NOTICE OF MEETING

AND

MANAGEMENT INFORMATION CIRCULAR

FOR

ANNUAL GENERAL AND SPECIAL MEETING OF SHAREHOLDERS

FOR EVITRADE HEALTH SYSTEMS CORPORATION

TO BE HELD ON FRIDAY MARCH 3RD, 2017

February 6th, 2017

Neither the Canadian Securities Exchange nor any securities regulatory authority has in any way passed upon the merits of the transaction described or information provided in this information circular.

c/o **Brendan Purdy, Barrister and Solicitor**
8 Wellington Street E., Mezzanine Level
Toronto, Ontario, M5E 1C5
P: 416-276-4581, F: 416-981-3535

February 6, 2017

Dear Shareholders:

We hope this letter finds you in good health and that you are off to a good start for your goals and objectives for 2017! As shareholders, you are invited to attend the annual general and special meeting (the "**Meeting**") of the holders of common shares of EVITRADE Health Systems Corporation (the "**Company**" or "**EVITRADE**"). The Meeting will be held at 220 Bay Street, 9th Floor, Toronto, Ontario, Canada, M5J 2W4 commencing at 11:00 a.m. (Toronto time) on March 3rd, 2017.

The purpose of this meeting is for the following purposes:

1) To receive and present the various annual audited financial statements and the report of the auditors completed since the last meeting, thereon;

2) Review and approve the usual annual meeting resolutions to satisfy any and all *Business Corporations Act* (British Columbia) requirements, such as number of directors, appointment of auditors and remuneration of auditors, the stock option plan, the holding of this meeting, etc.;

3) To vote on approving for a statutory procedure known as a plan of arrangement (the "**Arrangement**"). Pursuant to the Arrangement, there will be a distribution to the EVITRADE Shareholders shares of up to five (5) subsidiary companies: four (4) new subsidiary companies, and the current wholly-owned subsidiary company C&C Cosmeceuticals Corporation ("**C&C**"); all as more fully set forth in the accompanying management information circular (the "**Circular**") of the Company.

As a result of the Arrangement holders of common shares of the Company will end up holding common shares in each of the subsidiary Companies. Each subsidiary Company will hold Assets transferred to it by EVITRADE. The holders of common shares will still hold all their existing shares in EVITRADE Health Systems Corp. **The Company will retain its remaining assets and working capital and continue as a health technology company.**

The purpose of the Arrangement is to restructure the Company with the existing wholly owned subsidiary company C&C Cosmeceuticals Corp. and by creating up to four (4) new subsidiary companies, which may or may not become reporting issuers in the Provinces of British Columbia and Alberta or other jurisdiction upon completion of the Arrangement and to allow the company to merge, amalgamate, acquire or conduct a business combination with various additional business units, namely, the Voice of Heart (VOH) Electronic Healthcare Platform and the industrial hemp oil and CBD plant oil extractor production business and assets. The Company believes this will be beneficial to the shareholders of the Company, as it is intended that each of Companies will have assets and a specialized business focus within the health or technology sectors. In this regard, the Company will be dividing its existing assets into five subsidiary companies and leaving the remaining non-transferred assets with the main company.

The terms and conditions of such definitive agreements have not been finalized and it is anticipated that the proposed VOH acquisition, the proposed industrial hemp oil production and CBD plant oil extractor business, and the business assets to be divested from the Company will be subject to standard closing conditions, including requisite corporate and regulatory approvals, possible financing and due diligence.

Further information regarding the proposed the proposed industrial hemp oil assets acquisition, the proposed CBD plant oil extraction business acquisition, the proposed TULIP(TM) intellectual property divestiture, the proposed VOH acquisition, the proposed clinical trials and studies software as a service (Trials Division Unit) divestiture, and

the proposed data security software development business unit divestiture is provided in more detail in the Circular which accompanies this letter.

As described above, on the Effective Date of the Arrangement, which shall be determined by management for each respective subsidiary, your common shares of the Company will be exchanged for the same number of new common shares of the Company and, through a series of steps, a lesser number but proportionally equal percentage of common shares with the potential of up to an additional 100 shares of Subco A, Subco B, Subco C, Subco D, and C&C prior to any potential transaction or new acquisition, merger, amalgamation or business combination as per any approved plan of arrangement.

The Board of the Company unanimously believes that the Arrangement is in the best interests of the Company and its shareholders, and unanimously recommends that you vote in favour of the resolutions relating to this transaction. Without the prescribed approval of the holders of common shares of the Company, which is approval by two-thirds of the votes cast at the Meeting, the proposed Arrangement cannot take place. It should be noted that the Arrangement also requires the approval of the Supreme Court of British Columbia.

Details of the Arrangement and its effects are contained in the Circular accompanying this letter, and reference should be made to that document for complete information.

It is important that your shares be represented at the Meeting. Whether or not you are able to attend in person, your representation will be assured if you complete, sign and date the enclosed proxy form and return by fax, by PDF email, or by mail, or vote via telephone as specified in the proxy form. Someone from the company may contact you to assist you with any questions that you may have or solicit your proxy to ensure your shares are voted.

Yours sincerely,

/s/*"Syd Au"*

Syd Au,
Chief Executive Officer and Director

EVITRADE Health Systems Corporation

c/o **Brendan Purdy,**
Barrister and Solicitor
8 Wellington Street E., Mezzanine Level
Toronto, Ontario, M5E 1C5
P: 416-276-4581, F: 416-981-3535

EVITRADE HEALTH SYSTEMS CORPORATION

NOTICE OF ANNUAL AND SPECIAL GENERAL MEETING OF SHAREHOLDERS

NOTICE IS HEREBY GIVEN that an annual and special general meeting (the "**Meeting**") of shareholders of EVITRADE Health Systems Corporation (the "**Company**") will be held at 220 Bay Street, 9th Floor, Toronto, Ontario, Canada, M5J 2W4 commencing at 11:00 a.m. (Toronto time) on March 3rd, 2017, for the following purposes:

1. To receive the financial statements of the Company for the fiscal year ended June 30, 2014, June 30, 2015, June 30, 2016 and the reports of the auditors thereon;
2. To elect directors;
3. To appoint auditors and to authorize the directors to fix the remuneration of the auditors;
4. To consider and, if thought fit, pass a resolution (the "**Arrangement Resolution**") to approve an arrangement (the "**Arrangement**") under section 288 of the *Business Corporations Act* (British Columbia) involving the Company, to merge, amalgamate or acquire the Voice of Heart electronic healthcare platform and certain hemp and cannabis assets. In addition, the Arrangement contemplates the Company dividing up certain assets between itself and four subsidiary companies and dividending shares in the subsidiaries to Company shareholders based on their *pro-rata* ownership of the Company; the full text of which resolution is set out in Schedule B to, and all as more particularly described in, the Circular;
6. Approval of a special resolution to ratify the Directors resolution to use the record date January 6, 2017 for the shareholders to receive their *pro-rata* dividend of ownership of the subsidiary companies and to allow the Directors to change the record date for each subsidiary on a case by case basis as per management's recommendations; and
7. to consider other matters, including without limitation such amendments or variations to any of the foregoing resolutions, as may properly come before the Meeting or any adjournment thereof.

The texts of the Arrangement Resolution and the agreement in respect of the Arrangement are set forth in Schedule B and Schedule C, respectively, to the Circular.

AND TAKE NOTICE that EVITRADE Shareholders who validly dissent from the Arrangement will be entitled to be paid the fair value of their EVITRADE Shares subject to strict compliance with the provisions of the Plan of Arrangement (as set forth herein), and sections 237 to 247 of the Act. The dissent rights are described in Schedule "D" of the Circular. Failure to comply strictly with the requirements set forth in the Plan of Arrangement and 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. Also accompanying this Notice and the Circular is a form of 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. Only EVITRADE Shareholders of record at the close of business on January 6, 2017, will be entitled to receive notice of and vote at the Meeting.

Your vote is important regardless of the number of common shares of the Company you own. Shareholders who are unable to attend the Meeting in person are asked to sign, date and return the enclosed form of proxy relating to the common shares of the Company held by them by mail or by an email attachment, or vote via telephone as specified in the proxy form.

Registered EVITRADE Shareholders unable to attend the Meeting are requested to date, sign and return the enclosed form of proxy and deliver it in accordance with the instructions set out in the proxy and in the Circular. If you are a non–registered EVITRADE Shareholder and receive these materials through your broker or through another intermediary, please complete and return the materials in accordance with the instructions provided to you by your broker or the other intermediary. Failure to do so may result in your shares of the Company not being voted at the Meeting.

To be effective, the proxy must be duly completed and signed and then sent by email, mail, or deposited with either the Company or the Company's attorney, Brendan Purdy, Barrister & Solicitor, or the Company's registrar and transfer agent, Reliable Stock Transfer Inc. or voted via online or by telephone as specified in the voting instruction form or proxy form, no later than 4:30 p.m. (EST) on March 1, 2017.

Dated at Vancouver, British Columbia, this 6th day of February, 2017

BY ORDER OF THE BOARD OF DIRECTORS

/s/ "Syd Au"
Syd Au
Chief Executive Officer & Director

MANAGEMENT INFORMATION CIRCULAR

Containing information as at FEBRUARY 6th, 2017 unless otherwise noted.

SOLICITATION OF PROXIES

Solicitation of Proxies by Management

This Management Information Circular ("Circular") is furnished in connection with the solicitation of proxies by the management of EVITRADE Health Systems Corporation. (the "Company") for use at the annual and special meeting (the "Meeting") of the shareholders of the Company (the "Shareholders") to be held on March 3rd, 2017 at 220 Bay Street, 9th Floor, Toronto, Ontario, Canada, M5J 2W4 at 11:00 a.m. (Toronto time) for the purposes set forth in the accompanying notice of annual and special meeting of shareholders (the "Notice of Meeting") and any adjournment thereof.

