield Class A Shares immediately before the exchange. Accordingly, the Corporation is not expected to be deemed to have paid, and no Resident Holder is expected to be deemed to have received, a dividend as a result of the distribution of AcquiCo Shares and the OppCo Shares on the redemption of the Rockshield Class A Preferred Shares pursuant to the Arrangement.

Each Resident Holder whose Rockshield Class A Preferred Shares are redeemed for AcquiCo Shares and OppCo Shares pursuant to the Arrangement will realize a capital gain (capital loss) equal to the amount, if any, by which the fair market value of the AcquiCo Shares and the fair market value of the OppCo Shares, less reasonable costs of disposition, exceed (are exceeded by) their ACB immediately before the redemption.

Any capital gain or loss so arising will be subject to the usual rules applicable to the taxation of capital gains and losses described below (see "Holders Resident in Canada — Taxation of Capital Gains and Losses").

The cost to a Resident Holder of Rockshield Class A Preferred Shares acquired on the exchange will be equal to the fair market value of the AcquiCo Shares and OppCo Shares at the time of their distribution.

Disposition of New Shares, AcquiCo Shares or OppCoShares

A Resident Holder who disposes of any New Share, AcquiCo Share, or OppCo Share will realize a capital gain (capital loss) equal to the amount by which the proceeds of disposition of the share, less reasonable costs of disposition, exceed (are exceeded by) the ACB of the share to the Resident Holder determined immediately before the disposition. Any capital gain or loss so arising will be subject to the usual rules applicable to the taxation of capital gains and losses described below.

Taxation of Capital Gains and Losses

A Resident Holder who realizes a capital gain (capital loss) in a taxation year must include one half of the capital gain ("**taxable capital gain**") in income for the year, and may deduct one half of the capital loss ("**allowable capital loss**") against taxable capital gains realized in the year, and to the extent not so deductible, against taxable capital gains arising in any of the three preceding taxation years or any subsequent taxation year.

The amount of any capital loss arising from a disposition or deemed disposition of a Rockshield Class A Preferred Share, New Share, AcquiCo Share or OppCo Share by a Resident Holder that is a company may, to the extent and under circumstances specified in the Tax Act, be reduced by the amount of certain dividends received or deemed to be received by the company on the share. Similar rules may apply if the company is a member of a partnership or beneficiary of a trust that owns shares, or where a partnership or trust of which the company is a member or beneficiary is a member of a partnership or a beneficiary of a trust that owns shares.

A Resident Holder that is a "Canadian–controlled private company" for the purposes of the Tax Act may be required to pay an additional 6⅔% refundable tax in respect of any net taxable capital gain that it realizes on disposition of a Rockshield Class A Preferred Share, New Share, AcquiCo Share or OppCo Share.

Taxation of Dividends

A Resident Holder who is an individual will be required to include in income any dividend that the Resident Holder receives, or is deemed to receive, on New Shares, AcquiCo Shares or OppCo Shares, and will be subject to the gross–up and dividend tax credit rules applicable to taxable dividends received from taxable Canadian corporations.

A Resident Holder that is a company will be required to include in income any dividend that it receives or is deemed to be received on New Shares, AcquiCo Shares or OppCo Shares, and generally will be entitled to deduct an equivalent amount in computing its taxable income. A "private company" (as defined in the Tax Act) or any other company controlled or deemed to be controlled by or for the benefit of an individual or a related group of individuals may be liable under Part IV of the Tax Act to pay a refundable tax of 33⅓% on any dividend that it receives or is deemed to be received on New Shares, AcquiCo Shares or OppCo Shares, to the extent that such dividends are deductible in computing the company's taxable income. Any such Part IV tax will be refundable to it at the rate of $1 for every $3 of taxable dividends that it pays on its shares.

Alternative Minimum Tax on Individuals

A capital gain realized, or deemed to be realized; by a Resident Holder who is an individual (including certain trusts and estates) may give rise to liability to alternative minimum tax under the Tax Act.

Dissenting Resident Holders

A Resident Holder who validly exercises Dissent Rights (a "**Resident Dissenter**") and consequently is paid the fair value for the Resident Dissenter's Rockshield Shares in accordance with the Arrangement will be deemed to have received a dividend equal to the amount, if any, by which the payment exceeds the paid–up capital of the Resident Dissenter's Rockshield Shares. Any such deemed dividend will be subject to tax as discussed above under "Holders Resident in Canada — Taxation of Dividends". The Resident Dissenter will also realize a capital gain (capital loss) equal to the amount, if any, by which the payment, less the deemed dividend (if any) and less reasonable costs of disposition, exceeds (is exceeded by) the ACB of the shares. The Resident Dissenter will be required to include any resulting taxable capital in income, and to deduct any resulting allowable capital loss, in accordance with the usual rules applicable to capital gains and losses. See "Holders Resident in Canada – Taxation of Capital Gains and Losses".

The Resident Dissenter must also include in income any interest awarded by a court to the Resident Dissenter.

Eligibility for Investment

New Shares will be qualified investments under the Tax Act for trusts governed by registered retirement savings plans, registered retirement income funds, deferred profit sharing plans, and registered education savings plans ("**Registered Plans**") at any particular time provided that, at that time, either the shares are listed on a "prescribed stock exchange" or Rockshield is a "public company" as defined for the purposes of the Tax Act.

AcquiCo Shares and/or OppCo Shares will be qualified investments under the Tax Act for Registered Plans at any particular time provided that, at that time, the AcquiCo Shares and/or OppCo Shares are listed on a "prescribed stock exchange" or AcquiCo Shares and/or OppCo Shares is/are eac a "public company" as so defined.

The AcquiCo Shares and/or OppCo Shares may be listed on the CSE, which is a designated stock exchange, at the Effective Date under the Arrangement.

Other Tax Considerations

This Circular does not address any tax considerations of the Arrangement other than certain Canadian income tax considerations. Holders of securities who are resident in jurisdictions other than Canada should consult their own tax advisors with respect to the tax implications of the Arrangement, including any associated filing requirements in such jurisdictions and with respect to the tax implications in such jurisdictions of owning shares after the Arrangement. Holders of securities should also consult their own tax advisors regarding provincial, territorial or state tax considerations of the Arrangement or of holding AcquiCo Shares and/or OppCo Shares.

Holders not Resident in Canada

No legal opinion from U.S. legal counsel or ruling from the United States Internal Revenue Service has been requested, or will be obtained, regarding the U.S. federal income tax consequences of the

Arrangement. Shareholders who are subject to U.S. taxation should consult with their own professional advisers with regard to the Arrangement's U.S. tax implications.

RIGHTS OF DISSENT

Dissenters' Rights

The following description of the Dissent Rights is not a comprehensive statement of the procedures to be followed by a Dissenting Shareholder who seeks payment of the fair value of his or her Rockshield Shares and is qualified in its entirety by the reference to the full text of Part 8, Division 2 – Dissent Proceedings of the Act, which is attached to this Circular as Schedule E as modified by the Interim Order in the case of the Arrangement, which is attached to this Circular as Schedule C. A Dissenting Shareholder who intends to exercise Dissent Rights should carefully consider and comply with the provisions of Part 8, Division 2 – Dissent Proceedings of the Act, as modified by the Interim Order in the case of the Arrangement. Failure to comply strictly with the provisions of Part 8, Division 2 – Dissent Proceedings of the Act, as modified by the Interim Order, and to adhere to the procedures established therein may result in the loss of all rights thereunder.

Pursuant to the terms of the Interim Order and the Plan of Arrangement, the Corporation has granted the Rockshield Shareholders who object to the Arrangement Resolution the right to dissent (the "**Dissent Right**") in respect of the Arrangement. A Dissenting Shareholder will be entitled to be paid in cash the fair value of the Dissenting Shareholder's Rockshield Shares so long as the dissent procedures are strictly adhered to. The Dissent Right is granted in Article 5 of the Plan of Arrangement. **A registered Dissenting Shareholder who intends to exercise the Dissent Right is referred to the full text of Part 8, Division 2 – Dissent Proceedings, of the Act which is attached as Schedule E to this Circular.**

A Rockshield Shareholder who wishes to exercise his or her Dissent Right must give written notice of his or her dissent (a "**Notice of Dissent**") to the Corporation at its Registered Office , or at its Head Office at Suite 1305 – 1090 West Georgia Street, Vancouver, British Columbia, Canada V6E 3V7, marked to the attention of the President, by delivering the Notice of Dissent to the Corporation at least two days before the Meeting.

The delivery of a Notice of Dissent does not deprive a Dissenting Shareholder of his or her right to vote at the Meeting on the Arrangement Resolution. However, the procedures for exercising Dissent Rights given in Schedule E must be strictly followed, because a vote against the Arrangement Resolution or the execution or exercise of a proxy voting against the Arrangement Resolution does not constitute a Notice of Dissent.

Rockshield Shareholders should be aware that they will not be entitled to exercise a Dissent Right with respect to any Rockshield Shares if they vote (or instruct or are deemed, by submission of any incomplete proxy, to have instructed his or her proxy holder to vote) in favour of the Arrangement Resolution. A Dissenting Shareholder may, however, vote as a proxy for a Rockshield Shareholder whose proxy requires an affirmative vote on the Arrangement Resolution, without affecting his or her right to exercise the Dissent Right.

In the event that a Rockshield Shareholder fails to perfect or effectively withdraws its claim under the Dissent Right or forfeits its right to make a claim under the Dissent Right, each Rockshield Share held by that Rockshield Shareholder will thereupon be deemed to have been exchanged in accordance with the terms of the Arrangement as of the Effective Date.

Rockshield Shareholders who wish to exercise Dissent Rights should review the dissent procedures described in Schedule E and seek legal advice, as failure to adhere strictly to the Dissent Right requirements will result in the loss or unavailability of any right to dissent.

RISK FACTORS

In evaluating the Arrangement, Rockshield Shareholders should carefully consider, in addition to the other information contained in this Circular, the following risk factors associated with Rockshield, AcquiCo and OppCo. These risk factors are not a definitive list of all risk factors associated with Rockshield and the businesses to be carried out by AcquiCo and OppCo. **Rockshield Shareholders should carefully consider these risk factors, together with other information included in this Circular, before deciding whether to approve the Arrangement.**

Summary of Risk Factors

An investment in Rockshield Shares, AcquiCo Shares and OppCo Shares is speculative. Rockshield Shareholders should carefully consider all of the information disclosed in this Circular prior to voting on the matters being put before them at the Rockshield Meeting. Rockshield Shareholders should carefully consider that Rockshield may not realize the anticipated benefits of the Arrangement.

Proposed Plan of Arrangement not Approved

The completion of the Arrangement is subject to the approval of the Rockshield Shareholders and the Court. There can be no assurance that all of the necessary approvals will be obtained. If the Arrangement is not approved, the Corporation will continue to search for other opportunities, however, it will have incurred significant costs associated with the Arrangement.

The Market Price for the Rockshield Shares may Fluctuate Widely

The market price of the Rockshield Shares may be subject to wide fluctuation in response to many factors, including variations in the operating results of the Corporation, divergence in financial results from analysts' expectations, changes in earnings estimates by stock market analysts, changes in the business prospects of the Corporation, general economic conditions, legislative changes, and other events and factors outside of the Corporation's control.

Conflicts of Interest

Certain directors and officers of Rockshield are and may continue to be, involved in acquiring assets through their direct and indirect participation in corporations, partnerships or joint ventures which are potential competitors of Rockshield. Situations may arise in connection with potential acquisitions or investments where the other interests of these directors and officers may conflict with the interests of Rockshield. The directors of Rockshield are required by law, however, to act honestly and in good faith with a view to the best interests of Rockshield and its shareholders and to disclose any personal interest, which they may have in any material transaction which is proposed to be entered into with Rockshield and to abstain from voting as a director for the approval of any such transaction.

Dependency on a Small Number of Management Personnel

All companies named in this Circular are dependent on a very small number of key personnel, the loss of any of whom could have an adverse effect on their business operations.

Financing Risks

All parties involved in the Arrangement and the Proposed Spin-Out are limited in both financial resources, and sources of operating cash flow and there is no assurance that additional funding will be available to either of them for further exploration and development of their projects or to fulfill their obligations under any applicable agreements. There can be no assurance that adequate financing will be obtained in the future or that the terms of such financing will be favourable. Failure to obtain such additional financing could result in delay or indefinite postponement of operations.

Securities of AcquiCo and/or OppCo and Dilution

AcquiCo will require additional funds to further its business activities. To obtain such funds AcquiCo may sell additional securities, the effect of which could result in substantial dilution of the equity interests of the holders of AcquiCo Shares.

Similarly, OppCo will require additional funds to further its business activities. To obtain such funds OppCo may sell additional securities, the effect of which could result in substantial dilution of the equity interests of the holders of OppCo Shares.

There is no assurance that additional funding will be available to either of AcquiCo or OppCo. There is no assurance that either of AcquiCo or OppCo will be able to obtain adequate financing in the future or that the terms of such financing will be favourable. Failure to obtain such additional financing could result in the delay or indefinite postponement of further development of the businesses of each of AcquiCo or OppCo.

No Assurance that the Proposed Spin-Out will be Completed as Contemplated or at all

Completion of the Proposed Spin-Out is subject to a number of conditions, including completion of the Arrangement and execution of a definitive agreement. Should the Arrangement be approved by the Rockshield Shareholders at the Meeting, there is no assurance that the definitive agreement will be entered into, either on the terms set forth in the letter of intent with AcquiCo or OppCo or at all. There is no assurance that the Proposed Spin-Out will be completed as contemplated or at all. In addition to completion of the Arrangement and negotiation and execution of the definitive agreement, completion of the Proposed Spin-Out is expected to be subject to the following conditions: (i) requisite corporate approvals on behalf of AcquiCo and OppCo, respectively; and (ii) completion of satisfactory due diligence. There is no assurance that any or all of these conditions will be satisfied or waived. In the event that the Arrangement is completed and the AcquiCo Asset Purchase Agreement and OppCo Asset Purchase Agreement are not completed and the transaction contemplated thereunder are not consummated, AcquiCo and OppCo will remain as private issuers and the AcquiCo Shares and/or OppCo Shares will not be listed on any stock exchange. In such instance, AcquiCo and/or OppCo will effectively each be a shell company with no assets other than a minimal amount of cash.

