

## NOTICE OF CHANGE IN CORPORATE STRUCTURE

### Pursuant to Section 4.9 of National Instrument 51-102 Continuous Disclosure Obligations

#### Item 1 Names of the Parties to the Transaction

Rockshield Capital Corp. (“**Rockshield**”), Rockshield Acquisition Corp. (“**AcqCo**”) and Rockshield Opportunities Corp. (“**OppCo**”), wholly-owned subsidiaries of Rockshield prior to closing of the Plan of Arrangement (defined below).

#### Item 2 Description of the Transaction

On March 13, 2018, Rockshield entered into an arrangement agreement among Rockshield, AcqCo and OppCo (the “**Plan of Arrangement**”) pursuant to which Rockshield distributed certain of its assets to AcqCo and OppCo in exchange for shareholders of Rockshield receiving a pro rata share of common shares in the capital of AcqCo and OppCo pursuant to the Plan of Arrangement.

In furtherance of the Plan of Arrangement, AcqCo entered into a share exchange agreement with Rockshield (the “**AcqCo Share Exchange Agreement**”) pursuant to which Rockshield capitalized AcqCo with 130,000 common shares in the capital of Plus Products Holdings Inc. in exchange for 3,159,592 common shares in the capital of AcqCo (“**AcqCo Shares**”).

In furtherance of the Arrangement Agreement, OppCo entered into a share exchange agreement with Rockshield (the “**OppCo Share Exchange Agreement**”) pursuant to which Rockshield capitalized OppCo with 13,000 common shares in the capital of Helius Medical Technologies Inc. in exchange for 3,159,592 common shares in the capital of OppCo (“**OppCo Shares**”);

Rockshield’s shareholders and the Supreme Court of British Columbia approved the Plan of Arrangement on April 17, 2018 and April 19, 2018, respectively.

Pursuant to the Plan of Arrangement, OppCo issued an aggregate of 3,159,592 OppCo Shares on June 6, 2018 to shareholders of Rockshield at a ratio of one Rockshield Share for 0.0653 OppCo Share.

Pursuant to the Plan of Arrangement, AcqCo issued an aggregate of 3,159,592 AcqCo Shares on June 6, 2018 to shareholders of Rockshield at a ratio of one Rockshield Share for 0.0653 AcqCo Share.

The Plan of Arrangement was completed on June 6, 2018 and resulted in each of AcqCo and OppCo being stand-alone corporations owned by the same shareholders that own Rockshield.

Effective June 6, 2018 (the “**Effective Date**”), each of AcquiCo and OppCo is a reporting issuer in the Provinces of Alberta, British Columbia and Ontario.

**Item 3 Effective Date of the Transaction**

June 6, 2018.

**Item 4 Names of Each Party, if any, that Ceased to be a Reporting Issuer after the Transaction and of each Continuing Entity**

No party ceased to be a reporting issuer subsequent to the Plan of Arrangement. As a result of the Plan of Arrangement, each of AcquiCo and OppCo became a reporting issuer in the Provinces of Alberta, British Columbia and Ontario on the Effective Date.

**Item 5 Date of the Reporting Issuer’s First Financial Year-End after the Transaction, if applicable**

Rockshield’s financial year end date remains unchanged after completion of the Plan of Arrangement. Rockshield’s first financial year-end subsequent to the completion of the Plan of Arrangement is November 30, 2018.

**Item 6 The Periods, including comparative periods, if any, of the Interim and Annual Financial Statements Required to be Filed for the Reporting Issuer’s First Financial Year after the Transaction, if applicable**

<b>Period and Ending Date</b>	<b>Comparative Period and Ending Date</b>
Interim financial statements for the nine month period ended August 31, 2018	Interim financial statements for the nine month period ended August 31, 2017
Audited financial statements for the year ended November 30, 2018	Audited financial statements for the year ended November 30, 2017

**Item 7. Documents filed under NI 51-102 that describe the Transaction**

On March 22, 2018, Rockshield filed on SEDAR the information circular and other meeting materials for its shareholders meeting held on April 17, 2018.

On March 28, 2018, Rockshield disseminated and filed on SEDAR a news release announcing the proposed spinouts and special meeting of shareholders.

On June 7, 2018, Rockshield disseminated and filed on SEDAR a news release announcing the closing of the Plan of Arrangement.