Costs and Manner of Solicitation

While it is expected that the solicitation will be primarily by mail, proxies may be solicited personally or by telephone, facsimile or electronically by the directors and regular employees of the Company or other proxy solicitation services. In accordance with National Instrument 54-101 – "Communication with Beneficial Owners of Securities of a Reporting Issuer" ("**NI 54-101**") arrangements have been made with brokerage houses and other intermediaries, clearing agencies, custodians, nominees and fiduciaries to forward solicitation materials to the beneficial owners of common shares (the "**Common Shares**") of the Company. **All costs of solicitation will be borne by the Company.**

RECORD DATE

The board of directors of the Company (the "**Board**" or the "**Board of Directors**") has fixed January 6, 2017, as the record date (the "**Record Date**") for the purpose of determining the Shareholders entitled to receive the Notice of Meeting and to vote at the Meeting. Each Shareholder is entitled to one vote for each Common Share held and shown as registered in such holder's name on the list of the Shareholders prepared as of the close of business on the Record Date. The list of the Shareholders will be available for inspection during usual business hours at the principal office of the Company's transfer agent, Reliable Stock Transfer Inc., in Toronto, Ontario (the "**Transfer Agent**") and will also be available for inspection at the Meeting.

VOTING IN PERSON AT THE MEETING

Each registered Shareholder, whose name has been provided to the Company's Transfer Agent, will appear on a list of shareholders prepared by the registrar and transfer agent for purposes of the Meeting. To vote in person at the Meeting, each registered Shareholder will be required to register for the Meeting by identifying themselves at the registration desk. Non-registered beneficial shareholders (other than NOBOs) must appoint themselves as a proxyholder to vote in person at the Meeting. Also see "Non-Registered Holders" below.

VOTING BY PROXY AT THE MEETING

If a registered Shareholder cannot attend the Meeting but wishes to vote on the resolutions, the registered Shareholder should sign, date and deliver the enclosed form of proxy to the Company's Lawyer, **Brendan Purdy, Barrister and Solicitor,** 8 Wellington Street E., Mezzanine Level, Toronto, Ontario, M5E 1C5, P: 416-276-4581, **F:** 416-981-3535, so it is received no later than 4:30 p.m. EST on March 1, 2017. **The persons named in the enclosed form of proxy are directors, officers and/or designee persons working as a service provider with the Company. A Shareholder giving a proxy can strike out the names of the nominees printed in the accompanying form of proxy and insert the name of another nominee in the space provided, or the Shareholder may complete another form of proxy. A proxy nominee need not be a shareholder of the Company.** A Shareholder giving a proxy has the right to attend the Meeting, or appoint someone else to attend as his or her proxy at the Meeting and the proxy submitted earlier can be revoked in the manner described under "Revocation of Proxies".

NON-REGISTERED HOLDERS

The information set forth in this section is of significant importance to many Shareholders as a substantial number of Shareholders do not hold Common Shares in their own name and thus are considered non-registered beneficial shareholders. Common Shares beneficially owned by a holder (a "**Non-Registered Holder**") are registered either: (a) in the name of an intermediary that the Non-Registered Holder deals with in respect of the Common Shares (intermediaries include banks, trust companies, securities dealers or brokers, and trustees or administrators of self-administered RRSPs, RRIFs, RESPs and similar plans (an "**Intermediary**")); or, (b) in the name of a depository (such as The Canadian Depository for Securities Limited or "**CDS**"). Non-Registered Holders do not appear on the list of shareholders of the Company maintained by the Transfer Agent.

If you are a Non-Registered Holder, your Intermediary will be the entity legally entitled to vote your Common Shares at the Meeting. Common Shares held by an Intermediary can only be voted upon the instructions of the Non-Registered Holder. Without specific instructions, Intermediaries are prohibited from voting. In accordance with Canadian securities law, the Company has distributed copies of the Notice of Meeting, this Circular and the form of proxy or voting information form (collectively, the "**meeting materials**") to CDS and Intermediaries for onward distribution to Non-Registered Holders. Intermediaries are required to forward meeting materials to Non-Registered Holders unless a Non-Registered Holder has waived the right to receive them. Typically, Intermediaries will use a service company to forward the meeting materials to Non-Registered Holders. Non-Registered Holders will receive either a voting instruction form or, less frequently, a form of proxy. The purpose of these forms is to permit Non-Registered Holders to direct the voting of the Common Shares they beneficially own.

Non-Registered Holders should ensure that instructions respecting the voting of their Common Shares are communicated in a timely manner and in accordance with the instructions provided by their Intermediary. Every Intermediary has its own mailing procedures and provides its own return instructions to clients, which should be carefully followed by Non-Registered Holders in order to ensure that their Common Shares are voted at the Meeting.

Although a Non-Registered Holder may not be recognized directly at the Meeting for the purpose of voting Common Shares registered in the name of their Intermediary, a Non-Registered Holder may attend the Meeting as proxyholder for the Intermediary and vote the Common Shares in that capacity. **Non-Registered Holders who wish to attend the Meeting and indirectly vote their Common Shares as a proxyholder should enter their own names in the blank space on the form of proxy or voting instruction form provided to them by their Intermediary and return the same in accordance with the instructions provided by their Intermediary well in advance of the Meeting.**

In any case, the purpose of the above noted procedures is to permit Non-Registered Holders to direct the voting of the Common Shares which they beneficially own. Non-Registered Holders should carefully follow the instructions and procedures of their Intermediary, including those regarding when and where the form of proxy or voting instruction form is to be delivered.

Non-Objecting and Objecting Beneficial Owners

Non-Registered Holders who have not objected to their Intermediary disclosing certain ownership information about themselves to the Company are referred to as "NOBOs" or "Non-Objecting Beneficial Owners". Non-Registered Holders who have objected to their Intermediary disclosing the ownership information about themselves to the Company are referred to as "OBOs" or "Objecting Beneficial Owners". In accordance with the requirements of NI 54-101, the Company will have caused its agent to distribute copies of the meeting materials as well as a voting instruction form directly to those Non-Registered Holders who have provided instructions to an Intermediary that

such Non-Registered Holder does not object to the Intermediary disclosing ownership information about the beneficial owner ("Non-Objecting Beneficial Owner" or "NOBO").

These security holder materials are being sent to both registered and non-registered owners of the securities. If you are a non-registered owner, and the issuer or its agent has sent these materials directly to you, your name and address and information about your holdings of securities have been obtained in accordance with applicable securities regulatory requirements from the intermediary holding them on your behalf.

By choosing to send these materials to you directly, the Company (and not the intermediary holding on your behalf) has assumed responsibility for (i) delivering these materials to you, and (ii) executing your proper voting instructions.

Please return your voting instructions as specified in the request for voting instructions or form of proxy delivered to you. The Company has determined not to pay the fees and costs of Intermediaries for their services in delivering the meeting materials to OBOs in accordance with NI 54-101. As a result, OBOs will not receive the meeting materials unless the OBO's Intermediary assumes the costs of delivery.

VOTING OF PROXIES

The enclosed form of proxy will be voted with respect to the Common Shares represented thereby in accordance with the instructions of the Shareholder as indicated on the proxy and, if the Shareholder specifies a choice with respect to any matter to be acted upon, the Common Shares will be voted accordingly. **In the absence of any specific instructions with respect to a particular matter**, **the Common Shares represented by such proxies will be voted at the Meeting, or any adjournment thereof, in accordance with the best judgment of the person or persons voting such proxies.**

The enclosed form of proxy, when properly signed, confers discretionary authority upon the representatives designated therein with respect to amendments to or variations of matters identified in the Notice of Meeting and with respect to other matters which may properly come before the Meeting. At the date of this Circular, management of the Company does not know of any such amendments, variations or other matters. However, if any such amendments, variations or other matters which are not now known to management of the Company should properly come before the Meeting, or any adjournment thereof, the Common Shares represented by the proxies solicited hereby will be voted thereon in accordance with the best judgment of the person or persons voting such proxies.

REVOCATION OF PROXIES

A registered holder of Common Shares who has given a proxy may revoke the proxy by: (a) completing and signing a proxy bearing a later date and depositing it as aforesaid; (b) by depositing an instrument in writing executed by such registered holder or by his, her or its attorney authorized in writing: (i) at the registered office of the Company at any time up to and including the last business day preceding the day of the Meeting or any adjournment thereof; or (ii) with the Chairman of the Meeting prior to the commencement of the Meeting on the day of the Meeting or any adjournment thereof; or (c) in any other manner permitted by law.

A Non-Registered Holder who wishes to revoke a voting instruction form or a waiver of the right to receive meeting materials should contact his, her or its Intermediary for instructions.

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

To the knowledge of the directors and executive officers of the Company, except as set out herein and except insofar as they may be shareholders, warrant holders and option holders of the Company, no director or executive officer of the Company or any associate or affiliate of the foregoing persons, has any material interest, direct or indirect, by way of beneficial ownership or otherwise, in matters to be acted upon at the Meeting.

VOTING SECURITIES AND PRINCIPAL HOLDERS THEREOF

The Company is authorized to issue an unlimited number of Common Shares. As at January 6, 2017, the Company has issued and outstanding 7,790,265 Common Shares without nominal or par value outstanding. **The holders of Common Shares are entitled to one vote for each Common Share held.**

The presence in person or by proxy of not less than two **(2)** persons entitled to vote at a meeting of shareholders is necessary to constitute a quorum of shareholders.

To the knowledge of the directors and senior officers of the Company, the following are the only person(s) or company(ies) that beneficially own or exercise control or direction over voting securities carrying more than 10% of the voting rights attached to all outstanding securities of the Company.

Name of Shareholder and Municipality of Residence	Number of Common Shares Owned, Controlled or Directed	% of the Outstanding Common Shares
Sydney Au	1,326,000	17.02%
Radu Leca	2,666,666	34.23%

STATEMENT OF CORPORATE GOVERNANCE PRACTICES

The Company's corporate governance policy and audit committee practices are set out in Schedule "A" attached hereto.