In the event that the Proposed Spin-Out is completed, AcquiCo and/or OppCo will be subject to the risks normally associated with junior companies. A more fulsome description of these risk factors is expected to be set forth in any disclosure document prepared in connection with the Proposed Spin-Out.

Requirements for Further Financing

Each of Acquico and OppCo presently do not have sufficient financial resources to undertake all of the activities as currently planned beyond completion of the Arrangement.

In the event that the Arrangement is completed and the Proposed Spin-Out proceeds, AcquiCo and/or OppCo will need to obtain further financing, whether through debt financing, equity financing or other means. There can be no assurance that AcquiCo and/or OppCo will be able to raise the balance of the financing required or that such financing can be obtained without substantial dilution to shareholders. Failure to obtain additional financing on a timely basis could cause AcquiCo and/or OppCo to reduce or terminate their operations.

The AcquiCo Shares and the OppCo Shares may not be Qualified Investments under the ITA for a Registered Plan

An application for listing of the either the AcquiCo Shares or the OppCo Shares, as the case may be, on any stock exchange will NOT be made on the Effective Date.

While it is anticipated that AcquiCo and OppCo will enter into the AcquiCo Asset Purchase Agreement and OppCo Asset Purchase Agreement, respectively, there is no assurance that the Proposed Spin-Out will be completed as contemplated or at all. As a result, there is no assurance when, or if, the AcquiCo Shares and/or the OppCo Shares will be listed on any stock exchange. If the AcquiCo Shares and/or the OppCo Shares are

not listed on a designated stock exchange in Canada before the due date of the first income tax return for either of AcquiCo and/or the OppCo; or if AcuiCo and/or OppCo does not otherwise satisfy the conditions in the ITA to be a "public company", the AcquiCo Shares and/or the OppCo Shares will not be considered to be a qualified investment for a Registered Plan from their date of issue. Where a Registered Plan acquires an AcquiCo Share or an OppCo Share, as the case may be, in circumstances where the AcquiCo Shares or the OppCo Shares, as the case may be, are not a qualified investment under the ITA for the Registered Plan, adverse tax consequences may arise for the Registered Plan and the annuitant, beneficiary or holder under the Registered Plan, including that the Registered Plan may become subject to penalty taxes, the annuitant of such Registered Plan may be deemed to have received income therefrom or be subject to a penalty tax or, in the case of a registered education savings plan, such plan may have its tax exempt status revoked.

Limited Operating History of AcquiCo

AcquiCo was formed as a wholly-owned subsidiary of Rockshield, incorporated for the purpose of the Arrangement. AcquiCo has a very limited history of operations and must be considered a start-up company. As such, AcquiCo is subject to many risks common to such enterprises, including under-capitalization, cash shortages, limitations with respect to personnel, financial and other resources and the lack of revenues. There is no assurance that AcquiCo will be successful in achieving a return on shareholders' investment and the likelihood of success must be considered in light of AcquiCo's early stage of operations.

AcquiCo has limited financial resources, has not earned any revenue since commencing operations, has no source of operating cash flow and there is no assurance that additional funding will be available to it for further advancement of AcquiCo's business. There can be no assurance that AcquiCo will be able to obtain adequate financing in the future or that the terms of such financing will be favourable. Failure to obtain such additional financing could result in delay or indefinite postponement of development of AcquiCo's business.

Negative Cash Flow of AcquiCo

AcquiCo has no history of earnings or cash flow from operations and AcquiCo may not generate material revenue or achieve self-sustaining operations for several years, if at all.

No Market for AcquiCo Securities

There is currently no market through which any of AcquiCo's securities, including the AcquiCo Shares, may be sold and there is no assurance that the AcquiCo Shares will be listed for trading on a stock exchange, or if listed, will provide a liquid market for such securities. Until the AcquiCo Shares are listed on a stock exchange, holders of the AcquiCo Shares may not be able to sell their AcquiCo Shares. Even if a listing is obtained, there can be no assurance that an active public market for the AcquiCo Shares will develop or be sustained after completion of the Arrangement. The holding of AcquiCo Shares involves a high degree of risk and should be undertaken only by investors whose financial resources are sufficient to enable them to assume such risks and who have no need for immediate liquidity in their investment. The AcquiCo Shares should not be purchased by persons who cannot afford the possibility of the loss of their entire investment.

Limited Operating History of OppCo

OppCo was formed as a wholly-owned subsidiary of Rockshield, incorporated for the purpose of the Arrangement. OppCo has a very limited history of operations and must be considered a start-up company. As such, OppCo is subject to many risks common to such enterprises, including under-capitalization, cash shortages, limitations with respect to personnel, financial and other resources and the lack of revenues. There is no assurance that OppCo will be successful in achieving a return on shareholders' investment and the likelihood of success must be considered in light of OppCo's early stage of operations.

OppCo has limited financial resources, has not earned any revenue since commencing operations, has no source of operating cash flow and there is no assurance that additional funding will be available to it for further advancement of OppCo's business. There can be no assurance that OppCo will be able to obtain

adequate financing in the future or that the terms of such financing will be favourable. Failure to obtain such additional financing could result in delay or indefinite postponement of development of OppCo's business.

Negative Cash Flow of OppCo

OppCo has no history of earnings or cash flow from operations and OppCo may not generate material revenue or achieve self-sustaining operations for several years, if at all.

No Market for OppCo Securities

There is currently no market through which any of OppCo's securities, including the OppCo Shares, may be sold and there is no assurance that the OppCo Shares will be listed for trading on a stock exchange, or if listed, will provide a liquid market for such securities. Until the OppCo Shares are listed on a stock exchange, holders of the OppCo Shares may not be able to sell their OppCo Shares. Even if a listing is obtained, there can be no assurance that an active public market for the OppCo Shares will develop or be sustained after completion of the Arrangement. The holding of OppCo Shares involves a high degree of risk and should be undertaken only by investors whose financial resources are sufficient to enable them to assume such risks and who have no need for immediate liquidity in their investment. The OppCo Shares should not be purchased by persons who cannot afford the possibility of the loss of their entire investment.

Uninsurable Risks

The businesses of the parties involved in the Arrangement, the Proposed Spin-Out may not be insurable or the insurance may not be purchased due to high cost. Should such liabilities arise, they could reduce or eliminate any future profitability and result in increasing costs and a decline in the value of the Rockshield Shares and other parties to the Arrangement and the Proposed Spin-Out.

Permits and Licenses

The operations of the Corporation, AcquiCo and OppCo may require licenses and permits from various governmental authorities. There can be no assurance that such licenses and permits will be granted.

B. ALTERATION OF ARTICLES

Introduction

To prepare the Company to complete and pursuant to the terms of the Arrangement, the Board passed a resolution on March 14, 2018 to approve an alteration of the Notice of Articles of the Company to authorize the Company to issue shares of two additional new classes being: (a) an unlimited number of Special Shares; and (b) an unlimited number of Class A Preference Shares; and the Board approved an alteration to the Articles, subject to shareholder approval, to add special rights and restrictions to the Common Shares, as well as to the new Special Shares and the Class A Preference Shares. Pursuant to the Articles of the Company an alteration to the Articles requires shareholder approval by ordinary resolution. The complete text of the special rights and restrictions to be added to the Articles is set out in Schedule G attached hereto.

The Articles Amendment Resolution

Based on the foregoing, the Shareholders will be asked at the Meeting to consider, and if thought fit, to pass the ordinary resolution to approve the alteration of the Articles to add the special rights and restrictions at Part 26 – *Special Rights and Restrictions – Common Shares*; Part 27 – *Special Rights and Restrictions – Special Shares* and Part 28 – *Special Rights and Restrictions – Class A Preference* .The text of the alteration to the Articles is set out in Schedule G to this Circular and will include the special rights and restrictions attaching to each of the Company's classes of shares comprising the share capital of the Company. To become effective, the Articles Amendment Resolution must be approved by a simple majority of the votes cast by the Shareholders voting in person or by proxy at the Meeting. The text of the Articles Amendment Resolution is set out in Schedule F attached hereto.

Regulatory Approval

If the Articles Amendment Resolution is approved by the Shareholders, final regulatory approval must be obtained for the Articles Amendment from the CSE.

ADDITIONAL INFORMATION

Additional information relating to the Company can be found under the Company's profile at www.sedar.com. Copies of all documents related to the Arrangement will be provided free of charge to security holders of the Company. The Company may require the payment of a reasonable charge from any person or company who is not a security holder of the Company, who requests a copy of any such document.

OTHER MATTERS

As of the date of this Management Information Circular, management of the Company is not aware of any other matters which may come before the Meeting other than as set forth in the Notice of Meeting that accompanies this Management Information Circular. If any other matter properly comes before the Meeting, it is the intention of the persons named in the enclosed Proxy to vote the Common Shares represented thereby in accordance with their best judgement on such matter.

APPROVAL OF MANAGEMENT INFORMATION CIRCULAR

The contents of this Management Information Circular and the distribution to shareholders have been approved by the Board.

DATED at Vancouver, British Columbia, March 19, 2018.

BY ORDER OF THE BOARD OF DIRECTORS

"David J. Doherty"

David J. Doherty
President and Chief Executive Officer

LIST OF SCHEDULES

SCHEDULE A	FORM OF ARRANGEMENT RESOLUTION
SCHEDULE B	ARRANGEMENT AGREEMENT
SCHEDULE C	INTERIM ORDER
SCHEDULE D	NOTICE OF HEARING
SCHEDULE E	DISSENT PROCEDURES
SCHEDULE F	ARTICLES AMENDMENT RESOLUTION
SCHEDULE G	TEXT OF AMENDMENT TO ARTICLES

SCHEDULE A

FORM OF ARRANGEMENT RESOLUTIONS

Capitalized words used in this Schedule A and not otherwise defined shall have the meaning ascribed to such terms in the Circular.

To approve the Arrangement

BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. The Arrangement Agreement dated the 13th day of March, 2018, among Rockshield Capital Corp. (the "**Company**"), Rockshield Acquisition Corp. and Rockshield Opportunities Corp., attached as Schedule A to the Management Information Circular prepared for the Special Meeting of the Shareholders of the Company held on April 17, 2018, is hereby approved, ratified and affirmed;

2. the Arrangement under section 288 of the *Business Corporations Act* (British Columbia), substantially as set forth in the Plan of Arrangement attached as Schedule "A" to the Arrangement Agreement, is hereby approved and authorized;

3. notwithstanding that this special resolution has been passed by the Rockshield Shareholders or that the Arrangement has received the approval of the Court, the Board may amend the Arrangement Agreement and/or decide not to proceed with the Arrangement or revoke this special resolution at any time prior to the filing of a certified copy of the court order approving the Arrangement with the Court Registrar without further approval of the Rockshield Shareholders; and

4. any 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 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 this special resolution, the execution and delivery of any such document or the doing of any such other act or thing being conclusive evidence of such determination.

SCHEDULE B

ARRANGEMENT AGREEMENT

THIS ARRANGEMENT AGREEMENT is dated as of the 13th day of March, 2018.

BETWEEN:

> **Rockshield Capital Corp.**, a company existing under the laws of the Province of British Columbia ("**Rockshield**")
>
> - and-
>
> **Rockshield Acquisition Corp.**, a company incorporated under the laws of the Province of British Columbia ("**AcquiCo**")
>
> - and-
>
> **Rockshield Opportunities Corp.**, a company incorporated under the laws of the Province of British Columbia ("**OppCo**")

AND WHEREAS both of AcquiCo and OppCo were incorporated for the purposes of this Arrangement;

AND WHEREAS the Parties hereto intend to carry out the transactions contemplated herein by way of an arrangement under the provisions of the *Business Corporations Act* (British Columbia);

AND WHEREAS the Parties hereto have entered into this Agreement to provide for the matters referred to in the foregoing recital and for other matters relating to such arrangement;

NOW THEREFORE, in consideration of the covenants and agreements herein contained and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged), the Parties hereto do hereby covenant and agree as follows:

ARTICLE 1
INTERPRETATION

1.1 Definitions

In this Agreement, unless there is something in the context or subject matter inconsistent therewith, the following defined terms have the meanings hereinafter set forth:

(a) "**AcquiCo**" means Rockshield Acquisition Corp., a private British Columbia company incorporated under number BC1144886 on December 12, 2017;

(b) "**AcquiCo Asset Purchase Agreement**" means the asset purchase agreement to be entered into between Rockshield and AcquiCo relating to the sale and purchase of the AcquiCo Assets;

(c) **AcquiCo Assets**" means 130,000 common shares in the capital of Plus Products Holdings Inc.;

(d) "**AcquiCo Shareholder**" means a holder of common shares of Rockshield Acquisition Corp. (defined below);

(e) "**AcquiCo Shares**" means the common shares without par value in the authorized share structure of Rockshield Acquisition Corp., as constituted on the date of this Agreement;

(f) "**Act**" means the *Business Corporations Act* (British Columbia), S.B.C. 2002, c. 57, as amended or replaced from time to time, including the regulations promulgated thereunder;

(g) "**Agreement**", "**herein**", "**hereof**", "**hereto**", "**hereunder**" and similar expressions mean and refer to this arrangement agreement (including the schedules hereto) as supplemented, modified or amended, and not to any particular article, section, schedule or other portion hereof;