PARTICULARS OF MATTERS TO BE ACTED UPON

Presentation of Financial Statements

The audited consolidated financial statements of the Company for the financial years ended June 30, 2016, 2015, and 2014, and the accompanying auditors' reports thereon will be presented at the Meeting. The audited financial statements, the report of the auditor, together with the management's discussion and analysis can be found on www.sedar.com.

Appointment of Auditors

It is the intention of the management designees, if named as proxy, to vote FOR the re- appointment of HLB Cinnamon Jang Willoughby Chartered Accountants as auditor for the Company to hold office until the next annual general meeting of Shareholders, and the authorization of the directors to fix their remuneration, unless the shareholder has specified in the proxy that his or her shares are to be withheld from voting in respect thereof. HLB Cinnamon Jang Willoughby Chartered Accountants were first appointed auditor of the Company in 2012.

Election of Directors

The maximum number of directors of the Company that can be elected at the Meeting is five. Three of the four nominees for election as directors are currently directors of the Company. At the Meeting, it is proposed that the nominees set out herein be elected as directors of the Company. Each director elected will hold office until the next annual meeting of Shareholders or until such person's successor is elected or appointed, unless such person's office is earlier vacated in accordance with the by-laws of the Company, or with the provisions of the *Business Corporations Act* (British Columbia). **Each of the persons named below will be presented for election at the Meeting as management's nominees and unless such authority is withheld, the persons named in the enclosed form of proxy will vote FOR the election of each of the nominees whose names are set forth below.** No class of

shareholders of the Company has the right to elect a specified number of directors or to cumulate their votes for directors.

The following table sets out the names of the nominees for election as directors, the municipality in which each is ordinarily resident, all offices of the Company now held by each of them, their present principal occupation or employment, the period of time for which each has been a director of the Company, and the number of Common Shares of the Company or any of its subsidiaries beneficially owned by each, directly or indirectly, or over which control or direction is exercised, as at the date hereof. The Company has an audit committee (the "**Audit Committee**"), the members of which are also identified below.

Name, Municipality of Residence and Position with the Company	**Current Principal Occupation**	**Director of Company Since**	**Number of Common Shares owned[(1)] (% of issued and outstanding number of shares)**
Syd Au[(1)] *Vancouver, BC* (CEO, Chairman and Director)	President and CEO of EVITRADE Health Systems Corp.; Director in a plastics extrusion manufacturing company, and business consultant	2011	1,326,000[(3)] (17.02%)
Faisal Manji,CPA[(1)] [(2)] *Richmond, BC* (CFO & Director,)	Accountant for various global resource companies since 2012 currently comptroller for Railhead Resources Ltd., and NewInco Resource Corp	2012	17,300 (0.22%)
C.K. Cheung[(3)] *Hangzhou, PRC* (Director)	Mr. C.K. Cheung is the President of Inkever Inc., an Internet e-commerce portal since 2010 and advisor and Executive Director to China Investment Trust Fund.	n/a	NIL (0%)
Ron Ozols[(1)] [(2)] *Vancouver,BC* (Director)	Advertising Executive, at Post Media Network from 2010 to 2015; Canwest News Services from 2003 to 2010	2011	139,607[(4)] (1.79%)

Notes:

(1) Common Shares beneficially owned, directly or indirectly, or over which control or direction is exercised, as of the date hereof. This information, not being within the knowledge of the Company, has been furnished by the respective individuals and/or www.sedi.ca.

(2) Member of the Audit Committee. Faisal Manji is the Chairman of the Audit Committee. The general function of the Audit Committee is to review the overall audit plan and the Company's system of internal controls, to review the results of the external audit and to resolve any potential dispute with the Company's auditors. The Company has no Executive Committee.

(3) Expected to stand to become a member of the Audit Committee if elected as a director of the Company

(4) 408,333 Common Shares held by 0918368 BC Ltd.

BIOGRAPHIES OF PROPOSED DIRECTORS

Sydney Au, CEO, Chairman and Director – Mr. Au, brings experience and knowledge across a number of sectors and industries. As a M&A business specialist in the structuring of public companies, he has demonstrated leadership, and provided guidance as a director/officer on various boards. Mr. Au has evaluated, acquired, and taken public a number of medical technology based companies where he has created ROI. He has experience with companies in the healthcare sector which includes both investments, and/or the Reverse Take – Over (RTO) of a medical device-monitoring company, an imaging diagnostics (PET-CT scanning company), and a biotech/pharmaceutical/nutraceutical company. In addition, Mr Au has been active in expanding his private plastics manufacturing company, by generating sales, improving manufacturing processes, and product development.

Faisal Manji, CFO and Director – Mr. Manji is a Certified General Accountant and holds a Bachelors of Commerce degree. He has been a comptroller for a variety of global resource companies and is currently comptroller for Railhead Resources Ltd., and NewInco Resource Corp. with head offices in Vancouver. Prior to that, he was in public practice in tax with Desai and Associates for approximately 2 years.

C.K. Cheung, Director – Mr. Cheung is a businessman and is President of Inkever an internet e-commerce company. Previously, Mr. Cheung has served in the capacity of a forex head trader in an investment bank before becoming an owner in a forex brokerage firm in Taiwan, handling transactions with numerous international banks. He went on to be in charge of Far East District Forex and Currency Exchanges Platform in China, and is currently serving as an Executive Director for the China Investment Trust Fund.

Ronald Ozols, Director – Mr. Ozols has been involved as an advertising executive in the media industry for over 32 years, first with Southam Inc. from 1979 to 1996, Hollinger Corporation from 1996 to 2003, and Canwest News Services from 2003 to 2010. Mr. Ozols was involved with the Pacific Newspaper Group as an advertising executive until 2015, and has completed numerous courses in advertising, public relations and sales at Douglas College, Simon Fraser University, and the University of British Columbia.

Cease Trade Orders, Penalties and Sanctions and Bankruptcies

No proposed director of the Company is, or within 10 years before the date hereof, has been: (a) a director, chief executive officer or chief financial officer of any company (including the Company) that, (i) was subject to an order that was issued while the proposed director was acting in the capacity as director, chief executive officer or chief financial officer, or (ii) was subject to an order that was issued after the proposed director ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer; or (b) a director or executive officer of any company (including the Company) that, while that person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets. For the purposes of this paragraph, "order" means a cease trade order, an order similar to a cease trade order or an order that denied the relevant company access to any exemption under securities legislation, in each case that was in effect for a period of more than 30 consecutive days.

No proposed director of the Company has been subject to any: (a) penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority or has entered into a settlement agreement with a Canadian securities regulatory authority; or (b) other penalties or sanctions imposed by a court or regulatory body that would be likely be considered important to a reasonable security holder in deciding whether to vote for a proposed director.

No proposed director of the Company has, within the 10 years before the date hereof, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the director.

Approval of Stock Option Plan

The Company wishes to ratify the existing incentive stock option plan (the "**Stock Option Plan**"). The Company established the Stock Option Plan for its directors, officers, employees and consultants.

A summary of the material provisions of the Stock Option Plan is set forth below. The definitive Stock Option Plan will be available for inspection at the Meeting. The Board believes that the Stock Option Plan is in the Company's best interests and recommends that the Shareholders approve the Stock Option Plan.

The exercise price of the Common Shares subject to each option shall be determined by the Board of Directors but in no event shall such exercise price be lower than the exercise price permitted by policies of the CSE. No single participant may be granted stock options to purchase a number of Common Shares ("**Options**") equaling more than 5% of the issued Common Shares in any one 12-month period without disinterested Shareholder approval. Options shall not be granted if the exercise thereof would result in the issuance of more than 2% of the issued Common Shares in any 12-month period to any one consultant of the Company. Options shall not be granted if the exercise thereof would result in the issuance of more than 2% of the issued Common Shares in any 12-month period to employees of the Company conducting investor relations activities. The maximum term of any stock Options granted may not exceed 5 years. If the Common Shares are increased, decreased or changed through re-organization, merger, re-capitalization, reclassification, stock dividend, subdivision or consolidation, an appropriate adjustment shall be made by the Board of Directors in the number of Options issued and the exercise price per Option.

In fiscal 2015, ending June 30, 2016, the Company granted 2,000,000 Options on a pre-consolidation basis under the Stock Option Plan. As at June 30, 2016, 2,000,000 Options were outstanding under the Stock Option Plan and there were 8,935,428 Options available to be granted under the Stock Option Plan. As of the date of this Circular there are 537,362 Options available to be granted on a post-consolidated basis.

For "Incentive Stock Options", a listed corporation may be required to obtain the approval of its shareholders for a "rolling" stock option plan at each annual meeting of shareholders. The Stock Option Plan is a "rolling" stock option plan as the aggregate number of Common Shares reserved for issuance upon the exercise of the Options pursuant to the Stock Option Plan is such number of Common Shares as is equal to 10% of the total number of Common Shares issued and outstanding from time to time. Accordingly, the Shareholders of the Company will be asked to ratify the existing Stock Option Plan and approve the following resolution (the "**Option Plan Resolution**") at the Meeting:

"**BE IT RESOLVED THAT:**

1. the Company's stock option plan (the "**Option Plan**"), as described in the Management Information Circular of the Company dated February 6th, 2017, be and it is hereby approved and re-confirmed, including the reservation for issuance under the Option Plan at any time of a maximum of 10% of the then issued and outstanding shares of the Company, in accordance with the policies of the Canadian Securities Exchange (the "**CSE**");

2. the Company be and is hereby authorized to make such amendments, if any, to the Option Plan, as may be requested by the CSE in order that the Option Plan complies with any applicable policies of the CSE; and

3. the directors and officers of the Company be and are hereby authorized and directed to make all such filings, cause all such documents, instruments and other writings to be executed and delivered and to cause all such acts and things to be done, all for and on behalf of the Company, as the Board may consider necessary or desirable to give effect to the foregoing resolution."

The Board recommends that Shareholders vote FOR the approval of the Option Plan Resolution. Unless the Shareholder directs that his or her Common Shares are to be voted against the approval of the Option Plan Resolution, the persons named in the enclosed form of proxy intend to vote FOR the approval of the Option Plan Resolution. A majority of votes cast by the Shareholders at the Meeting is required for the approval of the Option Plan Resolution.