(h) "**Applicable Laws**" means all applicable corporate laws, rules of applicable stock exchanges and applicable securities laws, including the rules, regulations, notices, instruments, blanket orders and policies of the securities regulatory authorities in Canada;

(i) "**Arrangement**" means the arrangement pursuant to Section 288 of the Act set forth in the Plan of Arrangement;

(j) "**Arrangement Provisions**" means Part 9, Division 5 of the Act;

(k) "**Arrangement Resolution**" means the special resolution in respect to the Arrangement and other related matters to be considered at the Rockshield Meeting;

(l) "**Assets**" means the AcquiCo Assets and the OppCo Assets, being the assets of Rockshield to be transferred, respectively to each of AcquiCo and OppCo, pursuant to the Arrangement, as more particularly described in Schedule "B" to and forming part of this Arrangement Agreement;

(m) "**Business Day**" means a day other than a Saturday, Sunday or other than a day when banks in the City of Vancouver, British Columbia are not generally open for business;

(n) "**Computershare**" means Computershare Trust Company of Canada, the transfer agent of Rockshield;

(o) "**CSE**" means the Canadian Securities Exchange;

(p) "**Court**" means the Supreme Court of British Columbia;

(q) "**Court Registrar**" means the Registrar of the Supreme Court of British Columbia;

(r) "**Dissenting Shareholder**" means a Rockshield Shareholder who validly exercises rights of dissent under the Arrangement and who will be entitled to be paid fair value for his, her or its Rockshield Shares in accordance with the Interim Order and the Plan of Arrangement;

(s) "**Dissenting Shares**" means the Rockshield Shares in respect of which Dissenting Shareholders have exercised a right of dissent;

(t) "**Effective Date**" means the date the Arrangement becomes effective under the Act;

(u) "**Final Order**" means the order of the Court approving the Arrangement, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

(v) "**IFRS**" means International Financial Reporting Standards;

(w) "**Circular**" means the management information circular of Rockshield to be sent by Rockshield to the Rockshield Shareholders in connection with the Rockshield Meeting;

(x) "**Interim Order**" means an interim order of the Court concerning the Arrangement in respect of Rockshield, containing declarations and directions with respect to the Arrangement and the holding of the Rockshield Meeting, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

(y) "**New Shares**" means the new class of common shares without par value which Rockshield will create pursuant to §3.1 of the Plan of Arrangement and which, immediately after the Effective Date, will be identical in every relevant respect to the Rockshield Shares;

(z) "**OppCo**" means Rockshield Opportunities Corp., a private British Columbia company incorporated under number BC1144891 on December 12, 2017;

(aa) **OppCo Asset Purchase Agreement**" means the asset purchase agreement to be entered into between Rockshield and OppCo relating to the sale and purchase of the OppCo Assets;

(bb) "**OppCo Assets**" means 13,000 common shares in the capital of Helius Medical Technologies Inc;

(cc) "**OppCo Shareholder**" means a holder of common shares of OppCo (defined above);

(dd) "**OppCo Shares**" means the common shares without par value in the authorized share structure of Rockshield Opportunities Corp., as constituted on the date of this Agreement;

(ee) "**Parties**" means Rockshield and the Rockshield Subsidiaries; and "**Party**" means any one of them;

(ff) "**Person**" means an individual, partnership, unincorporated association, unincorporated syndicate, unincorporated organization, trust, trustee, executor, administrator or other legal representative;

(gg) "**Notice of Meeting**" means the notice of special meeting of the Rockshield Shareholders in respect of the Rockshield Meeting;

(hh) "**Plan of Arrangement**" means the plan of arrangement substantially in the form set out in Schedule "A" to this Agreement, as amended or supplemented from time to time in accordance with Article 6 thereof and Article 6 hereof;

(ii) "**Registrar**" means the Registrar of Companies for the Province of British Columbia duly appointed under the Act;

(jj) “**Registered Shareholder**” means a registered holder of Rockshield Shares as recorded in the shareholder register of Rockshield maintained by Computershare;

(kk) “**Rockshield Class A Shares**” means the renamed and redesignated Rockshield Shares as described in §3.1 of the Plan of Arrangement;

(ll) “**Rockshield Class A Preferred Shares**” means the Class “A” preferred shares without par value which Rockshield will create and issue pursuant to §3.1 of the Plan of Arrangement;

(mm) “**Rockshield Meeting**” means the special meeting of the Rockshield Shareholders to be held to approve this Arrangement Agreement, and any adjournment(s) or postponement(s) thereof;

(nn) “**Rockshield Shares**” means the common shares without par value in the authorized share capital of Rockshield, as constituted on the date of this Agreement;

(oo) “**Rockshield Shareholders**” means the holders from time to time of Rockshield Shares;

(pp) “**Rockshield Subsidiaries**” means Rockshield Acquisition Corp. and Rockshield Opportunities Corp., each a private company incorporated under the *Business Corporations Act* (British Columbia);

(qq) “**Rockshield Warrants**” means share purchase warrants of Rockshield that are outstanding on the Effective Date; an

(rr) “**Tax Act**” means the *Income Tax Act* (Canada) and the regulations thereunder, all as amended from time to time.

1.2 Interpretation Not Affected by Headings, etc.

The division of this Agreement into articles, sections and subsections is for convenience of reference only and does not affect the construction or interpretation of this Agreement. The terms “this Agreement”, “hereof”, “herein” and “hereunder” and similar expressions refer to this Agreement (including Schedules attached hereto) and not to any particular article, section or other portion hereof and include any agreement or instrument supplementary or ancillary hereto.

1.3 Number, etc.

Words importing the singular number include the plural and vice versa, words importing the use of any gender include all genders, and words importing persons include firms and companies and vice versa.

1.4 Date for Any Action

If any date on which any action is required to be taken hereunder by any of the Parties is not a Business Day and a business day in the place where an action is required to be taken, such action is required to be taken on the next succeeding day which is a Business Day and a business day, as applicable, in such place.

1.5 Entire Agreement

This Agreement, together with the agreements and documents herein and therein referred to, constitute the entire agreement among the Parties pertaining to the subject matter hereof and supersede all prior agreements,

understandings, negotiations and discussions, whether oral or written, among the Parties with respect to the subject matter hereof.

1.6 Currency

All sums of money which are referred to in this Agreement are expressed in lawful money of Canada.

1.7 Accounting Matters

Unless otherwise stated, all accounting terms used in this Agreement shall have the meanings attributable thereto under IFRS.

1.8 References to Legislation

References in this Agreement to any statute or sections thereof shall include such statute as amended or substituted and any regulations promulgated thereunder from time to time in effect.

1.9 Enforceability

All representations, warranties, covenants and opinions in or contemplated by this Agreement as to the enforceability of any covenant, agreement or document are subject to enforceability being limited by applicable bankruptcy, insolvency, fraudulent transfer, reorganization, moratorium and other laws relating to or affecting creditors' rights generally, and the discretionary nature of certain remedies (including specific performance and injunctive relief and general principles of equity).

1.10 Schedules

The following schedules attached hereto are incorporated into and form an integral part of this Agreement:

A - Plan of Arrangement with all schedules attached thereto; and

B - Assets

ARTICLE 2
THE ARRANGEMENT

2.1 Plan of Arrangement

Rockshield, AcquiCo and OppCo will forthwith jointly file with the Court, proceed with and diligently prosecute an application for an Interim Order providing for, among other things, the calling and holding of the Rockshield Meeting for the purpose of considering and, if deemed advisable, approving the Arrangement Resolution and upon receipt thereof, each of Rockshield, AcquiCo and OppCo will forthwith carry out the terms of the Interim Order to the extent applicable to it. Provided all necessary approvals for the Arrangement Resolution are obtained from the Rockshield Shareholders, Rockshield, AcquiCo and OppCo shall jointly submit the Arrangement to the Court and apply for the Final Order. Upon issuance of the Final Order and subject to the conditions precedent in Article 5, Rockshield shall forthwith proceed to file the Final Order and such other documents as may be required to give effect to the Arrangement with the Registrar pursuant to the Arrangement Provisions, whereupon the transactions comprising the Arrangement shall occur and shall be deemed to have occurred in the order set out therein without any act or formality.

2.2 Interim Order

The Interim Order shall provide that:

(a) the securities of Rockshield for which holders shall be entitled to vote on the Arrangement Resolution shall be the Rockshield Shares;

(b) the Rockshield Shareholders shall be entitled to vote on the Arrangement Resolution, with each Rockshield Shareholder being entitled to one vote for each Rockshield Share held by such holder;

(c) the requisite majority for the approval of the Arrangement Resolution shall be:

(i) two-thirds of the votes cast by the Rockshield Shareholders present in person or by proxy at the Rockshield Meeting; and

(ii) if applicable, a simple majority of the votes cast by the Rockshield Shareholders, after excluding the votes cast by those persons whose votes must be excluded pursuant to Multilateral Instrument 61-101 *Protection of Minority Shareholders in Special Transactions*.

2.3 Information Circular and Meetings

As promptly as practical following the execution of this Agreement and in compliance with the Interim Order and Applicable Laws:

(a) Rockshield shall:

(i) prepare the Management Information Circular (the "**Circular**") and cause the Circular to be mailed to the Rockshield Shareholders and filed with applicable regulatory authorities and other governmental authorities in all jurisdictions where the same are required to be mailed and filed; and

(ii) convene the Rockshield Meeting.

2.4 Effective Date

The Arrangement shall become effective in accordance with the terms of the Plan of Arrangement on the Effective Date.

ARTICLE 3
COVENANTS

3.1 Covenants Regarding the Arrangement

From the date hereof until the Effective Date, each of Rockshield, AcquiCo and OppCo will use all reasonable efforts to satisfy (or cause the satisfaction of) the conditions precedent to its obligations hereunder and to take, or cause to be taken, all other action and to do, or cause to be done, all other things necessary, proper or advisable under Applicable Laws to complete the Arrangement, including using reasonable efforts:

(a) to obtain all necessary waivers, consents and approvals required to be obtained by it from other parties to loan agreements, leases and other contracts;

(b) to obtain all necessary consents, assignments, waivers and amendments to or terminations of any instruments and take such measures as may be appropriate to fulfill its obligations hereunder and to carry out the transactions contemplated hereby; and

(c) to effect all necessary registrations and filings and submissions of information requested by governmental authorities required to be effected by it in connection with the Arrangement.

3.2 Covenants Regarding Execution of Documents

Each of Rockshield, AcquiCo and OppCo will perform all such acts and things, and execute and deliver all such agreements, notices and other documents and instruments as may reasonably be required to facilitate the carrying out of the intent and purpose of this Agreement.

3.3 Giving Effect to the Arrangement

The Arrangement shall be effected in the following manner:

(a) the Parties shall proceed forthwith to apply for the Interim Order providing for, among other things, the calling and holding of the Rockshield Meeting for the purpose of, among other things, considering and, if deemed advisable, approving and adopting the Arrangement;

(b) if required, the AcquiCo Shareholder(s) and the OppCo Shareholder(s) shall approve the Arrangement by a special resolution;

(c) upon obtaining the Interim Order, Rockshield shall call the Rockshield Meeting and mail the Circular and related Notice of Meeting and form of Proxy to the Rockshield Shareholders;

(d) if the Rockshield Shareholders approve the Arrangement as set out in §3.3 hereof, Rockshield shall thereafter (subject to the exercise of any discretionary authority granted to Rockshield's directors by the Rockshield Shareholders) take the necessary actions to submit the Arrangement to the Court for approval and grant of the Final Order; and

(e) upon receipt of the Final Order, Rockshield shall, subject to compliance with any of the other conditions provided for in Article 3.3 hereof and to the rights of termination contained in Article 7 hereof, file the material described in §5.1 with the Court Registrar in accordance with the terms of the Plan of Arrangement.

3.4 Rockshield Warrants

Holders of Rockshield Warrants will, on the exercise of such Rockshield Warrants, be entitled to the such number of Rockshield Shares, AcquiCo Shares and OppCo Shares that they would have been entitled to if they had exercised such Warrants immediately prior to Effective Time.

ARTICLE 4
REPRESENTATIONS AND WARRANTIES

4.1 Representations and Warranties

Each of the Parties hereby represents and warrants to the other that.

(a) it is a company duly incorporated and validly subsisting under the laws of its jurisdiction of existence, and has full capacity and authority to enter into this Agreement and to perform its covenants and obligations hereunder;

(b) it has taken all corporate actions necessary to authorize the execution and delivery of this Agreement and this Agreement has been duly executed and delivered by it;

(c) neither the execution and delivery of this Agreement nor the performance of any of its covenants and obligations hereunder will constitute a material default under, or be in any material contravention or breach of: (i) any provision of its constating or governing corporate documents, (ii) any judgment, decree, order, law, statute, rule or regulation applicable to it or (iii) any agreement or instrument to which it is a party or by which it is bound; and

(d) no dissolution, winding up, bankruptcy, liquidation or similar proceedings have been commenced or are pending or proposed in respect of it.

ARTICLE 5
CONDITIONS PRECEDENT

5.1 Mutual Conditions Precedent

The respective obligations of the Parties to consummate the transactions contemplated hereby, and in particular the Arrangement, are subject to the satisfaction, on or before the Effective Date or such other time specified, of the following conditions, any of which may be waived by the mutual written consent of such Parties without prejudice to their right to rely on any other of such conditions:

(a) the Interim Order shall have been granted in form and substance satisfactory to Rockshield, AcquiCo and OppCo, acting reasonably, and such Interim Order shall not have been set aside or modified in a manner unacceptable to Rockshield, AcquiCo and OppCo, acting reasonably, on appeal or otherwise;

(b) the Arrangement Resolution shall have been passed by the Rockshield Shareholders at the Rockshield Meeting in accordance with the Arrangement Provisions, the constating documents of Rockshield, the Interim Order and the requirements of any applicable regulatory authorities;

(c) the Arrangement and this Agreement, with or without amendment, shall have been approved by the AcquiCo Shareholder(s) and the OppCo Shareholder(s) to the extent required by law, and in accordance with, the Arrangement Provisions and the constating documents of AcquiCo and OppCo;

(d) the Final Order shall have been granted in form and substance satisfactory to Rockshield and each of AcquiCo and OppCo, acting reasonably;

(e) all other consents, orders, regulations and approvals, including regulatory and judicial approvals and orders required or necessary or desirable for the completion of the transactions provided for in this Agreement and the Plan of Arrangement shall have been obtained or received from the persons, authorities or bodies having jurisdiction in the circumstances, each in form acceptable to Rockshield and each of AcquiCo and OppCo;

(f) there shall not be in force any order or decree restraining or enjoining the consummation of the transactions contemplated by this Agreement and the Arrangement; and

(g) this Agreement shall not have been terminated under Article 7.

Except for the conditions set forth in this §5.1 which, by their nature, may not be waived, any of the other conditions in this §5.1 may be waived, either in whole or in part, by either of Rockshield, AcquiCo or OppCo, as the case may be, at its discretion.

5.2 Closing

Unless this Agreement is terminated earlier pursuant to the provisions hereof, Closing shall take place at the offices of Rockshield's counsel at 1500 – 1055 West Georgia St., Vancouver BC V6E 4N7, at 10:00 a.m. (Vancouver time) on such date as the Parties hereto may mutually agree (the "**Closing Date**"), and each of them shall deliver in electronic format (except where originals are required by Applicable Laws) to the other of them:

(a) the documents required to be delivered by it hereunder to complete the transactions contemplated hereby, provided that each such document required to be dated the Effective Date shall be dated as of, or become effective on, the Effective Date and shall be held in escrow to be released upon the occurrence of the Effective Date; and

(b) written confirmation as to the satisfaction or waiver by it of the conditions in its favour contained in this Agreement.

5.3 Merger of Conditions

The conditions set out in §5.1 hereof shall be conclusively deemed to have been satisfied, waived or released upon the occurrence of the Effective Date.

5.4 Merger of Representations and Warranties

The representations and warranties in §4.1 shall be conclusively deemed to be correct as of the Effective Date and each shall accordingly merge in and not survive the effectiveness of the Arrangement.

ARTICLE 6
AMENDMENT

6.1 Amendment

This Agreement may at any time and from time to time before or after the holding of the Rockshield Meeting be amended by written agreement of the Parties hereto without, subject to Applicable Laws, further notice to

or authorization on the part of their respective securityholders and any such amendment may, without limitation:

(a) change the time for performance of any of the obligations or acts of the Parties;

(b) waive any inaccuracies or modify any representation or warranty contained herein or in any document delivered pursuant hereto;

(c) waive compliance with or modify any of the covenants herein contained and waive or modify performance of any of the obligations of the Parties; or

(d) waive compliance with or modify any other conditions precedent contained herein;

provided that no such amendment reduces or materially adversely affects the consideration to be received by a Rockshield Shareholder without approval by the Rockshield Shareholders, given in the same manner as required for the approval of the Arrangement or as may be ordered by the Court.

ARTICLE 7
TERMINATION

7.1 Termination

Subject to §7.2, this Agreement may at any time before or after the holding of the Rockshield Meeting, and before or after the granting of the Final Order, but in each case prior to the Effective Date, be terminated by direction of the board of directors of Rockshield without further action on the part of the Rockshield Shareholders, or by the board of directors of either Rockshield Subsidiary without further action on the part of the respective Rockshield Subsidiary Shareholder(s), and nothing expressed or implied herein or in the Plan of Arrangement shall be construed as fettering the absolute discretion by the board of directors of Rockshield or either Rockshield Subsidiary, respectively, to elect to terminate this Agreement and discontinue efforts to effect the Arrangement for whatever reasons it may consider appropriate.

7.2 Cessation of Right

The right of each Party to amend or terminate the Plan of Arrangement pursuant to §6.1 and §7.1 shall be extinguished upon the occurrence of the Effective Date.

ARTICLE 8
NOTICES

8.1 Notices

All notices which may or are required to be given pursuant to any provision of this Agreement are to be given or made in writing and served personally or sent by e-mail (with an acknowledgment of receipt) and in the case of:

Rockshield Capital Corp.:
Suite 1305 – 1090 West Georgia Street
Vancouver, British Columbia V6E 3G7
Attention: David J. Doherty, CEO
Email: dave@rockshield.ca

Rockshield Opportunities Corp.:
4338 Frances Street
Vancouver, British Columbia V5C 2R3
Attention: Nick Demare, President
Email: ndemare@chasemgt.com

Rockshield Acquisition Corp.:
4338 Frances Street
Vancouver, British Columbia V5C 2R3
Attention: Nick Demare, President
Email: ndemare@chasemgt.com

or such other address as the Parties may, from time to time, advise to the other Parties hereto by notice in writing. The date or time of receipt of any such notice will be deemed to be the date of delivery or the time such telecopy is received.

ARTICLE 9
GENERAL

9.1 Assignment and Enurement

This Agreement shall enure to the benefit of and be binding upon the Parties hereto and their respective successors and assigns. This Agreement may not be assigned by any party hereto without the prior consent of the other Parties hereto.

9.2 Disclosure

Each Party shall receive the prior consent, not to be unreasonably withheld, of the other Parties prior to issuing or permitting any director, officer, employee or agent to issue, any press release or other written statement with respect to this Agreement or the transactions contemplated hereby. Notwithstanding the foregoing, if any Party is required by law or administrative regulation to make any disclosure relating to the transactions contemplated herein, such disclosure may be made, but that Party will consult with the other Parties as to the wording of such disclosure prior to its being made.

9.3 Costs

Except as contemplated in the Arrangement and herein, each Party hereto covenants and agrees to bear its own costs and expenses in connection with the transactions contemplated hereby.

9.4 Severability

If any one or more of the provisions or parts thereof contained in this Agreement should be or become invalid, illegal or unenforceable in any respect in any jurisdiction, the remaining provisions or parts thereof contained herein shall be and shall be conclusively deemed to be, as to such jurisdiction, severable therefrom and:

(a) the validity, legality or enforceability of such remaining provisions or parts thereof shall not in any way be affected or impaired by the severance of the provisions or parts thereof severed; and

(b) the invalidity, illegality or unenforceability of any provision or part thereof contained in this Agreement in any jurisdiction shall not affect or impair such provision or part thereof or any other provisions of this Agreement in any other jurisdiction.

9.5 Further Assurances

Each Party hereto shall, from time to time and at all times hereafter, at the request of any other Party hereto, but without further consideration, do all such further acts, and execute and deliver all such further documents and instruments as may be reasonably required in order to fully perform and carry out the terms and intent hereof.

9.6 Time of Essence

Time shall be of the essence of this Agreement.

9.7 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the Parties hereto irrevocably attorn to the jurisdiction of the courts of the Province of British Columbia. Each of the Parties hereto hereby irrevocably and unconditionally consents to and submits to the jurisdiction of the courts of the Province of British Columbia in respect of all actions, suits or proceedings arising out of or relating to this Agreement or the matters contemplated hereby (and agrees not to commence any action, suit or proceeding relating thereto except in such courts) and further agrees that service of any process, summons, notice or document by single registered mail to the addresses of the parties set forth in this Agreement shall be effective service of process for any action, suit or proceeding brought against any Party in such court. The Parties hereby irrevocably and unconditionally waive any objection to the laying of venue of any action, suit or proceeding arising out of this Agreement or the matters contemplated hereby in the courts of the Province of British Columbia and hereby further irrevocably and unconditionally waive and agree not to plead or claim in any such court that any such action, suit or proceeding so brought has been brought in an inconvenient forum.

9.8 Waiver

No waiver by any Party shall be effective unless in writing and any waiver shall affect only the matter, and the occurrence thereof, specifically identified and shall not extend to any other matter or occurrence.

9.9 Counterparts

This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together constitute one and the same instrument.

[Signature Page Follows]

IN WITNESS WHEREOF the Parties have executed this Agreement as of the date first above written.

ROCKSHIELD CAPITAL CORP.

"Nick DeMare"

Per: Nick DeMare
Title: Chief Financial Officer

ROCKSHIELD ACQUISITION CORP.

"Nick DeMare"

Per: Nick DeMare
Title: President and Director

ROCKSHIELD OPPORTUNITIES CORP.

"Nick DeMare"

Per: Nick DeMare
Title: President and Director

SCHEDULE "A" TO THE ARRANGEMENT AGREEMENT

PLAN OF ARRANGEMENT UNDER THE

***BUSINESS CORPORATIONS ACT* (BRITISH COLUMBIA)**

ARTICLE 1
INTERPRETATION

1.1 In this Plan of Arrangement, the following terms have the following meanings:

"**AcquiCo**" means Rockshield Acquisition Corp., a private British Columbia company incorporated under number BC1144886 on December 12, 2017;

"**AcquiCo Assets**" means 130,000 common shares in the capital of Plus Products Holdings Inc.;

"**AcquiCo Shareholder**" means a holder of common shares of Rockshield Acquisition Corp. (defined below);

"**AcquiCo Shares**" means the common shares without par value in the authorized share structure of Rockshield Acquisition Corp., as constituted on the date of the Arrangement Agreement;

"**Act**" means the Business Corporations Act (British Columbia), S.B.C. 2002, c. 57, as amended or replaced from time to time, including the regulations promulgated thereunder;

"**Arrangement**", "**herein**", "**hereof**", "**hereto**", "**hereunder**" and similar expressions mean and refer to the proposed arrangement involving Rockshield Capital Corp. ("Rockshield"), and each Subsidiary being either Rockshield Acquisition Corp. ("AcquiCo") or Rockshield Opportunities Corp. ("OppCo"), and the Rockshield Shareholders pursuant to the Arrangement Provisions on the terms and conditions set forth in this Plan of Arrangement as supplemented, modified or amended, and not to any particular article, section or other portion hereof;

"**Arrangement Agreement**" means the arrangement agreement dated effective March 13th, 2018, between Rockshield, AcquiCo and OppCo, with AcquiCo and OppCo each being a Subsidiary of Rockshield with respect to the Arrangement, and all amendments thereto;

"**Arrangement Provisions**" means Division 5 of Part 9 of the Act;

"**Assets**" means the assets of Rockshield described in Schedule "B" to the Arrangement Agreement;

"**Business Day**" means a day, other than a Saturday, Sunday or statutory holiday, when banks are generally open in the City of Vancouver, in the Province of British Columbia, for the transaction of banking business;

"**CSE**" means the Canadian Securities Exchange;

"**Conversion Factor**" means 0.0653 (subject to adjustment in the event that Rockshield completes a share consolidation prior to the Effective Date) with respect to each of AcquiCo and OppCo as of the close of business on the Share Distribution Record Date;

“**Court**” means the Supreme Court of British Columbia;

“**Court Registrar**” means the Registrar of the Supreme Court of British Columbia;

“**Depositary**” means Computershare Trust Company of Canada;

“**Distributed AcquiCo Shares**” means common shares of AcquiCo (defined above) that are to be distributed to the Rockshield Shareholders pursuant to §3.1;

“**Distributed OppCo Shares**” means common shares of OppCo (defined below) that are to be distributed to the Rockshield Shareholders pursuant to §3.1;

“**Effective Date**” means the date the Arrangement becomes effective under the Act;

“**Final Order**” means the final order of the Court approving the Arrangement, as such order may be affirmed, amended or modified by any court of competent jurisdiction;

“**Information Circular**” or “**Circular**” means the management information circular to be sent to the Rockshield Shareholders in connection with the Rockshield Meeting;

“**Interim Order**” means the interim order of the Court concerning the Arrangement under the Act in respect of the Parties, containing declarations and directions with respect to the Arrangement and the holding of the Rockshield Meeting, as such interim order may be affirmed, amended or modified by any court of competent jurisdiction;

“**New Shares**” means the new class of common shares without par value which Rockshield will create pursuant to §3.1 of this Plan of Arrangement and which, immediately after the Effective Date, will be identical in every relevant aspect to the Rockshield Shares;

“**OppCo**” means Rockshield Opportunities Corp., a private British Columbia company incorporated under number BC1144891 on December 12, 2017;

“**OppCo Assets**” means 13,000 common shares in the capital of Helius Medical Technologies Inc.;

“**OppCo Shareholder”** means a holder of common shares of Rockshield Opportunities Corp. (defined below);

“**OppCo Shares**” means the common shares without par value in the authorized share structure of Rockshield Opportunities Corp., as constituted on the date of the Arrangement Agreement;

“**Parties**” means, collectively, Rockshield and each Subsidiary and “**Party**” means either of them;

“**Rockshield**” means Rockshield Capital Corp., a company incorporated and existing under the Act;

“**Rockshield Class A Shares**” means the renamed and re-designated Rockshield Shares, as described in §3.1 of this Plan of Arrangement;

“**Rockshield Class A Preferred Shares**” means the Class “A” preferred shares without par value which Rockshield will create and issue pursuant to §3.1 of this Plan of Arrangement;

“**Rockshield Meeting**” means the special meeting of Rockshield Shareholders to be held to consider the Arrangement Resolution and related matters, and any adjournments thereof;

“**Rockshield Shares**” means the common shares of Rockshield and “**Rockshield Shareholder**” means the holders from time to time of Rockshield Shares;

“**Rockshield Subsidiary**” means either one of and each of Rockshield Acquisition Corp. (“AcquiCo”) or Rockshield Opportunities Corp. (“OppCo”), each a private company incorporated under the *Business Corporations Act* (British Columbia); and “**Rockshield Subsidiaries**” means both AcquiCo and OppCo together;

“**Rockshield Warrants**” means share purchase warrants of Rockshield that are outstanding on the Effective Date;

“**Plan**” or “**Plan of Arrangement**” means this plan of arrangement as amended or supplemented from time to time in accordance with the terms hereof and Article 7 of the Arrangement Agreement;

“**Share Distribution Record Date**” means the record date for the Rockshield Meeting or such other date as determined by Rockshield, which date establishes the Rockshield Shareholders who will be entitled to receive AcquiCo Shares and OppCo Shares pursuant to this Plan of Arrangement;

“**Tax Act**” means *the Income Tax Act* (Canada), as amended; and

“**Transfer Agent**” means Computershare Trust Company of Canada.