EXECUTIVE COMPENSATION

Discussion of Executive Compensation

The objectives of the Company's compensation program are to attract, hold and inspire the performance of members of senior management in order to enhance profitability and growth of the Company. Specifically, the compensation strategy has been designed to ensure internal consistency in rewarding contribution and external validity against the market. A flexible reward structure was identified to respond to organizational growth and market changes whilst driving performance of key members of the executive team.

The compensation of the executive officers consists of two basic elements: i) salary; and ii) incentive stock options. As the Company is an early stage health technology company, it does not generate any material revenue and must rely exclusively on funds raised from equity financing. In deciding on the salary/management fee portion of the compensation of the executive officers, the following factors are taken into consideration: particular responsibilities related to the position; salaries paid by comparable businesses in the resource sector; the experience level of the executive officer; his, her or its overall performance; and standard industry practices.

The incentive stock option portion of the compensation is designed to provide the executive officers of the Company with a long term incentive in developing the Company's business. Options granted under the Stock Option Plan are approved by the Board of Directors, and if applicable, its subcommittees, after consideration of the Company's overall performance and whether the Company has met targets set out by the executive officers in their strategic plan.

Compensation of Executive Officers

A "Named Executive Officer" means the following individuals: (i) the Chief Executive Officer, (ii) the Chief Financial Officer, (iii) the other three most highly compensated executive officers at the end of June 30, 2016 whose total compensation each exceeded $150,000, and (iv) each individual who would be a Named Executive Officer but for the fact that the individual was neither an executive officer of the Company, nor serving in a similar capacity, at the end of the most recently completed financial year.

Summary Compensation Table for Named Executive Officers

The following table sets forth the compensation earned in the financial years ended June 30, 2016, June 30, 2015 and June 30, 2014 by each Named Executive Officer (both of which are also directors of the company).

NEO Name and Principal Position	Year	Salary ($)	Share-Based Awards ($)	Option-Based Awards ($)[2]	Non-Equity Incentive Plan Compensation ($)		Pension Value ($)	All Other Compensation ($)	Total Compensation ($)
					Annual Incentive Plans	Long-term Incentive Plans[3]			
CEO	2016	Nil	Nil	5,576	Nil	Nil	Nil	Nil	5,576[2]
Sydney	2015	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Au	2014	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
CFO[1]	2016	7,500	Nil	5,576	Nil	Nil	Nil	Nil	13,076[2]
Faisal	2015	3,580	Nil	Nil	Nil	Nil	Nil	Nil	3,580
Manji	2014	750	Nil	Nil	Nil	Nil	Nil	Nil	750

Notes:

(1) Salary compensation paid to Mr. Faisal Manji solely for his role as a Named Executive Officer of the Company.

(2) Grant date fair value calculations are based on the Black-Scholes Option Pricing Model. Option pricing models require the use of highly subjective estimates and assumption including the expected stock price volatility. Changes in the underlying assumption can materially affect the fair value estimates and, therefore, in management's opinion existing models do not necessarily provide a reliable measure of the fair value of the Company's share and option based awards. The amounts $5,576 for both officers are calculations for estimates of value and were neither paid out in cash nor were the amounts realized by either officer of the company; as the options have been cancelled as per the November 25, 2016 press release.

(3) "LTIP" or "long term incentive plan" means any plan that provides compensation intended to motivate performance to occur over a period greater than one fiscal year, but does not include option or share-based awards.

INCENTIVE PLAN AWARDS

Outstanding Option-Based Awards of Named Executive Officers

The following table summarizes all option-based awards outstanding as of June 30, 2016 for each of the Named Executive Officers:

Option-based Awards[3]				
Name	Number of securities underlying unexercised options (#)	Option exercise price ($)	Option expiration date	Value of unexercised in-the-money options ($)[1]
Syd Au, CEO & Director	62,500[2] 62,500[2] 62,500 62,500	0.05 0.10 0.15 0.20	5- 13-2018 5- 13-2018 5- 13-2019 5- 13-2019	3,125[2] NIL[2] NIL NIL
Faisal Manji, CFO and Director	62,500[2] 62,500[2] 62,500 62,500	0.05 0.10 0.15 0.20	5- 13-2018 5- 13-2018 5- 13-2019 5- 13-2019	3,125[2] NIL[2] NIL NIL

Notes:

(1) Based on the closing market price of $0.10 of the Common Shares on the CSE on June 29, 2016 as there was no trading on June 30.
(2) Cancelled as per the press release dated November 25, 2016.
(3) No options were set or outstanding for fiscal year ended June 30, 2014 or June 30, 2015

Named Executive Officer Incentive Plan Awards – Value Vested or Earned During the Year Ended June 30, 2016[(2)]

The following table sets forth all incentive plan awards in which the value vested or was earned during the financial year ended June 30, 2016 for each Named Executive Officer:

Value on Pay-Out or Vesting of Incentive Plan Awards

Name	Option-based awards – Value vested during the year ($)[(1) (2)]	Share-based awards – Value vested during the year ($)	Non-equity incentive plan compensation – Value earned during the year ($)
Syd Au	NIL	NIL	NIL
Faisal Manji	NIL	NIL	NIL

Notes:

(1) No Options were vested as of the year ended June 30, 2016. Summarized for each of the executives, the aggregate value that would have been realized if the stock options had been exercised on the vesting date during the financial year ended June 30, 2016. As these stock options were not necessarily exercised on such vesting date by the executive, these amounts do not necessarily reflect amounts realized by the executive during the year ended June 30, 2016.
(2) No Incentive Plan Awards or options were issued during the financial years ended June 30, 2015 or June 30, 2014.

Long Term Incentive Plan

The Company does not have a long term incentive plan for the Named Executive Officers, other than the granting of Options from time to time by the Board of Directors under the provisions of the Stock Option Plan.

The Company does not have any defined benefit or actuarial plans under which benefits are determined primarily by final compensation (or average final compensation) and years of service for the Named Executive Officers.

Termination of Employment, Change in Responsibilities and Employment Contracts

No officers or employees of the Company have entered into employment agreements with the Company.

DIRECTOR COMPENSATION

Summary Compensation Table for Directors

The directors of the Company have no standard compensation arrangements, or any other arrangements with the Company. The amount earned by directors of the Company for their services as directors, including salaries, director's fees, commissions, bonuses paid for services rendered during the most recently completed financial year, bonuses paid during the most recently completed financial year for services rendered in a previous year, and any compensation other than bonuses earned during the most recently completed financial year the payment of which was deferred, any amounts payable for committee participation or special assignments from the Company and its subsidiaries is nil. The directors had no arrangements with the Company where they were compensated for services as consultants or experts by the Company or its subsidiaries during the financial year ended June 30, 2016. Executive officers of the Company who also act as directors of the Company do not receive any additional compensation for services rendered in such capacity, other than as paid by the Company to such executive officers in their capacity as executive officers.

The following table summarizes the compensation paid, payable, awarded or granted to each of the non-management directors of the Company for the year ended June 30, 2016. For information regarding Mr. Syd Au and Mr. Faisal Manji, the two management directors of the Company, please refer to "Executive Compensation – Summary Compensation Table for Named Executive Officers".

Name	Fees Earned ($)	Share-based awards ($)	Option-based awards ($)[1]	Non-equity Incentive plan compensation	Pension value ($)	All other compensation ($)	Total ($)
Ron Ozols	NIL	NIL	5,576	NIL	NIL	NIL	NIL

Notes:

(1) No Options were vested as of June 30, 2016. Summarized for each of the directors, the aggregate value that would have been realized if the options had been exercised on the vesting date during the financial year ended June 30, 2016. As these options were not necessarily exercised on such vesting date by the director, these amounts do not necessarily reflect amounts realized by the director during the year ended June 30, 2016. The options were cancelled unexercised without being realized as per the November 25, 2016 press release.

Outstanding Option-Based Awards of Directors

The following table summarizes all option-based awards held by each of the non-management directors of the Company outstanding as of June 30, 2016. For information regarding Mr. Syd Au or Mr. Faisal Manji, the two management directors of the Company as at June 30, 2016, please refer to "Incentive Plan Awards – Outstanding Option-Based Awards of Named Executive Officers".

2016 Option-based Awards (No options were set or outstanding for fiscal year ended June 30, 2014 or June 30, 2015)				
Name	**Number of securities underlying unexercised options (#)**	**Option exercise price ($)**	**Option expiration date**	**Value of unexercised in-the-money options ($)[1]**
Ron Ozols	62,500[2] 62,500[2] 62,500 62,500	0.05 0.10 0.15 0.20	5- 13-2018 5- 13-2018 5- 13-2019 5- 13-2019	3,125[2] NIL[2] NIL NIL

Notes:

(1) Based on the closing market price of $0.10 of the Common Shares on the CSE on June 29, 2016.
(2) Cancelled as per the press release dated November 25, 2016.

Director Incentive Plan Awards – Value Vested or Earned During the Year Ended June 30, 2016

The following table sets forth all incentive plan awards in which the value vested during the financial year ended June 30, 2016 for each of the non-management directors of the Company. For information regarding Mr. Syd Au or Mr. Faisal Manji, the two management directors of the Company, please refer to "Incentive Plan Awards – Named Executive Officer Incentive Plan Awards – Value Vested or Earned during the Year Ended June 30, 2016".

Name	Option-based awards – Value vested during the year ($)[1] [2]	Share-based awards – Value vested during the year ($) [1]	Non-equity incentive plan compensation – Value earned during the year ($)
Ron Ozols	NIL	NIL	NIL

Notes:

(1) No Options were vested as of the year ended June 30, 2016. Summarized for each of the directors, the aggregate value that would have been realized if the stock options had been exercised on the vesting date during the financial year ended June 30, 2016. As these stock options were not necessarily exercised on such vesting date by the director, these amounts do not necessarily reflect amounts realized by the director during the year ended June 30, 2016.
(2) No Incentive Plan Awards or options were issued during the financial years ended June 30, 2015 or June 30, 2014.