1.2 The division of this Plan of Arrangement into articles and sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Plan of Arrangement.

1.3 Unless reference is specifically made to some other document or instrument, all references herein to articles and sections are to articles and sections of this Plan of Arrangement.

1.4 Unless the context otherwise requires, words importing the singular number shall include the plural and vice versa; words importing any gender shall include all genders; and words importing persons shall include individuals, partnerships, associations, corporations, funds, unincorporated organizations, governments, regulatory authorities, and other entities.

1.5 In the event that the date on which any action is required to be taken hereunder by any of the Parties is not a Business Day in the place where the action is required to be taken, such action shall be required to be taken on the next succeeding day which is a Business Day in such place.

1.6 References in this Plan of Arrangement to any statute or sections thereof shall include such statute as amended or substituted and any regulations promulgated thereunder from time to time in effect.

ARTICLE 2
ARRANGEMENT AGREEMENT

2.1 This Plan of Arrangement is made pursuant and subject to the provisions of, and forms part of, the Arrangement Agreement.

2.2 This Plan of Arrangement will become effective in accordance with its terms and be binding on the Effective Date on the Rockshield Shareholders.

ARTICLE 3
ARRANGEMENT

3.1 On the Effective Date, the following shall occur and be deemed to occur in the following chronological order without further act or formality, notwithstanding anything contained in the provisions attaching to Rockshield or the Rockshield Subsidiaries, but subject to the provisions of Article 6 hereof:

(a) In accordance with the terms of the AcquiCo Asset Purchase Agreement, Rockshield will transfer the AcquiCo Assets to AcquiCo in consideration for AcquiCo Shares (the "**Distributed AcquiCo Shares**"), such that the number of Distributed AcquiCo Shares received by Rockshield from AcquiCo in consideration for the AcquiCo Assets will equal the number of issued and outstanding Rockshield Shares multiplied by the Conversion Factor (subject to adjustment in certain circumstances) as of the Share Distribution Record Date, and all Rockshield Shareholders will be added to the central securities registers of AcquiCo in respect of such AcquiCo Shares;

(b) In accordance with the terms of the OppCo Asset Purchase Agreement, Rockshield will transfer the OppCo Assets to OppCo in consideration for OppCo Shares (the "**Distributed AcquiCo Shares**"), such that the number of Distributed OppCo Shares received by Rockshield from OppCo in consideration for the OppCo Assets will equal the number of issued and outstanding Rockshield Shares multiplied by the Conversion Factor (subject to adjustment in certain circumstances) as of the Share Distribution Record Date, and all Rockshield Shareholders will be added to the central securities registers of OppCo in respect of such OppCo Shares;

(c) The authorized share capital of Rockshield will be changed by:

(i) Altering the identifying name of the Rockshield Shares to class "A" common shares without par value, being the Class A Shares;

(ii) Creating a class consisting of an unlimited number of common shares without par value (the "**New Shares**"); and

(iii) Creating a class consisting of an unlimited number of class "A" preferred shares without par value, having the rights and restrictions described in Schedule "A" to the Plan of Arrangement, being the Rockshield Class A Preferred Shares.

(d) Each issued Rockshield Class A Share will be exchanged for one New Share and one Rockshield Class A Preferred Share, subject to the exercise of a right of dissent, the holders of the Rockshield Class A Shares will be deemed to have been removed from the central securities register of Rockshield and will be deemed to have been added to the central securities register as the holders of the number of New Shares and Rockshield Class A Preferred Shares that they have received on the exchange;

(e) All of the issued Rockshield Class A Shares will be cancelled with the appropriate entries being deemed to have been made in the central securities register of Rockshield and the aggregate paid up capital (as that term is used for purposes of the *Tax Act*) of the Rockshield Class A Shares immediately prior to the Effective Date will be allocated between the New Shares and the Rockshield Class A Preferred Shares so that the aggregate paid up capital of the Rockshield Class A Preferred

Shares is equal to the aggregate fair market value of the Distributed AcquiCo Shares and the Distributed OppCo Shares as of the Effective Date, and each Rockshield Class A Preferred Share so issued will be issued by Rockshield at an issue price equal to such aggregate fair market value divided by the number of issued Rockshield Class A Preferred Shares, such aggregate fair market value of the Distributed AcquiCo Shares and the Distributed OppCo Shares to be determined as at the Effective Date by resolution of the Board;

(f) Rockshield will redeem the issued Rockshield Class A Preferred Shares for consideration consisting solely of the Distributed AcquiCo Shares and the Distributed OppCo Shares, such that each holder of Rockshield Class A Preferred Shares will, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of AcquiCo Shares and OppCo Shares that is equal to the number of Rockshield Class A Preferred Shares held by such holder multiplied by the Conversion Factor;

(g) The name of each holder of Rockshield Class A Preferred Shares will be deemed to have been removed as such from the central securities register of Rockshield, and all of the issued Rockshield Class A Preferred Shares will be cancelled with the appropriate entries being deemed to have been made in the central securities register of Rockshield;

(h) The Distributed AcquiCo Shares and the Distributed OppCo Shares transferred to the holders of the Rockshield Class A Preferred Shares pursuant to step (f) above will be registered in the names of the former holders of Rockshield Class A Preferred Shares and appropriate entries will be made in the central securities register of each of AcquiCo and OppCo, each on such date as the Board may determine;

(i) The Rockshield Class A Shares and Rockshield Class A Preferred Shares issued under the Arrangement, none of which will be allotted or issued until the steps referred to in steps §(d) and §(f) above are completed, will be cancelled and the authorized share structure of Rockshield will be changed by eliminating, if the Board so chooses, the Rockshield Class A Shares, and the Rockshield Class A Preferred Shares therefrom;

(j) The Notice of Articles and Articles of Rockshield will be amended to reflect the changes to its authorized share structure made pursuant to this Plan of Arrangement;

3.2 Notwithstanding §3.1(f), no fractional AcquiCo Shares and/or OppCo Shares shall be distributed to the Rockshield Shareholders and as a result all fractional share amounts arising under such sections shall be rounded down to the nearest whole number. Any Distributed AcquiCo Shares and/or the Distributed OppCo Shares not distributed as a result of this rounding down shall be dealt with as determined by the board of directors of Rockshield in its absolute discretion.

3.3 The holders of the Rockshield Class A Shares and the holders of New Shares and the Rockshield Class A Preferred Shares referred to in §3.1(d), and the holders of the Rockshield Class A Preferred Shares referred to in §3.1(f), §3.1(g) and §3.1(h), shall mean in all cases those persons who are Rockshield Shareholders at the close of business on the Share Distribution Record Date, subject to Article 5.

3.4 All New Shares, Rockshield Class A Preferred Share, AcquiCo Shares and OppCo Shares issued pursuant to this Plan of Arrangement shall be deemed to be validly issued and outstanding as fully paid and non-assessable shares for all purposes of the Act.

3.5 The Arrangement shall become final and conclusively binding on the Rockshield Shareholders, the AcquiCo Shareholders, the OppCo Shareholders, Rockshield, AcquiCo and OppCo, on the Effective Date.

3.6 Notwithstanding that the transactions and events set out in §3.1 shall occur and shall be deemed to occur in the chronological order therein set out without any act or formality, each of Rockshield, AcquiCo and OppCo shall be required to make, do and execute or cause and procure to be made, done and executed all such further acts, deeds, agreements, transfers, assurances, instruments or documents as may be required to give effect to, or further document or evidence, any of the transactions or events set out in §3.1, including, without limitation, any resolutions of directors authorizing the issue, transfer or redemption of shares, any share transfer powers evidencing the transfer of shares and any receipt therefore, and any necessary additions to or deletions from share registers.

ARTICLE 4
CERTIFICATES

4.1 Recognizing that the Rockshield Shares shall be redeemed and re-designated as Rockshield Class A Shares pursuant to §3.1(c)(i) and that the Rockshield Class A Shares shall be exchanged partially for New Shares pursuant to §3.1(d), Rockshield shall not issue replacement share certificates representing the Rockshield Class A Shares.

4.2 Recognizing that the Distributed AcquiCo Shares and the Distributed OppCo Shares shall be transferred to the Rockshield Shareholders as consideration for the redemption of the Rockshield Class A Preferred Shares pursuant to §3.1(f), each of AcquiCo and OppCo shall issue one share certificate representing all of the Distributed AcquiCo Shares and all the Distributed OppCo Shares, respectively, registered in the name of Rockshield, which share certificate shall be held by the Depositary until the Distributed AcquiCo Shares and /or the Distributed OppCo Shares are transferred to the Rockshield Shareholders and such certificate shall then be cancelled by the Depositary. To facilitate the transfer of the Distributed AcquiCo Shares and the Distributed OppCo Shares to the Rockshield Shareholders as of the Share Distribution Record Date, Rockshield shall execute and deliver to the Depositary and the Transfer Agent an irrevocable power of attorney, authorizing them to distribute and transfer the Distributed AcquiCo Shares and the Distributed OppCo Shares to such Rockshield Shareholders in accordance with the terms of this Plan of Arrangement and each Rockshield Subsidiary shall deliver a treasury order or such other direction to effect such issuance to the Transfer Agent as requested by it.

4.3 Recognizing that all of the Rockshield Class A Preferred Shares issued to the Rockshield Shareholders pursuant to §3.1(d) will be redeemed by Rockshield as consideration for the distribution and transfer of the Distributed AcquiCo Shares and Distributed OppCo Shares, respectively, under §3.1(f), Rockshield shall issue in the name of the Depositary one share certificate representing all of the Rockshield Class A Preferred Shares issued pursuant to §3.1(f), to be held by the Depositary for the benefit of the Rockshield Shareholders until such Rockshield Class A Preferred Shares are redeemed, and such certificate shall then be cancelled.

4.4 As soon as practicable after the Effective Date, each of AcquiCo and OppCo shall cause to be issued to the registered holders of Rockshield Shares as of the Share Distribution Record Date, share certificates representing the AcquiCo Shares and the OppCo Shares, respectively, to which they are entitled pursuant to this Plan of Arrangement and shall cause such share certificates to be mailed to such registered holders.

4.5 From and after the Effective Date, share certificates representing Rockshield Shares immediately before the Effective Date, except for those deemed to have been cancelled pursuant to Article 5, shall for all purposes be deemed to be share certificates representing New Shares, and no new share certificates shall be issued with respect to the New Shares issued in connection with the Arrangement.

4.6 Rockshield Shares traded, if any, after the Share Distribution Record Date and prior to the Effective Date shall represent New Shares, and shall not carry any right to receive a portion of the Distributed AcquiCo Shares or the Distributed OppCo Shares.

ARTICLE 5
DISSENTING SHAREHOLDERS

5.1 Notwithstanding §3.1 hereof, holders of Rockshield Shares may exercise rights of dissent (the "**Dissent Right**") in connection with the Arrangement pursuant to the Interim Order and in the manner set forth in sections 237 to 247 of the Act (the "**Dissent Procedures**").

5.2 Rockshield Shareholders who duly exercise Dissent Rights with respect to their Rockshield Shares ("**Dissenting Shares**") and who:

(a) are ultimately entitled to be paid fair value for their Dissenting Shares, shall be deemed to have transferred their Dissenting Shares to Rockshield for cancellation immediately before the Effective Date; or

(b) for any reason are ultimately not entitled to be paid fair value for their Dissenting Shares, shall be deemed to have participated in the Arrangement on the same basis as a non- dissenting Rockshield Shareholder and shall receive New Shares, Acquico Shares and OppCo Shares, on the same basis as every other non-dissenting Rockshield Shareholder, and in no case shall Rockshield be required to recognize such person as holding Rockshield Shares on or after the Effective Date.

5.3 If a Rockshield Shareholder exercises the Dissent Right, Rockshield shall on the Effective Date set aside and not distribute that portion of the Distributed AcquiCo Shares and /or the Distributed OppCo Shares that is attributable to the Rockshield Shares for which the Dissent Right has been exercised. If the dissenting Rockshield Shareholder is ultimately not entitled to be paid for their Dissenting Shares, Rockshield shall distribute to such Rockshield Shareholder his, her or its pro-rata portion of the Distributed AcquiCo Shares and /or the Distributed OppCo Shares. If a Rockshield Shareholder duly complies with the Dissent Procedures and is ultimately entitled to be paid for their Dissenting Shares, then Rockshield shall retain the portion of the Distributed AcquiCo Shares and /or the Distributed OppCo Shares attributable to such Rockshield Shareholder (the "**Non-Distributed Subsidiary Shares**"), and the Non-Distributed Subsidiary Shares shall be dealt with as determined by the board of directors of Rockshield in its absolute discretion.

ARTICLE 6
AMENDMENTS

6.1 Rockshield, AcquiCo and OppCo may amend, modify and/or supplement this Plan of Arrangement at any time and from time to time prior to the Effective Date, provided that each such amendment, modification and/or supplement must be:

(i) set out in writing;

(ii) filed with the Court and, if made following the Rockshield Meeting, approved by the Court; and

(iii) communicated to holders of Rockshield Shares, AcquiCo shares and OppCo Shares, as the case may be, if and as required by the Court.

6.2 Any amendment, modification or supplement to this Plan of Arrangement may be proposed by Rockshield at any time prior to the Rockshield Meeting with or without any other prior notice or communication, and if so proposed and accepted by the persons voting at the Rockshield Meeting (other than as may be required under the Interim Order), shall become part of this Plan of Arrangement for all purposes.

6.3 Rockshield, with the consent of the other parties, may amend, modify and/or supplement this Plan of Arrangement at any time and from time to time after the Rockshield Meeting and prior to the Effective Date with the approval of the Court.

6.4 Any amendment, modification or supplement to this Plan of Arrangement may be made following the Effective Date but shall only be effective if it is consented to by Rockshield, AcquiCo and OppCo, provided that such amendment, modification or supplement concerns a matter which, in the reasonable opinion of Rockshield, AcquiCo and OppCo, is of an administrative nature required to better give effect to the implementation of this Plan of Arrangement and is not adverse to the financial or economic interests of Rockshield, AcquiCo and OppCo, or any former holder of Rockshield Shares, AcquiCo Shares and OppCo Shares, as the case may be.

ARTICLE 7
REFERENCE DATE

7.1 This plan of arrangement is dated for reference the 13th day of March, 2018.

SCHEDULE "A" TO THE PLAN OF ARRANGEMENT

SPECIAL RIGHTS AND RESTRICTIONS
FOR ROCKSHIELD CLASS A PREFERRED SHARES

The class A preferred shares as a class shall have attached to them the following special rights and restrictions:

Definitions

(1) In these Special Rights and Restrictions,

(a) "**Arrangement**" means the arrangement pursuant to Division 5 of Part 9 of the *Business Corporations Act* (British Columbia) S.B.C 2002, c. 57, as contemplated by the Arrangement Agreement,

(b) "**Arrangement Agreement**" means the Arrangement Agreement dated as of March 13, 2018, between Rockshield Capital Corp. (the "**Company**"), Rockshield Acquisition Corp. ("**AcquiCo**") and Rockshield Opportunities Corp. ("**OppCo**");

(c) "**Old Common Shares**" means the common shares in the authorized share capital of the Company that have been re-designated as class A common shares without par value pursuant to the Plan of Arrangement,

(d) "**Effective Date**" means the date upon which the Arrangement becomes effective,

(e) "**New Shares**" means the common shares without par value created in the authorized share capital of the Company pursuant to the Plan of Arrangement, and

(f) "**Plan of Arrangement**" means the Plan of Arrangement attached as Schedule "A" to the Arrangement Agreement.

(2) The holders of the class A preferred shares are not as such entitled to receive notice of, nor to attend or vote at, any general meeting of the shareholders of the Company.

(3) Class A preferred shares shall only be issued on the exchange of Old Common Shares for New Shares and class A preferred shares pursuant to and in accordance with the Plan of Arrangement.

(4) The capital to be allocated to the class A preferred shares shall be the amount determined in accordance with §3.1(e) of the Plan of Arrangement.

(5) The class A preferred shares shall be redeemable by the Company pursuant to and in accordance with the Plan of Arrangement.

(6) Any class A preferred share that is or is deemed to be redeemed pursuant to and in accordance with the Plan of Arrangement shall be cancelled and may not be reissued.

SCHEDULE "B" TO THE ARRANGEMENT AGREEMENT

ROCKSHIELD ASSETS TO BE TRANSFERRED

Assets to be transferred to Rockshield Acquisition Corp.:

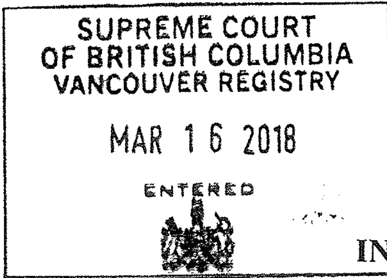
130,000 common shares in the capital of Plus Products Holdings Inc.

Assets to be transferred to Rockshield Opportunities Corp.:

13,000 common shares in the capital of Helius Medical Technologies Inc.

SCHEDULE C

THE INTERIM ORDER



S-183786

No.
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF PART 9, DIVISION 5, SECTION 291 OF THE *BUSINESS CORPORATIONS ACT*, S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT INVOLVING ROCKSHIELD CAPITAL CORP., ITS SHAREHOLDERS, ROCKSHIELD ACQUISITION CORP. AND ROCKSHIELD OPPORTUNITIES CORP.

ROCKSHIELD CAPITAL CORP.

PETITIONER

ORDER MADE AFTER APPLICATION

BEFORE	MASTER VOS	FRIDAY, THE 16th DAY OF MARCH, 2018

ON THE APPLICATION of the Petitioner, Rockshield Capital Corp. ("**Rockshield**"), for an Interim Order pursuant to its Application filed on March 16, 2018, without notice, and coming on for hearing at 800 Smithe Street, Vancouver, British Columbia on March 16, 2018 and on hearing Peter J. Reardon and Natalie Cuthill, counsel for the Petitioner, and upon reading the Notice of Application filed herein, and Affidavit #1 of Nick DeMare, sworn March 15, 2018, and filed herein.

THIS COURT ORDERS THAT:

THE MEETING

1. The Petitioner, Rockshield, is authorized and directed to call, hold and conduct a special meeting (the "**Meeting**") of the shareholders of Rockfield (the "**Shareholders**"), to be held at Suite 1500, 1055 West Georgia Street, Vancouver, British Columbia, Canada on April 17, 2018 at 10:00 a.m. (Pacific time), or at such other time and location to be determined by Rockshield provided that the Shareholders have due notice of same.

2. At the Meeting, the Shareholders will, *inter alia*, consider, and if deemed advisable, approve one or more special resolutions (the "**Arrangement Resolution**"), in the form attached as Schedule "A" to the management information circular of Rockshield prepared in connection with the Meeting (the "**Information Circular**"), a substantially complete draft of which is attached as part of Exhibit "A" to Affidavit #1 of Nick DeMare, sworn March 15, 2018 and filed herein, adopting, with or without amendment, the arrangement (the "**Arrangement**") involving Rockshield, the Shareholders, Rockshield Acquisition Corp. ("**AcquiCo**") and Rockshield Opportunities Corp. ("**OppCo**"), as set forth in the plan of arrangement (the "**Plan of Arrangement**"), a copy of which is attached as Appendix "C" to the Information Circular.

3. At the Meeting, Rockshield may also transact such other business as is contemplated by the Information Circular or as otherwise may be properly brought before the Meeting.

4. The Meeting will be called, held and conducted in accordance with the Notice of Special Meeting of Shareholders (the "**Notice**") to be delivered in substantially the form attached to and forming part of the Information Circular, and in accordance with the applicable provisions of the BCBCA, the terms of this Interim Order (the "**Interim Order**") and any further Order of this Court, the rulings and directions of the Chairman of the Meeting, and in accordance with the terms, restrictions and conditions of the articles of Rockshield, including quorum requirements and all other matters. To the extent of any inconsistency or discrepancy between this Interim Order and the terms of any of the foregoing, this Interim Order will govern.

RECORD DATE FOR NOTICE

5. The record date for determination of the Shareholders entitled to receive the Notice, Information Circular, this Interim Order and a form of proxy (together, the "**Meeting Materials**") is the close of business (Pacific Time) on March 13, 2018 (the "**Record Date**"), or such other date as the directors of Rockshield may determine in accordance with the articles of Rockshield, the BCBCA, or as disclosed in the Meeting Materials.

NOTICE OF MEETING

6. The Meeting Materials, with such amendments or additional documents as counsel for Rockshield may advise are necessary or desirable, and that are not inconsistent with the terms of this Interim Order, will be sent at least 21 days before the date of the Meeting, excluding the date of mailing or personal delivery, to the Shareholders who are registered Shareholders on the Record Date.

7. The Meeting Materials will be sent by prepaid ordinary mail addressed to each Shareholder at his, her or its address as appearing in the Central Securities Register of Rockshield or by delivery of same by personal delivery courier service, as well as by electronic transmission to each Shareholder at his, her or its email address as appearing in the records of Rockshield.

8. The Meeting Materials will be sent by electronic transmission to each Rockshield director and the auditor of Rockshield at his, her or its email address as appearing in the records of Rockshield.

9. Substantial compliance with paragraphs 6 to 8 above will constitute good and sufficient notice of the Meeting and delivery of the Meeting Materials.

10. The accidental failure or omission by Rockshield to give notice of the Meeting or non-receipt of such notice shall not constitute a breach of the Interim Order or a defect in the calling of the Meeting and shall not invalidate any resolution passed or taken at the Meeting provided that the Meeting meets Rockshield's quorum requirements.

11. The Meeting Materials are hereby deemed to represent sufficient and adequate disclosure and Rockshield shall not be required to send to the Shareholders any other or additional information.

DEEMED RECEIPT OF MEETING MATERIALS

12. The Meeting Materials will be deemed, for the purposes of this Interim Order, to have been received by the Shareholders:

    (a) in the case of mailing or personal courier delivery, on the day (Saturdays, Sundays and holidays excepted) following the date of mailing or acceptance by the courier service, respectively; and

    (b) in the case of delivery by electronic transmission, on the day that it was transmitted.

13. Notice of any amendments, modifications, updates or supplements to any of the information provided in the Meeting Materials may be communicated, at any time prior to the meeting, to the Shareholders by press release, news release, newspaper advertisement, in which case such notice will be deemed to have been received at the time of publication, or by notice sent by any of the means set forth in paragraph 12, as determined to be the most appropriate method of communication by Rockshield.

PERMITTED ATTENDEES

14. The persons entitled to attend the Meeting will be the Shareholders, the officers, directors, and advisors of Rockshield, and such other persons who receive the consent of the Chairman of the Meeting.

QUORUM & VOTING AT THE MEETING

15. The quorum required at the Meeting shall be at least one person who is, or who represents by proxy, one or more Shareholders who, in the aggregate, holds at least 5% of the issued shares entitled to be voted at the Meeting.

16. The only persons permitted to vote at the Meeting will be registered Shareholders appearing on the records of Rockshield as of the close of business on the Record Date and their valid proxy holders as described in the Information Circular and as determined by the Chairman of the Meeting upon consultation with the Scrutineer (as hereinafter defined) and legal counsel to Rockshield.

17. The required level of approval for the Arrangement Resolution taken at the Meeting will be not less than two-thirds (66 2/3%) of the votes cast at the Meeting, in person or by proxy, by the Shareholders. Each Shareholder will be entitled to one vote for each Common Share held as of the Record Date.

18. In all other respects, the terms, restrictions and conditions of the constating documents of Rockshield, including quorum requirements and other matters, will apply in respect of the Meeting.

ADJOURNMENT OF MEETING

19. Subject to the terms of the Arrangement Agreement, if Rockshield deems advisable and notwithstanding the provisions of the BCBCA or the articles of Rockshield, Rockshield is specifically authorized to adjourn or postpone the Meeting on one or more occasions without the necessity of first convening the Meeting or first obtaining any vote of the Shareholders respecting the adjournment or postponement and without the need for approval of the Court, provided that the Shareholders have due notice given by press release, news release, newspaper advertisement, in which case such notice will be deemed to have been received at the time of publication, or by notice sent by any of the means set forth in paragraph 12 hereof, as determined to be the most appropriate method of communication by the Petitioner.

20. The Record Date for Shareholders entitled to notice of and to vote at the Meeting will not change in respect of adjournments or postponements of the Meeting.

AMENDMENTS

21. Rockshield is authorized to make such amendments, revisions or supplements to the Plan of Arrangement as it may determine, provided it has obtained any required consents under the Arrangement Agreement or otherwise, and the Plan of Arrangement as so amended, revised or supplemented will be the Plan of Arrangement which is submitted to the Meeting and which will thereby become the subject of the Arrangement Resolution.

SCRUTINEER

22. The Chairman of the Meeting, or such other person as may be designated by the Chairman of the Meeting upon consultation with legal counsel to Rockshield, will be authorized to act as scrutineer for the Meeting (the "**Scrutineer**").

PROXY SOLICITATION

23. Rockshield is authorized to permit the Shareholders to vote by proxy using a form or forms of proxy that comply with the articles of Rockshield and the provisions of the BCBCA relating to the form and content of proxies, and Rockshield may in its discretion waive generally the time limits for deposit of proxies by the Shareholders if Rockshield deems it reasonable to do so.

24. The procedures for the use of proxies at the Meeting shall be as set out in the Meeting Materials.

DISSENT RIGHTS

25. The Shareholders will, as set out in the Plan of Arrangement, be permitted to dissent from the Arrangement Resolution in accordance with the dissent procedures set forth in Division 2 of Part 8 of the BCBCA, strictly applied as modified by this Interim Order, the Final Order and the Plan of Arrangement provided that the written notice (the "**Dissent Notice**") setting forth the objection of such registered Shareholder to the Arrangement and exercise of Dissent Rights must be received by Rockshield not later than 5:00 p.m. (Pacific Time) on April 15, 2018, or two business days immediately preceding any date to which the Meeting may be postponed or adjourned at the following address:

Rockshield Capital Corp., c/o McMillan LLP, Barristers and Solicitors, Suite 1500, 1055 West Georgia Street, P.O. Box 11117, Vancouver, British Columbia, Canada, V6E 4N7, Attention: Jeff Wust.

26. Notice to the Shareholders of their right of dissent with respect to the Arrangement Resolution and to receive, subject to the provisions of the BCBCA and the Plan of Arrangement, the fair value of their shares of Rockshield, shall be given by including information with respect to this right in the Information Circular to be sent to Shareholders in accordance with this Order.