Pension Plan Benefits

The Company does not currently have a pension or retirement plan which is applicable to any of the Named Executive Officers.

Indebtedness of Directors and Officers

No individual who is, or at any time during the most recently completed financial year of the Company was, an employee, director or executive officer of the Company, and no proposed nominee for election as a director of the Company, or any associate of any such director or executive officer or proposed nominee is, or at any time since the beginning of the most recently completed financial year of the Company has been, indebted to the Company (other than in respect of amounts which would constitute routine indebtedness) or was indebted to another entity, which such indebtedness is, or was at any time during the most recently completed financial year of the Company, the subject of a guarantee, support agreement, letter of credit or other similar arrangement or understanding provided by the Company.

Directors' and Officers' Liability Insurance

The Company is currently still in the development phase of its business and as a result of limited potential liability at this stage, does not maintain directors' and officers' liability insurance for the directors and officers of the Company.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table sets forth as of June 30, 2016, all required information with respect to compensation plans under which equity securities of the Company are authorized for issuance. The only equity compensation plan of the Company is the Stock Option Plan.

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights [1] (a)	Weighted-average exercise price of outstanding options, warrants and rights ($) (b)	Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))[2] (c)
Stock Option Plan	2,000,000	0.13	8,935,428

Notes: (1) Represents Common Shares issuable upon the exercise of stock options.
(2) Based on outstanding Common Shares of 109,354,284 as at June 30, 2016 before 15:1 consolidation was effected.

For further information on the Stock Option Plan, please refer to "Particulars of Matters to be Acted Upon - Approval of Stock Option Plan".

Other Compensation

Other than as set forth herein, the Company did not pay any other compensation to the Named Executive Officers or directors (including personal benefits and securities or properties paid or distributed which compensation was not offered on the same terms to all full time employees) during the financial year ended June 30, 2016.

PARTICULARS OF SPECIAL BUSINESS

GLOSSARY OF TERMS

Unless the context otherwise requires, when used in this Information Circular the following terms shall have the meanings set forth below. Terms and abbreviations used in the Appendices to this Information Circular are defined separately therein.

"**Act or BCBCA**" means the Business Corporations Act (British Columbia), S.B.C. 2002, c. 57, as may be amended or replaced from time to time;

"**Arrangement**" means the arrangement under the Arrangement Provisions pursuant to which the Company proposes to reorganize its business and assets, and which is set out in detail in the Plan of Arrangement;

"**Arrangement Agreement**" means the agreement dated February 6th, 2017 between EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D, a copy of which is attached as Schedule "C" to this Circular, and any amendment(s) or variation(s) thereto;

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

"**Arrangement Resolution**" means the special resolution to be considered by the EVITRADE Shareholders to approve the Arrangement, the full text of which is set out in Schedule "B" to this Circular;

"**Assets**" means the assets of the Company to be transferred to C&C, Subco A, Subco B, Subco C, and Subco D pursuant to the Arrangement, being the respective Industrial Hemp Assets, CBD Assets, Voice of Heart MOU, Trials Division Assets, Tulip™ IP, and the Data Security Division Assets, as further described in this Circular;

"**Beneficial Shareholder**" means an EVITRADE Shareholder who is not a Registered Shareholder;

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

"**Business Day**" means a day which is not a Saturday, Sunday or statutory holiday in Vancouver, British Columbia;

"**C&C**" means C&C Cosmeceuticals Corp., a private company incorporated under the Act.

"**C&C Share Consideration**" means the 7,790,265 C&C Shares multiplied by the Conversion Factor and up to an additional 100 C&C Shares issued to EVITRADE Shareholders in consideration for the transfer of the CBD Assets and the Industrial Hemp Assets to C&C by EVITRADE;

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

"**CBD Assets**" means all assets of 2554191 Ontario Inc. to be acquired by EVITRADE pursuant to the CBD LOI;

"**CBD LOI**" means the letter of intent entered into between the Company and 2554191 Ontario Inc. with respect to the proposed CBD Asset Acquisition;

"**CBD Asset Acquisition**" means the proposed acquisition by C&C of the CBD Assets, subject to completion of the Arrangement;

"**Circular**" means this management information circular;

"**Company**" means EVITRADE Health Systems Corporation;

"**Conversion Factor**" means the number arrived at by dividing the number of issued EVITRADE Shares as of the close of business on the Share Distribution Record Date by a denominator up to 155,805,300 (or up to 7,790,265 x 20) as determined by the Board at its discretion and on a case by case basis;

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

"**Data Security Division Assets**" means a license to use EVITRADE's online cloud based software platform for secure transmission of data;

"**Dissenting Shareholder**" means an EVITRADE 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 EVITRADE Shares in accordance with the Plan of Arrangement;

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

"**Effective Date**" means the date upon which the Arrangement becomes effective;

"**EVITRADE**" means EVITRADE Health Systems Corporation;

"**EVITRADE Class A Shares**" means the renamed and re-designated EVITRADE Shares described in Section 3.1(b)(i) of the Plan of Arrangement;

"**EVITRADE Class A Preferred Shares**" means the class "A" preferred shares without par value which will be created and issued pursuant to Section 3.1(b)(iii) of the Plan of Arrangement;

"**EVITRADE Shareholder**" means a holder of EVITRADE Shares;

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

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

"**Final Order**" means the final order of the Court approving the Arrangement;

"**Industrial Hemp Assets**" means all assets related to the cannabis or hemp strains, growing operation, production, sales rights, and associated goodwill related to industrial hemp growing operation, including all hemp, cannabis harvest, and production from the 2016 growing season to be acquired by EVITRADE pursuant to the Industrial Hemp MOU;

"**Industrial Hemp MOU**" means the memorandum of understanding entered into between the Company and Dr. Avram Adizes with respect to the proposed Industrial Hemp Acquisition;

"**Industrial Hemp Acquisition**" means the proposed acquisition by C&C of the Industrial Hemp Assets, subject to completion of the Arrangement;

"**Meeting**" means the general and special meeting of the EVITRADE Shareholders to be held on March 3, 2017, and any adjournment(s) or postponement(s) thereof;

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

"**Notice of Meeting**" means the notice of the general and special meeting of the EVITRADE Shareholders in respect of the Meeting;

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

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

"**Registered Shareholder**" means a registered holder of EVITRADE Shares as recorded in the shareholder register of the Company maintained by Reliable;

"**Registrar**" means the Registrar of Companies under the Act;

"**Reliable**" means Reliable Stock Transfer Inc.;

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

"**SEDAR**" means the System for Electronic Document Analysis and Retrieval of the Canadian Securities Administrators;

"**Share Distribution Record Date**" means the close of business on the Record Date for Holders of Record to vote at this shareholders meeting or such other date as agreed to by the Parties, which date(s) establishes the EVITRADE Shareholders who will be entitled to receive any of the C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares, and Subco D Shares pursuant to this Plan of Arrangement. The date may be different for the various different subsidiaries;

"**Subco A**" means a corporation to be formed under the Act, or such other jurisdiction as determined by the Board, for the purposes of carrying out the Arrangement;

"**Subco A Share Consideration**" means the 7,790,265 Subco A Shares multiplied by the Conversion Factor and up to an additional 100 Subco A Shares issued to EVITRADE Shareholders in consideration for the assignment and transfer of the Voice of Heart MOU to Subco A by EVITRADE;

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

"**Subco B**" means a corporation to be formed under the Act, or such other jurisdiction as determined by the Board, for the purposes of carrying out the Arrangement;

"**Subco B Share Consideration**" means the 7,790,265 Subco B Shares multiplied by the Conversion Factor and up to an additional 100 Subco B Shares issued to EVITRADE Shareholders in consideration for the assignment and transfer of the Trials Division Assets to Subco B by EVITRADE;

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

"**Subco C**" means a corporation to be formed under the Act, or such other jurisdiction as determined by the Board, for the purposes of carrying out the Arrangement;

"**Subco C Share Consideration**" means the 7,790,265 Subco C Shares multiplied by the Conversion Factor and up to an additional 100 Subco C Shares issued to EVITRADE Shareholders in consideration for the assignment and transfer of the TULIP™ IP to Subco C by EVITRADE;

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

"**Subco D**" means a corporation to be formed under the Act, or such other jurisdiction as determined by the Board, for the purposes of carrying out the Arrangement;

"**Subco D Share Consideration**" means the 7,790,265 Subco D Shares multiplied by the Conversion Factor and up to an additional 100 Subco D Shares issued to EVITRADE Shareholders in consideration for the assignment and transfer of the Data Security Division Assets to Subco D by EVITRADE;

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

"**Tax Act**" means the Income Tax Act (Canada), as may be amended, or replaced, from time to time;

"**Trials Division Assets**" means all of EVITRADE's interest in and to a license to use the company's cloud based software platform, the industrial designs or intellectual property, assets, and associated goodwill of EVITRADE's clinical studies and trials division;

"**TULIP™,**" means an online system for blood pressure monitoring that supports ischemic conditioning and other physiologically interactive protocols for therapeutic and diagnostic health applications via the use of a specialized hardware medical device and accessories (collectively, the "IP")

"**TULIP™ IP**" means all of EVITRADE's interest in and to the TULIP™;

"**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.