DELIVERY OF COURT MATERIALS

27. Rockshield will include in the Meeting Materials a copy of this Interim Order and the Notice of Hearing of Petition for Final Order (the "**Court Materials**") and will make available to any Shareholders requesting same a copy of each of the Petition herein and the accompanying Affidavit #1 of Nick DeMare, sworn March 15, 2018.

28. Delivery of the Court Materials with the Meeting Materials in accordance with this Interim Order will constitute good and sufficient service or delivery of such Court Materials upon all persons who are entitled to receive the Court Materials pursuant to this Interim Order and no other form of service or delivery need be made and no other material need to be served on or delivered to such persons in respect of these proceedings.

FINAL APPROVAL HEARING

29. Upon the approval, with or without variation, by the Shareholders of the Arrangement in the manner set forth in this Interim Order, Rockshield may set the Petition down for hearing and apply for an order of this Court (i) approving the Plan of Arrangement pursuant to Section 291(4)(a) of the BCBCA and (ii) determining that the Arrangement is fair and reasonable to the Shareholders pursuant to section 291(4)(c) of the BCBCA (collectively, the "**Final Order**"), at 9:45 a.m. on April 19, 2018, or such later date as counsel may be heard or the Court may direct.

30. Any Shareholder or other interested party has the right to appear (either in person or by counsel) and make submissions at the hearing of the Petition provided that such Shareholder or interested party shall file a Response to Petition ("**Response**") by no later than 4:00 p.m. (Pacific Time) on April 18, 2018, in the form prescribed by the British Columbia *Supreme Court Civil Rules*, with this Court and deliver a copy of the filed Response together with a copy of all materials on which such Shareholder or interested party intends to rely at the hearing of the Petition, including an outline of such Shareholder's or interested party's proposed submissions to the Petitioner, c/o counsel for Rockshield: McMillan LLP, Barristers and Solicitors, Suite 1500, 1055 West Georgia Street, P.O. Box 11117, Vancouver, British Columbia, Canada, V6E 4N7, Attention: Peter J. Reardon, subject to the direction of the Court.

31. If the application for the Final Order is adjourned, only those persons who have filed and delivered a Response, in accordance with the preceding paragraph of this Interim Order, need to be served with notice of the adjourned date.

32. The Petitioner shall not be required to comply with Rules 8-1 and 16-1 of the *Supreme Court Civil Rules* in relation to the hearing of the Petition for the Final Order approving the Plan of Arrangement, and any materials to be filed by Rockshield in support of the application for the Final Order may be filed up to two business days prior to the hearing of the application for the Final Order without further order of this Court.

33. The Final Order, if granted, will provide the basis for Rockshield, AcquiCo and OppCo to rely on the exemption from registration requirements provided under Section 3(a)(10) of the *United States Securities Act of 1933* and applicable exemptions under relevant state laws to implement the transactions contemplated by the Arrangement Agreement and to issue shares pursuant to the Arrangement to those Shareholders who are resident in the United States.

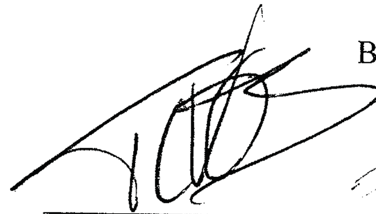
VARIANCE

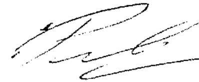
34. Rockshield is at liberty to apply to this Honourable Court to vary this Interim Order or for advice and direction with respect to the Plan of Arrangement or any of the matters related to the Interim Order.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

Signature of Peter J. Reardon,
Lawyer for the Petitioner, Rockshield Capital Corp.

By the Court





Registrar

SCHEDULE D

THE NOTICE OF HEARING

S-183786

No.
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF PART 9, DIVISION 5, SECTION 291 OF THE *BUSINESS CORPORATIONS ACT,* S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF A PROPOSED PLAN OF ARRANGEMENT AMONG ROCKSHIELD CAPITAL CORP., ITS SHAREHOLDERS, ROCKSHIELD ACQUISITION CORP. AND ROCKSHIELD OPPORTUNITIES CORP.

ROCKSHIELD CAPITAL CORP.

PETITIONER

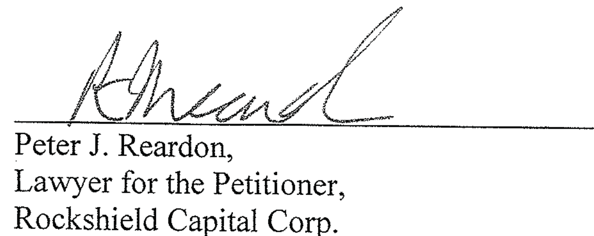
NOTICE OF HEARING OF PETITION (FOR FINAL ORDER)

TAKE NOTICE that the application of the Petitioner dated March 15, 2018, for the Final Order will be heard in chambers at the Courthouse at 800 Smithe Street, in the City of Vancouver, Province of British Columbia, on Thursday, April 19, 2018 at the hour of 9:45 a.m.

The Petitioner estimates that the hearing will take 15 minutes.

This matter is not within the jurisdiction of a Master because a final order is sought.

Dated: March 15, 2018



Peter J. Reardon,
Lawyer for the Petitioner,
Rockshield Capital Corp.

SCHEDULE E

DISSENT PROCEDURES

The *Business Corporation Act* (British Columbia),
Part 8 – Division 2 – *Dissent Proceedings* is reproduced in its full form below:

"Division 2 — Dissent Proceedings

Definitions and application

237 (1) In this Division:

"dissenter" means a shareholder who, being entitled to do so, sends written notice of dissent when and as required by section 242;

"notice shares" means, in relation to a notice of dissent, the shares in respect of which dissent is being exercised under the notice of dissent;

"payout value" means,

(a) in the case of a dissent in respect of a resolution, the fair value that the notice shares had immediately before the passing of the resolution,

(b) in the case of a dissent in respect of an arrangement approved by a court order made under section 291 (2) (c) that permits dissent, the fair value that the notice shares had immediately before the passing of the resolution adopting the arrangement,

(c) in the case of a dissent in respect of a matter approved or authorized by any other court order that permits dissent, the fair value that the notice shares had at the time specified by the court order, or

(d) in the case of a dissent in respect of a community contribution company, the value of the notice shares set out in the regulations,

excluding any appreciation or depreciation in anticipation of the corporate action approved or authorized by the resolution or court order unless exclusion would be inequitable.

(2) This Division applies to any right of dissent exercisable by a shareholder except to the extent that

(a) the court orders otherwise, or

(b) in the case of a right of dissent authorized by a resolution referred to in section 238 (1) (g), the court orders otherwise or the resolution provides otherwise.

Right to dissent

238 (1) A shareholder of a company, whether or not the shareholder's shares carry the right to vote, is entitled to dissent as follows:

(a) under section 260, in respect of a resolution to alter the articles

(i) to alter restrictions on the powers of the company or on the business the company is permitted to carry on, or

(ii) without limiting subparagraph (i), in the case of a community contribution company, to alter any of the company's community purposes within the meaning of section 51.91;

(b) under section 272, in respect of a resolution to adopt an amalgamation agreement;

(c) under section 287, in respect of a resolution to approve an amalgamation under Division 4 of Part 9;

(d) in respect of a resolution to approve an arrangement, the terms of which arrangement permit dissent;

(e) under section 301 (5), in respect of a resolution to authorize or ratify the sale, lease or other disposition of all or substantially all of the company's undertaking;

(f) under section 309, in respect of a resolution to authorize the continuation of the company into a jurisdiction other than British Columbia;

(g) in respect of any other resolution, if dissent is authorized by the resolution;

(h) in respect of any court order that permits dissent.

(2) A shareholder wishing to dissent must

(a) prepare a separate notice of dissent under section 242 for

(i) the shareholder, if the shareholder is dissenting on the shareholder's own behalf, and

(ii) each other person who beneficially owns shares registered in the shareholder's name and on whose behalf the shareholder is dissenting,

(b) identify in each notice of dissent, in accordance with section 242 (4), the person on whose behalf dissent is being exercised in that notice of dissent, and

(c) dissent with respect to all of the shares, registered in the shareholder's name, of which the person identified under paragraph (b) of this subsection is the beneficial owner.

(3) Without limiting subsection (2), a person who wishes to have dissent exercised with respect to shares of which the person is the beneficial owner must

(a) dissent with respect to all of the shares, if any, of which the person is both the registered owner and the beneficial owner, and

(b) cause each shareholder who is a registered owner of any other shares of which the person is the beneficial owner to dissent with respect to all of those shares.

Waiver of right to dissent

239 (1) A shareholder may not waive generally a right to dissent but may, in writing, waive the right to dissent with respect to a particular corporate action.

(2) A shareholder wishing to waive a right of dissent with respect to a particular corporate action must

(a) provide to the company a separate waiver for

(i) the shareholder, if the shareholder is providing a waiver on the shareholder's own behalf, and

(ii) each other person who beneficially owns shares registered in the shareholder's name and on whose behalf the shareholder is providing a waiver, and

(b) identify in each waiver the person on whose behalf the waiver is made.

(3) If a shareholder waives a right of dissent with respect to a particular corporate action and indicates in the waiver that the right to dissent is being waived on the shareholder's own behalf, the shareholder's right to dissent with respect to the particular corporate action terminates in respect of the shares of which the shareholder is both the registered owner and the beneficial owner, and this Division ceases to apply to

(a) the shareholder in respect of the shares of which the shareholder is both the registered owner and the beneficial owner, and

(b) any other shareholders, who are registered owners of shares beneficially owned by the first mentioned shareholder, in respect of the shares that are beneficially owned by the first mentioned shareholder.

(4) If a shareholder waives a right of dissent with respect to a particular corporate action and indicates in the waiver that the right to dissent is being waived on behalf of a specified person who beneficially owns shares registered in the name of the shareholder, the right of shareholders who are registered owners of shares beneficially owned by that specified person to dissent on behalf of that specified person with respect to the particular corporate action terminates and this Division ceases to apply to those shareholders in respect of the shares that are beneficially owned by that specified person.

Notice of resolution

240 (1) If a resolution in respect of which a shareholder is entitled to dissent is to be considered at a meeting of shareholders, the company must, at least the prescribed number of days before the date of the proposed meeting, send to each of its shareholders, whether or not their shares carry the right to vote,

(a) a copy of the proposed resolution, and

(b) a notice of the meeting that specifies the date of the meeting, and contains a statement advising of the right to send a notice of dissent.

(2) If a resolution in respect of which a shareholder is entitled to dissent is to be passed as a consent resolution of shareholders or as a resolution of directors and the earliest date on which that resolution can be passed is specified in the resolution or in the statement referred to in paragraph (b), the company may, at least 21 days before that specified date, send to each of its shareholders, whether or not their shares carry the right to vote,

(a) a copy of the proposed resolution, and

(b) a statement advising of the right to send a notice of dissent.

(3) If a resolution in respect of which a shareholder is entitled to dissent was or is to be passed as a resolution of shareholders without the company complying with subsection (1) or (2), or was or is to be passed as a directors' resolution without the company complying with subsection (2), the company must, before or within 14 days after the passing of the resolution, send to each of its shareholders who has not, on behalf of every person who beneficially owns shares registered in the name of the shareholder, consented to the resolution or voted in favour of the resolution, whether or not their shares carry the right to vote,

(a) a copy of the resolution,

(b) a statement advising of the right to send a notice of dissent, and

(c) if the resolution has passed, notification of that fact and the date on which it was passed.

(4) Nothing in subsection (1), (2) or (3) gives a shareholder a right to vote in a meeting at which, or on a resolution on which, the shareholder would not otherwise be entitled to vote.

Notice of court orders

241 If a court order provides for a right of dissent, the company must, not later than 14 days after the date on which the company receives a copy of the entered order, send to each shareholder who is entitled to exercise that right of dissent

(a) a copy of the entered order, and

(b) a statement advising of the right to send a notice of dissent.

Notice of dissent

242 (1) A shareholder intending to dissent in respect of a resolution referred to in section 238 (1) (a), (b), (c), (d), (e) or (f) must,

(a) if the company has complied with section 240 (1) or (2), send written notice of dissent to the company at least 2 days before the date on which the resolution is to be passed or can be passed, as the case may be,

(b) if the company has complied with section 240 (3), send written notice of dissent to the company not more than 14 days after receiving the records referred to in that section, or

(c) if the company has not complied with section 240 (1), (2) or (3), send written notice of dissent to the company not more than 14 days after the later of

(i) the date on which the shareholder learns that the resolution was passed, and

(ii) the date on which the shareholder learns that the shareholder is entitled to dissent.

(2) A shareholder intending to dissent in respect of a resolution referred to in section 238 (1) (g) must send written notice of dissent to the company

(a) on or before the date specified by the resolution or in the statement referred to in section 240 (2) (b) or (3) (b) as the last date by which notice of dissent must be sent, or

(b) if the resolution or statement does not specify a date, in accordance with subsection (1) of this section.

(3) A shareholder intending to dissent under section 238 (1) (h) in respect of a court order that permits dissent must send written notice of dissent to the company

(a) within the number of days, specified by the court order, after the shareholder receives the records referred to in section 241, or

(b) if the court order does not specify the number of days referred to in paragraph (a) of this subsection, within 14 days after the shareholder receives the records referred to in section 241.

(4) A notice of dissent sent under this section must set out the number, and the class and series, if applicable, of the notice shares, and must set out whichever of the following is applicable:

(a) if the notice shares constitute all of the shares of which the shareholder is both the registered owner and beneficial owner and the shareholder owns no other shares of the company as beneficial owner, a statement to that effect;

(b) if the notice shares constitute all of the shares of which the shareholder is both the registered owner and beneficial owner but the shareholder owns other shares of the company as beneficial owner, a statement to that effect and

(i) the names of the registered owners of those other shares,

(ii) the number, and the class and series, if applicable, of those other shares that are held by each of those registered owners, and

(iii) a statement that notices of dissent are being, or have been, sent in respect of all of those other shares;

(c) if dissent is being exercised by the shareholder on behalf of a beneficial owner who is not the dissenting shareholder, a statement to that effect and

(i) the name and address of the beneficial owner, and

(ii) a statement that the shareholder is dissenting in relation to all of the shares beneficially owned by the beneficial owner that are registered in the shareholder's name.