"**Voice Of Heart MOU**" means the memorandum of understanding entered into between the Company and Dr. Avram Adizes with respect to the proposed VOH (Voice of Heart) Acquisition;

"**VOH Acquisition**" means the proposed acquisition by Subco A of the VOH Assets, subject to completion of the Arrangement;

"**VOH Assets**" all trade names, domain names, application source code, website content, documentation, marketing materials, trademarks, and associated goodwill related to the Voice of Heart (VOH) consumer centric solution for personal health records, management and services;

PROPOSED ARRANGEMENT

The Arrangement

The Arrangement will be implemented by way of a court-approved plan of arrangement under the BCBCA pursuant to the terms of the Arrangement Agreement. The Arrangement Agreement provides for the implementation of the Plan of Arrangement pursuant to which, among other things, the following transactions will occur:

- EVITRADE will transfer to C&C: (i) $1,000 in cash, (ii) EVITRADE's interest in and to the memorandum of understanding to acquire the Industrial Hemp Assets, and (iii) its interest in the LOI to acquire the assets of 2554191 Ontario Inc., a plant oil extraction company (collectively, the "CBD Assets"), in exchange for the receipt by EVITRADE Shareholders (other than Dissenting Shareholders) the C&C Share Consideration for each Share held;

- EVITRADE will transfer $1,000 in cash and all of EVITRADE's interest in and to the Voice of Heart MOU to Subco A in exchange for the receipt by EVITRADE Shareholders (other than Dissenting Shareholders) the Subco A Share Consideration for each Share held;

- EVITRADE will transfer $1,000 in cash and all of EVITRADE's interest in and to a license to use the company's cloud based software platform, the industrial designs or intellectual property, assets, and associated goodwill of EVITRADE's clinical studies and trials division (the "Trials Division Assets") to Subco B in exchange for the receipt by EVITRADE Shareholders (other than Dissenting Shareholders) the Subco B Share Consideration for each Share held;

- EVITRADE will transfer $1,000 in cash and all of EVITRADE's interest in and to the TULIP™, including all intellectual property (the "Tulip IP") to Subco C in exchange for the receipt by EVITRADE Shareholders (other than Dissenting Shareholders) the Subco C Share Consideration for each Share held; and

- EVITRADE will transfer $1,000 in cash and a license to use EVITRADE's cloud based software platform for secure transmission of data (the "Data Security Division Assets") to Subco D in exchange for the receipt by EVITRADE Shareholders (other than Dissenting Shareholders) the Subco D Share Consideration for each Share held.

The Arrangement Agreement is attached to this Information Circular as Schedule "C". EVITRADE encourages you to read the Arrangement Agreement as it is the agreement between the C&C, Subco A, Subco B, Subco C, Subco D, and EVITRADE that governs the Arrangement. See "*The Arrangement – The Arrangement Agreement*".

The Plan of Arrangement is attached as Schedule "A" to the Arrangement Agreement which is attached as Schedule "C" to this Information Circular. EVITRADE also encourages you to read the Plan of Arrangement. See "*The Arrangement – Arrangement Mechanics*".

Background to the Arrangement

C&C Cosmeceuticals Corp. was founded in 2011 to develop, manufacture and market nutraceutical and cosmeceutical personal healthcare products and services. C&C is currently a wholly owned subsidiary of EVITRADE. On September 6, 2016, EVITRADE announced its intention to divest the assets of C&C by way of plan of arrangement in order to finance and carry on business independently of EVITRADE and to explore the possible acquisition of additional health care products and services forming the basis of an independent listing on a Canadian stock exchange.

On November 15, 2016, EVITRADE entered into a memorandum of understanding (the "Industrial Hemp MOU") with a formulator and licensed grower based in Europe to acquire all assets related to the cannabis or hemp strains, growing operation, production, sales rights, and associated goodwill related to industrial hemp growing operation (collectively, the "Industrial Hemp Assets") subject to any and all regulatory and legal approvals and final terms of a definitive agreement. Included under the memorandum are all hemp, cannabis harvest, and production from the 2016 growing season which are in saleable form. With additional processing, the Industrial Hemp Assets and cannabidiol (CBD) formulations can be utilized in topical medical and cosmetic skin care product lines for C&C Cosmeceutical's business.

On January 23, 2017, EVITRADE signed a LOI with 2554191 Ontario Inc. for the acquisition of certain plant oil and CBD extraction assets. Plant oils are used in formulations and the manufacture of cosmeceutical products which is fundamental to C&C Cosmeceutical's business. In consideration for the Industrial Hemp Assets and the CBD Assets, EVITRADE has agreed to effect a business combination, merger, amalgamation or acquisition by issuing common shares to the vendors from C&C and EVITRADE and spinning out C&C as an independent business.

On November 15, 2016, EVITRADE entered into a memorandum of understanding (the "Voice of Heart MOU") with Dr. Avram Adizes, Ph.D., P. Eng, MBA, co-founder and CEO of Voice of Heart ("VOH") to acquire all trade names, domain names, application source code, website content, documentation, marketing materials, trademarks, and associated goodwill of VOH (collectively, the "VOH Assets"). VOH is a consumer centric solution for personal health records, management and services. Pursuant to the memorandum of understanding, the acquisition of the VOH Assets is to be effected by the issuance of common shares in EVITRADE and EVITRADE shall effect a business combination, merger, amalgamation with a subsidiary of the company ("Subco A") which shall be formed upon receipt of shareholder approval to proceed with the VOH transaction pursuant to the Plan of Arrangement.

On September 2, 2016, the Company announced its intention to divest some of the business units that have been involved in creating the TULIP™ systems which the company has been developing over the past 4 years. Management has determined that it will keep most of the business units within EVITRADE and to allow the company to focus on commercialization of the TULIP™ tele-medical system and separate potential operational liability to divest or spin out a business unit to handle clinical studies and adverse reactions to medication for Phase 1 to Phase 4 Pharmaceutical drug testing as Subco B, and the TULIP™ Intellectual Property (TULIP™ IP) into an IP holding company as Subco C.

EVITRADE management also determined that its data security software development unit (the "Data Security Division Assets"), which was critical in creating the TULIP™ systems, would be better suited to independent development as a stand-alone entity. Management made this decision based on the ability of a separate entity to independently finance further development of the Data Security Division Assets and to acquire additional assets within the data security industry. Management believes that shareholder value will be created if the Data Security Division Assets are transferred to Subco D pursuant to the Plan of Arrangement.

Following internal deliberations, based, in part on the advice and analysis provided by the investment community and the advice of the Company's legal counsel, the management of EVITRADE unanimously determined to

recommend to the EVITRADE Board approval of the Arrangement and the entering into of the Arrangement Agreement.

Following such recommendation and after its own deliberations, the EVITRADE Board unanimously: (i) determined that the Arrangement is in the best interests of EVITRADE and EVITRADE Shareholders; (ii) determined that the consideration to be received by EVITRADE Shareholders pursuant to the Arrangement is fair to the EVITRADE Shareholders; (iii) approved the Arrangement and the entering into of the Arrangement Agreement; and (iv) resolved to recommend that EVITRADE Shareholders vote in favour of the Arrangement Resolution.

The EVITRADE Board also reviewed, among other things, (i) information concerning the business, operations, property, assets, financial conditions, operating results and the prospects of EVITRADE; (ii) historical information regarding the trading price and volumes of the Shares; (iii) current and prospective industry, economic and market conditions and EVITRADE's prospects going forward; (iv) the specific terms of the draft Arrangement Agreement and Plan of Arrangement, including the allocation of the aggregate consideration to each of the EVITRADE and the elements of the proposed Arrangement that would provide protection to the Company and the EVITRADE Shareholders; and (v) alternatives potentially available to the Company.

Reasons for and Anticipated Benefits of the Arrangement

In reaching its determination, approval and recommendation in respect of the Arrangement and the Arrangement Resolution, the EVITRADE Board considered many factors, including the terms and conditions of completion the Arrangement, the recommendation of management, various strategic factors and potential advantages and disadvantages of the Arrangement and the elements of the Arrangement Agreement that provide protection to the EVITRADE Shareholders. Without limiting the generality of the foregoing, the benefits, risks and other factors considered by the EVITRADE Board included the following:

- the EVITRADE Board concluded that the value offered to EVITRADE Shareholders under the Arrangement is more favourable than the value that might have been realized through pursuing financing alternatives for EVITRADE, given EVITRADE's assessment of current and prospective industry, economic, and other market conditions and trends affecting the industry generally and EVITRADE in particular;

- following the Arrangement, the EVITRADE Board and management of the Company shall be able to focus its efforts on developing its existing online health solutions within the health technology industry, while the respective management of each of C&C, Subco A, Subco B, Subco C, and Subco D will be free to focus on developing their respective assets: for C&C, the CBD formulations, cosmeceutical and nutraceutical business; for Subco A, the electronic personal health records business; for Subco B, the clinical studies and trials business for monitoring adverse drug reactions and cardiotoxicity of patients to new pharmaceutical drugs; for Subco C, the maintaining the TULIP(TM) Intellectual Property and acquisition of other IP for development; and for Subco D, data security software development;

- as separate companies, each of C&C, Subco A, Subco B, Subco C, and Subco D shall have direct access to public and private capital markets and will be able to issue debt and equity to fund implementation and development of their respective assets and to finance the acquisition and development of any other projects or opportunities that arise;

- as separate companies, each of C&C, Subco A, Subco B, Subco C, and Subco D shall 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; and

- other alternatives that had been investigated by EVITRADE and the risks and possible benefits of pursuing such alternatives.

The foregoing summary of the information and factors considered by the EVITRADE Board is not intended to be exhaustive of the factors considered by them in reaching their respective conclusions and making their recommendations. In their evaluation of the Arrangement, individual members of the EVITRADE Board evaluated

the various factors summarized above in light of their own knowledge of the business, financial condition and prospects of EVITRADE, and based upon the advice of EVITRADE's legal and financial advisors. In view of the numerous factors considered in connection with their evaluation of the Arrangement, the EVITRADE Board did not find it practicable to, and did not, quantify or otherwise attempt to assign relative weight to specific factors in reaching their respective conclusions and recommendations. In addition, individual members of the EVITRADE Board may have given different weights to different factors. The conclusions and recommendations of the EVITRADE Board were made after considering all of the information and factors involved.

Fairness of the Arrangement

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

1. the procedures by which the Arrangement will be approved, including the requirement for 66 and 2/3rds EVITRADE Shareholder approval and approval by the Court after a hearing at which fairness will be considered;

2. the potential of pursuing the listing of the C&C shares, Subco A shares, Subco B shares, Subco C, and Subco D shares on the Canadian Securities Exchange;

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

4. each EVITRADE 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 EVITRADE Shareholder held in the Company prior to completion of the Arrangement.