(5) The right of a shareholder to dissent on behalf of a beneficial owner of shares, including the shareholder, terminates and this Division ceases to apply to the shareholder in respect of that beneficial owner if subsections (1) to (4) of this section, as those subsections pertain to that beneficial owner, are not complied with.

Notice of intention to proceed

243 (1) A company that receives a notice of dissent under section 242 from a dissenter must,

(a) if the company intends to act on the authority of the resolution or court order in respect of which the notice of dissent was sent, send a notice to the dissenter promptly after the later of

(i) the date on which the company forms the intention to proceed, and

(ii) the date on which the notice of dissent was received, or

(b) if the company has acted on the authority of that resolution or court order, promptly send a notice to the dissenter.

(2) A notice sent under subsection (1) (a) or (b) of this section must

(a) be dated not earlier than the date on which the notice is sent,

(b) state that the company intends to act, or has acted, as the case may be, on the authority of the resolution or court order, and

(c) advise the dissenter of the manner in which dissent is to be completed under section 244.

Completion of dissent

244 (1) A dissenter who receives a notice under section 243 must, if the dissenter wishes to proceed with the dissent, send to the company or its transfer agent for the notice shares, within one month after the date of the notice,

(a) a written statement that the dissenter requires the company to purchase all of the notice shares,

(b) the certificates, if any, representing the notice shares, and

(c) if section 242 (4) (c) applies, a written statement that complies with subsection (2) of this section.

(2) The written statement referred to in subsection (1) (c) must

(a) be signed by the beneficial owner on whose behalf dissent is being exercised, and

(b) set out whether or not the beneficial owner is the beneficial owner of other shares of the company and, if so, set out

(i) the names of the registered owners of those other shares,

(ii) the number, and the class and series, if applicable, of those other shares that are held by each of those registered owners, and

(iii) that dissent is being exercised in respect of all of those other shares.

(3) After the dissenter has complied with subsection (1),

(a) the dissenter is deemed to have sold to the company the notice shares, and

(b) the company is deemed to have purchased those shares, and must comply with section 245, whether or not it is authorized to do so by, and despite any restriction in, its memorandum or articles.

(4) Unless the court orders otherwise, if the dissenter fails to comply with subsection (1) of this section in relation to notice shares, the right of the dissenter to dissent with respect to those notice shares terminates and this Division, other than section 247, ceases to apply to the dissenter with respect to those notice shares.

(5) Unless the court orders otherwise, if a person on whose behalf dissent is being exercised in relation to a particular corporate action fails to ensure that every shareholder who is a registered owner of any of the shares beneficially owned by that person complies with subsection (1) of this section, the right of shareholders who are registered owners of shares beneficially owned by that person to dissent on behalf of that person with respect to that corporate action terminates and this Division, other than section 247, ceases to apply to those shareholders in respect of the shares that are beneficially owned by that person.

(6) A dissenter who has complied with subsection (1) of this section may not vote, or exercise or assert any rights of a shareholder, in respect of the notice shares, other than under this Division.

Payment for notice shares

245 (1) A company and a dissenter who has complied with section 244 (1) may agree on the amount of the payout value of the notice shares and, in that event, the company must

(a) promptly pay that amount to the dissenter, or

(b) if subsection (5) of this section applies, promptly send a notice to the dissenter that the company is unable lawfully to pay dissenters for their shares.

(2) A dissenter who has not entered into an agreement with the company under subsection (1) or the company may apply to the court and the court may

(a) determine the payout value of the notice shares of those dissenters who have not entered into an agreement with the company under subsection (1), or order that the payout value of those notice shares be established by arbitration or by reference to the registrar, or a referee, of the court,

(b) join in the application each dissenter, other than a dissenter who has entered into an agreement with the company under subsection (1), who has complied with section 244 (1), and

(c) make consequential orders and give directions it considers appropriate.

(3) Promptly after a determination of the payout value for notice shares has been made under subsection (2) (a) of this section, the company must

(a) pay to each dissenter who has complied with section 244 (1) in relation to those notice shares, other than a dissenter who has entered into an agreement with the company under subsection (1) of this section, the payout value applicable to that dissenter's notice shares, or

(b) if subsection (5) applies, promptly send a notice to the dissenter that the company is unable lawfully to pay dissenters for their shares.

(4) If a dissenter receives a notice under subsection (1) (b) or (3) (b),

(a) the dissenter may, within 30 days after receipt, withdraw the dissenter's notice of dissent, in which case the company is deemed to consent to the withdrawal and this Division, other than section 247, ceases to apply to the dissenter with respect to the notice shares, or

(b) if the dissenter does not withdraw the notice of dissent in accordance with paragraph (a) of this subsection, the dissenter retains a status as a claimant against the company, to be paid as soon as the company is lawfully able to do so or, in a liquidation, to be ranked subordinate to the rights of creditors of the company but in priority to its shareholders.

(5) A company must not make a payment to a dissenter under this section if there are reasonable grounds for believing that

(a) the company is insolvent, or

(b) the payment would render the company insolvent.

Loss of right to dissent

246 The right of a dissenter to dissent with respect to notice shares terminates and this Division, other than section 247, ceases to apply to the dissenter with respect to those notice shares, if, before payment is made to the dissenter of the full amount of money to which the dissenter is entitled under section 245 in relation to those notice shares, any of the following events occur:

(a) the corporate action approved or authorized, or to be approved or authorized, by the resolution or court order in respect of which the notice of dissent was sent is abandoned;

(b) the resolution in respect of which the notice of dissent was sent does not pass;

(c) the resolution in respect of which the notice of dissent was sent is revoked before the corporate action approved or authorized by that resolution is taken;

(d) the notice of dissent was sent in respect of a resolution adopting an amalgamation agreement and the amalgamation is abandoned or, by the terms of the agreement, will not proceed;

(e) the arrangement in respect of which the notice of dissent was sent is abandoned or by its terms will not proceed;

(f) a court permanently enjoins or sets aside the corporate action approved or authorized by the resolution or court order in respect of which the notice of dissent was sent;

(g) with respect to the notice shares, the dissenter consents to, or votes in favour of, the resolution in respect of which the notice of dissent was sent;

(h) the notice of dissent is withdrawn with the written consent of the company;

(i) the court determines that the dissenter is not entitled to dissent under this Division or that the dissenter is not entitled to dissent with respect to the notice shares under this Division.

Shareholders entitled to return of shares and rights

247 If, under section 244 (4) or (5), 245 (4) (a) or 246, this Division, other than this section, ceases to apply to a dissenter with respect to notice shares,

(a) the company must return to the dissenter each of the applicable share certificates, if any, sent under section 244 (1) (b) or, if those share certificates are unavailable, replacements for those share certificates,

(b) the dissenter regains any ability lost under section 244 (6) to vote, or exercise or assert any rights of a shareholder, in respect of the notice shares, and

(c) the dissenter must return any money that the company paid to the dissenter in respect of the notice shares under, or in purported compliance with, this Division.

SCHEDULE F

ARTICLES AMENDMENT RESOLUTION

Capitalized words used in this Schedule F and not otherwise defined shall have the meaning ascribed to such terms in the Circular.

To approve alteration to the Articles of the Company, such Articles which were last approved by the Shareholders of the Company at the annual general and special shareholders meeting held November 14, 2014; the Company will submit the following ordinary resolution at the Meeting to the shareholders for approval, with or without variation:

"BE IT RESOLVED THAT:

1. the Articles in the form adopted by the Company on July 28, 2011 and altered to include the alteration set out in Schedule "A" to the Management Proxy Circular prepared for the Annual General and Special Meeting of the Shareholders held on November 14, 2014, which Management Proxy Circular was SEDAR filed on October 17, 2014, be and are hereby altered to include the amendments as set forth in Schedule G attached to the Management Information Circular prepared for the Special Meeting of the Shareholders held on April 17, 2018 (the "**Amendment**");

2. the Amendment be and is hereby ratified, confirmed and approved and the Articles, as amended, be and are hereby adopted as the Articles of the Company, and the alterations to the Articles will not take effect until the Notice of Alteration is electronically filed with the British Columbia Registrar of Companies; and

3. any 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 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 this special resolution, the execution and delivery of any such document or the doing of any such other act or thing being conclusive evidence of such determination."

SCHEDULE G

TEXT OF AMENDMENT TO ARTICLES

AMENDMENTS MADE TO ADD THE FOLLOWING PARTS TO THE ARTICLES UNDER *BUSINESS CORPORATIONS ACT* (BRITISH COLUMBIA)

1. PART 26 – SPECIAL RIGHTS AND RESTRICTIONS – COMMON SHARES

2. PART 27 – SPECIAL RIGHTS AND RESTRICTIONS – SPECIAL SHARES

3. PART 28 – SPECIAL RIGHTS AND RESTRICTIONS – CLASS A PREFERENCE SHARES

“PART 26

**SPECIAL RIGHTS AND RESTRICTIONS
COMMON SHARES**

Attachment of Special Rights and Restrictions

26.1 There are attached to the Common shares the special rights and restrictions set forth in this Part.

Voting Rights for Common shares

26.2 A holder of a Common share will be entitled to receive notice of, attend and vote at any general meeting of the Company and to cast one vote for each Common share held on the applicable record date in respect of any matter put to vote at such a meeting.

Liquidation Entitlement

26.3 In the event of the liquidation, dissolution or winding up of the Company, or other distribution of the assets of the Company among the holders of shares in the capital of the Company for the purpose of winding up its affairs,

(a) there will be paid to the holder of each Special share, in preference to and priority over any distribution or payment on the Preference shares and Common shares, an amount equal to the capital paid up thereon and after such payment such holder will not as such be entitled to participate in any further distribution of the property or assets of the Company,

(b) there will be paid to the holder of each Preference share, in preference to and priority over any distribution or payment on the Common shares, an amount equal to the capital paid up thereon and after such payment such holder will not as such be entitled to participate in any further distribution of the property or assets of the Company, and

(c) thereafter, the remaining assets of the Company will be distributed among the holders of the Common shares, pro rata based on the number of such shares held by each of them.

PART 27

**SPECIAL RIGHTS AND RESTRICTIONS
SPECIAL SHARES**

Attachment of Special Rights and Restrictions

27.1 There are attached to the Special shares the special rights and restrictions set forth in this Part.

27.2 The Special shares may from time to time be issued in one or more series and, subject to the following provisions, the directors may by resolution fix from time to time before such issue the number of shares which is to comprise each series and the designation, special rights and restrictions attaching to each series of Special shares including, without limiting the generality of the foregoing, the rate or amount of dividends or the method of calculating dividends, whether cumulative or non-cumulative, the date(s) and place(s) of payment thereof, the redemption, purchase for cancellation and/or conversion prices and terms and

conditions of redemption, purchase and/or conversion (if any), any share purchase plan or sinking fund or other provisions and the restrictions (if any) respecting payment of dividends on any shares ranking junior to the Special shares.

27.3 The Special shares of each series shall, with respect to the priority in payment of dividends and the distribution of assets or return of capital in the event of liquidation, dissolution or winding-up of the Company, whether voluntary or involuntary, or any other return of capital or distribution of the assets of the Company among its shareholders for the purpose of winding up its affairs, rank on a parity with the Special shares of every other series and be entitled to preference over the Common shares and over any other classes of shares of the Company ranking junior to the Special shares. The Special shares of any series may also be given such other preferences, not inconsistent with these Articles, over the Common shares and any other shares of the Company ranking junior to such Special shares as may be determined by the directors.

27.4 If any cumulative dividends, whether or not earned or declared, declared non-cumulative dividends, or amounts payable on the return of capital in respect of a series of Special shares are not paid in full, all series of Special shares shall participate rateably in respect of accumulated cumulative dividends, declared non-cumulative dividends, and amounts payable on return of capital.

27.5 The Special shares of any series may be made convertible into Common shares.

27.6 The holders of the Special shares shall be entitled to receive copies of the annual financial statements of the Company and the auditors' report thereon to be submitted to the shareholders of the Company at annual meetings and the holders of each series of Special shares shall have such rights to attend and vote at meetings of shareholders or restrictions on attendances or voting rights thereat as may be determined by resolution of the board of directors.

PART 28

SPECIAL RIGHTS AND RESTRICTIONS
PREFERENCE SHARES

Attachment of Special Rights and Restrictions

28.1 There are attached to the Preference shares the special rights and restrictions set forth in this Part.

28.2 The Preference shares shall not be entitled to receive any dividends.

28.3 In the event of liquidation, dissolution or winding up of the Company, the holders of the Preference shares shall be entitled to repayment of the amount paid up on such shares in priority to the Common shares but they shall not confer a right to any further participation in the profits or assets of the Company.

28.4 The Preference shares or any part thereof shall be redeemable at any time at the option of the Company without the consent of the holders thereof at the amount paid up thereon.

28.5 The holders of the Preference shares shall be entitled to receive notice of and to attend at any meeting of holders of Common shares of the Company and shall be entitled to one (1) vote thereat for each Preference share held.

28.6 The holders of a share of a class or series shall not be entitled to vote separately as a class or series or dissent upon a proposal to amend the Articles of the Company to:

(a) increase or decrease any maximum number of authorized shares of such class or series, or increase any maximum number of authorized shares of a class or series having rights or privileges equal or superior to the shares of such class or series;

(b) effect an exchange, reclassification or cancellation of the shares of such class or series;

(c) create a new class or series of shares equal or superior to the shares of such class or series.