Recommendation of the EVITRADE Board

The Board approved the Arrangement and authorized the submission of the Arrangement to the EVITRADE Shareholders and the Court for approval. **The Board has concluded that the Arrangement is in the best interests of the Company and the EVITRADE Shareholders, and recommends that the EVITRADE Shareholders vote FOR the Arrangement Resolution at the Meeting.** In reaching this conclusion, the Board considered the benefits to the Company and the EVITRADE Shareholders, as well as the financial position, opportunities and the outlook for the future potential and operating performance of EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D.

Arrangement Mechanics

The Arrangement

The Arrangement will be implemented by way of a court approved plan of arrangement under the BCBCA pursuant to the terms of the Arrangement Agreement. The following procedural steps must be taken in order for the Arrangement to become effective:

a) the Arrangement must be approved by the EVITRADE Shareholders in the manner set forth herein;

b) the Court must grant the Final Order approving the Arrangement;

c) all conditions precedent to the Arrangement, as set forth in the Arrangement Agreement, must be satisfied or waived by the appropriate party; and

d) the Final Order and Articles of Arrangement in the form prescribed by the BCBCA must be filed with the Registrar.

Arrangement Steps

The following summarizes the steps which will occur under the Plan of Arrangement on the Effective Date, if all conditions to the implementation of the Arrangement have been satisfied or waived. The following description of steps is qualified in its entirety by reference to the full text of the Plan of Arrangement attached as Schedule "A" to the Arrangement Agreement which is attached as Schedule “C” to this Information Circular:

a) the Shares held by shareholders of EVITRADE Shareholders dissenting from the Arrangement (“Dissenting Shareholders”) shall be deemed to have been transferred to EVITRADE (free and clear of any encumbrances) for cancellation, and cease to be outstanding, and as of the Effective Time, such Dissenting Shareholders shall cease to have any rights as EVITRADE Shareholders, other than the right to be paid the fair value of their Shares in accordance with the Plan of Arrangement and such Dissenting Shareholders' names shall be removed from the register of Shares maintained by or on behalf of EVITRADE;

b) EVITRADE will transfer the CBD Assets and the Industrial Hemp Assets to C&C in consideration for 7,790,265 shares from C&C (the “Distributed C&C Shares”) and each EVITRADE Shareholder receiving up to 100 shares from C&C, and such Distributed C&C Shares shall be multiplied by the Conversion Factor so that EVITRADE will receive from C&C that number of shares equal to the issued and outstanding EVITRADE Shares as of the Share Distribution Record Date, multiplied by the Conversion Factor;

c) EVITRADE shall effect the necessary changes to its authorized share capital such that each EVITRADE Shareholder, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of C&C Shares that is equal to the number of EVITRADE Shares held by such holder multiplied by the Conversion Factor, in addition to each EVITRADE Shareholder receiving up to 100 common shares from C&C; thereafter, each EVITRADE Shareholder will be added to the central securities register of C&C in respect of such Distributed C&C Shares;

d) EVITRADE will transfer and assign the Voice of Heart MOU to Subco A in consideration for 7,790,265 shares from Subco A (the “Distributed Subco A Shares”) and each EVITRADE Shareholder receiving up to 100 shares from Subco A, and such Distributed Subco A Shares shall be multiplied by the Conversion Factor so that EVITRADE will receive from Subco A that number of shares equal to the issued and outstanding EVITRADE Shares as of the Share Distribution Record Date, multiplied by the Conversion Factor;

e) EVITRADE shall effect the necessary changes to its authorized share capital such that each EVITRADE Shareholder, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of Subco A Shares that is equal to the number of EVITRADE Shares held by such holder multiplied by the Conversion Factor, in addition to each EVITRADE Shareholder receiving up to 100 common shares from Subco A; thereafter, each EVITRADE Shareholder will be added to the central securities register of Subco A in respect of such Distributed Subco A Shares;

f) EVITRADE will transfer the Trial Division Assets to Subco B in consideration for 7,790,265 shares from Subco B (the “Distributed Subco B Shares”) and each EVITRADE Shareholder receiving up to 100 shares from Subco B, and such Distributed Subco B Shares shall be multiplied by the Conversion Factor so that EVITRADE will receive from Subco B that number of shares equal to the issued and outstanding EVITRADE Shares as of the Share Distribution Record Date, multiplied by the Conversion Factor;

g) EVITRADE shall effect the necessary changes to its authorized share capital such that each EVITRADE Shareholder, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of Subco B Shares that is equal to the number of EVITRADE Shares held by such holder multiplied by the Conversion Factor, in addition to each EVITRADE Shareholder receiving up to 100 common shares from Subco B; thereafter, each EVITRADE Shareholder will be added to the central securities register of Subco B in respect of such Distributed Subco B Shares;

h) EVITRADE will transfer the TULIP^{TM} IP to Subco C in consideration for 7,790,265 shares from Subco C (the “Distributed Subco C Shares”) and each EVITRADE Shareholder receiving up to 100 shares from Subco C, and such Distributed Subco C Shares shall be multiplied by the Conversion Factor so that

EVITRADE will receive from Subco C that number of shares equal to the issued and outstanding EVITRADE Shares as of the Share Distribution Record Date, multiplied by the Conversion Factor;

i) EVITRADE shall effect the necessary changes to its authorized share capital such that each EVITRADE Shareholder, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of Subco C Shares that is equal to the number of EVITRADE Shares held by such holder multiplied by the Conversion Factor, in addition to each EVITRADE Shareholder receiving up to 100 common shares from Subco C; thereafter, each EVITRADE Shareholder will be added to the central securities register of Subco B in respect of such Distributed Subco C Shares;

j) EVITRADE will transfer the Data Security Division Assets to Subco D in consideration for 7,790,265 shares from Subco D (the "Distributed Subco D Shares") each EVITRADE Shareholder receiving up to 100 shares from Subco D, and such Distributed Subco D Shares shall be multiplied by the Conversion Factor so that EVITRADE will receive from Subco D that number of shares equal to the issued and outstanding EVITRADE Shares as of the Share Distribution Record Date, multiplied by the Conversion Factor;

k) EVITRADE shall effect the necessary changes to its authorized share capital such that each EVITRADE Shareholder, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of Subco D Shares that is equal to the number of EVITRADE Shares held by such holder multiplied by the Conversion Factor, in addition to each EVITRADE Shareholder receiving up to 100 common shares from Subco D; thereafter, each EVITRADE Shareholder will be added to the central securities register of Subco D in respect of such Distributed Subco D Shares;

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

Effect of the Arrangement on EVITRADE Shareholders

Pursuant to the Arrangement EVITRADE shareholders (other than Dissenting Shareholders) shall become the holder of the C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares, and Subco D Shares transferred to it pursuant to paragraphs (b) – (k) above.

The Arrangement Agreement

The following is a summary of certain material terms of the Arrangement Agreement and the Plan of Arrangement and is subject to, and qualified in its entirety by, the full text of the Arrangement Agreement which is attached as Schedule "C" to this Information Circular and the Plan of Arrangement which is attached as Schedule "A" to the Arrangement Agreement. EVITRADE Shareholders are urged to read the Arrangement Agreement and the Plan of Arrangement in their entirety.

Effective Date of the Arrangement

Closing of the Arrangement will occur on the date on which the Articles of Arrangement is filed with the Registrar, which date will be at the discretion of the EVITRADE Board and upon satisfaction or waiver (subject to Applicable Laws) of the conditions (excluding conditions that, by their terms, cannot be satisfied until the Closing Date, but subject to the satisfaction or, where permitted, waiver of those conditions as of the Closing Date) set forth in the Arrangement Agreement, or such other date as may be agreed to in writing by EVITRADE.

Currently it is anticipated that the Effective Date for the partial completion of the first distribution will occur in or around March 2017. It is not possible, however, to state with certainty when the Effective Date will occur. The Effective Date could be earlier than anticipated or could be delayed for a number of reasons, including an objection before the Court at the hearing of the application for the Final Order or the failure to obtain all Regulatory Approvals in the time frames anticipated.

Conditions to Closing

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 EVITRADE 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 and Completion 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 EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D; 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 EVITRADE or C&C, Subco A, Subco B, Subco C, and Subco D, 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 Registrar under the Act, together with such other material as may be required by the Registrar, in order that the Arrangement will become effective.

Management of the Company believes that all material consents, orders, regulations, approvals or assurances required for the completion of the Arrangement will be obtained in the ordinary course upon application therefore.

Shareholder Approval

In order for the Arrangement to become effective, the Arrangement Resolution must be passed, with or without variation, by a special resolution of at least 66-2/3 of the eligible votes cast in respect of the Arrangement Resolution by EVITRADE Shareholders present in person or by proxy at the Meeting.

Amendments

Arrangement Agreement

The Arrangement Agreement may, at any time and from time to time before or after the holding of the Meeting, be amended by written agreement of the Parties without, subject to Applicable Laws, further notice to, or authorization from, their respective Shareholders and any such amendment may, without limitation:

a) change the time for performance of any of the obligations or acts of EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D under the Arrangement Agreement;
b) waive any inaccuracies in, or modify, any representation or warranty contained in the Arrangement Agreement or in any document delivered pursuant to the Arrangement Agreement;
c) waive compliance with, or modify, any of the covenants contained in the Arrangement Agreement and waive or modify performance of any of the obligations of EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D under the Arrangement Agreement; or
d) waive satisfaction of, or modify, any of the conditions precedent set out in the Arrangement Agreement;

provided that no such amendment reduces or adversely affects the consideration to be received by the EVITRADE Shareholders without approval by the EVITRADE Shareholders given in the same manner as required for the approval of the Arrangement.*Plan of Arrangement*

EVITRADE may amend, modify and/or supplement the Plan of Arrangement at any time and from time to time prior to the Effective Date, provided that any amendment, modification or supplement must be contained in a written document which is: (i) approved by EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D; (ii) filed with the Court and, if made following the Meeting, approved by the Court; and (iii) communicated to EVITRADE Shareholders in the manner required by the Court (if so required).

Any amendment, modification or supplement to the Plan of Arrangement may be proposed by EVITRADE at any time prior to or at the Meeting (provided that the other party shall have consented in writing prior thereto) with or without any other prior notice or communication and, if so proposed and accepted, in the manner contemplated and to the extent required by the Arrangement Agreement, by the EVITRADE, shall become part of the Plan of Arrangement for all purposes.

Any amendment, modification or supplement to the Plan of Arrangement which is approved or directed by the Court following the Meeting shall be effective only: (i) if it is consented to by EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D under the Arrangement Agreement (each acting reasonably); and (ii) if required by the Court or applicable law, it is consented to by EVITRADE Shareholders.

Court Approval of the Arrangement and Completion of the Arrangement

The Arrangement requires approval by the Court under Section 291 of the BCBCA. Subject to the terms of the Arrangement Agreement, following the approval of the Arrangement Resolution by EVITRADE Shareholders, EVITRADE will make an application to the Court for the Final Order. An application for the Final Order approving the Arrangement will be made on a date at the discretion of the EVITRADE Board.

Any EVITRADE Shareholder or other interested party desiring to appear and make submissions at the application for the Final Order is required to file with the Court and serve upon EVITRADE, a notice of intention to appear including the interested party's address for service (or alternatively, a facsimile number for service by facsimile or an email address for service by electronic mail), indicating whether such interested party intends to support or oppose the application or make submissions at the application, together with a summary of the position such interested party intends to advocate before the Court, and any evidence or materials which are to be presented to the Court. Service of this notice on the Applicant shall be effected at any time following the filing of this Circular by service upon the solicitors for EVITRADE c/o Gary K. Lo, Barrister & Solicitor, 5728 East Boulevard, Vancouver, British Columbia V6M 4M4. On the application for the Final Order, the Court will consider, among other things, the fairness of the Arrangement. The Court may approve the Arrangement in any manner the Court may direct, subject to compliance with such terms and conditions, if any, as the Court deems fit.

Assuming that the Final Order is granted and the other conditions in the Arrangement Agreement are satisfied or waived, the Articles of Arrangement will be filed with the Registrar under the BCBCA to give effect to the Arrangement and the various other documents necessary to consummate the transactions contemplated under the Arrangement Agreement will be executed and delivered. Pursuant to Section 291 of the BCBCA, the Arrangement becomes effective on the date the Articles of Arrangement are filed.

Interests of Certain Persons in the Arrangement

In considering the recommendation of the EVITRADE Board with respect to the Arrangement, EVITRADE Shareholders should be aware that certain executive officers of EVITRADE and the EVITRADE Board have interests that are, or may be, different from, or in addition to, the interests of other EVITRADE Shareholders. The EVITRADE Board is aware of these interests and considered them along with the other matters described above in "The Arrangement – Background to the Arrangement" and "The Arrangement – Reasons for and Anticipated Benefits of the Arrangement".

As at the Agreement Date, the directors and executive officers of EVITRADE owned an aggregate of 1,482,907 Shares (excluding Shares underlying unexercised Options) or approximately 19.04% of total outstanding shares. All

of the Shares held by the directors and executive officers of EVITRADE will be treated in the same fashion under the Arrangement as Shares held by any other EVITRADE Shareholder. If the Arrangement is completed, the directors and executive officers of EVITRADE will receive, in exchange for such Shares, an aggregate of approximately the same pro-rata interest of 19.04% of the total shares outstanding in each of C&C, Subco A, Subco B, Subco C, and Subco D.

RISK FACTORS

Investment Considerations

Investments in development stage companies such as EVITRADE, C&C, Subco A, Subco B, Sucbo C, and Subco D 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 common shares or that there will be a public market for the C&C Shares, Subco A Shares, Subco B Shares, Sucbo C Shares, and Subco D Shares after the Effective Date.

Failure to Complete Arrangement

IN THE EVENT THE ARRANGEMENT RESOLUTION IS NOT PASSED BY EVITRADE SHAREHOLDERS, THE COURT DOES NOT APPROVE THE ARRANGEMENT OR THE ARRANGEMENT DOES NOT PROCEED FOR SOME OTHER REASON, EVITRADE WILL CARRY ON BUSINESS AS IT IS CURRENTLY CARRYING ON. IN SUCH CIRCUMSTANCES, SUBCO A, SUBCO B, SUBCO C, AND SUBCO D WILL NOT BE FORMED AS SUBSIDIARIES OF EVITRADE; IN THE EVENT THEY HAVE BEEN FORMED, THEY WILL LIKELY REMAIN DORMANT AS THEY MAY LOSE THE CORPORATE OPPORTUNITY TO PROCEED WITH THEIR RESPECTIVE MOU'S OR LOI'S OR PROPOSED BUSINESS(ES).

Consents and Approvals

Completion of the Arrangement is conditional upon receiving certain consents and regulatory approvals. A substantial delay in obtaining satisfactory approvals or the imposition of unfavourable terms or conditions in the Regulatory Approvals could adversely affect the business, financial condition or results of operations of EVITRADE, C&C, Subco A, Subco B, Subco C, Subco D.

Requirements for Further Financing

Each of C&C, Subco A, Subco B, Subco C, and Subco D do not have sufficient financial resources to undertake all of its currently planned activities beyond completion of the Arrangement. In the event that the Arrangement is completed each of C&C, Subco A, Subco B, Subco C, and Subco D will need to obtain further financing, whether through debt financing, equity financing or other means. There can be no assurance that each company 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 each company to reduce or terminate its operations.

Limited Operating History

As a wholly-owned subsidiary of EVITRADE, incorporated for the purpose of the Arrangement, each of Subco A, Subco B, Subco C, and Subco D have very limited history of operations and must be considered start-up companies. As such, each company 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 each company will be successful in achieving a return on shareholders' investment and the likelihood of success must be considered in light of its early stage of operations.

Each of C&C, Subco A, Subco B, Subco C, and Subco D have 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 their respective businesses. There can be no assurance that each company 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 each company's business.

No Market for Securities

There is currently no market through which any of C&C, Subco A, Subco B, Subco C, and Subco D's securities may be sold and there is no assurance that their respective shares will be listed for trading on a stock exchange, or if listed, will provide a liquid market for such securities. Until the shares are listed on a stock exchange, holders of the C&C, Subco A, Subco B, Subco C, and Subco D Shares may not be able to sell their shares.

Forward-Looking Statements May Prove Inaccurate

Readers are cautioned not to place undue reliance on forward-looking statements. By their nature forward-looking statements involve numerous assumptions, known and unknown risks and uncertainties, of both a general and specific nature, that could cause actual results to differ materially from those suggested by the forward-looking statements or contribute to the possibility that predictions, forecasts or projections will prove to be materially inaccurate.

TAX CONSIDERATIONS TO EVITRADE SHAREHOLDERS

Income Tax Considerations

Canadian Federal income tax considerations for EVITRADE 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", and certain United States Federal income tax considerations for EVITRADE Shareholders who participate in the Arrangement or who dissent from the Arrangement are set out in the summary entitled "Income Tax Considerations – Certain U.S. Federal Income Tax Considerations".

EVITRADE 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.

Certain Canadian Federal Income Tax Considerations

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

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

EVITRADE Shares, Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C 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 there under (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 all other material times thereafter, the paid–up capital of the EVITRADE Class A Shares (the re-designated EVITRADE 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 Subco A, Subco B, Subco C, Subco D, and 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 EVITRADE Shareholder. Accordingly, EVITRADE 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 EVITRADE Shares for New Shares and EVITRADE Class A Preferred Shares

A Resident Holder whose EVITRADE Class A Shares (the re-designated EVITRADE Shares) are exchanged for New Shares and EVITRADE Class A Preferred Shares 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 EVITRADE Shares, determined immediately before the Arrangement, pro–rata to the New Shares and EVITRADE Class A Preferred Shares received on the exchange based on the relative fair market values of those New Shares and EVITRADE A Preferred Shares immediately after the exchange.

Redemption of EVITRADE Class A Preferred Shares

Pursuant to the Arrangement, the paid–up capital of the EVITRADE Class A Shares immediately before their exchange for New Shares and EVITRADE Class A Preferred Shares will be allocated to the EVITRADE Class A Preferred Shares to be issued on the exchange to the extent of an amount equal to the fair market value of the Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares and C&C Shares to be issued to EVITRADE 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 Company expects that the fair market value of the Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares and C&C Shares to be so issued will be materially less than the paid–up capital of the EVITRADE Class A Shares immediately before the exchange. Accordingly, the Company 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 Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C Shares on the redemption of the EVITRADE Class A Preferred Shares pursuant to the Arrangement**.**

Each Resident Holder whose EVITRADE Class A Preferred Shares are redeemed for Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C 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 Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C 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 EVITRADE Class A Preferred Shares acquired on the exchange will be equal to the fair market value of the Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares and C&C Shares at the time of their distribution.

***Disposition of New Shares,* Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C Shares**

A Resident Holder who disposes of a New Share or Subco A Share, Subco B Share, Subco C Share, Subco D Share or C&C 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. See "Holders Resident in Canada — Taxation of Capital Gains and Losses".

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 an EVITRADE Class A Preferred Share, New Share, or a Subco A Share, Subco B Share, Subco C Share, Subco D Share, or C&C Share by a Resident Holder that is a corporation 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 corporation on the share. Similar rules may apply if the corporation is a member of a partnership or beneficiary of a trust that owns shares, or where a partnership or trust of which the corporation 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 corporation" 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 EVITRADE Class A Preferred Share, New Share or Subco A Share, Subco B Share, Subco C Share, Subco D Share, or C&C 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 or Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C 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 corporation will be required to include in income any dividend that it receives or is deemed to be received on New Shares or Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares and generally will be entitled to deduct an equivalent amount in computing its taxable income. A "private corporation" (as defined in the Tax Act) or any other corporation 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 or Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares to the extent that such dividends are deductible in computing the corporation's taxable income. Any such Part IV tax will expected to 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 EVITRADE 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 EVITRADE 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

EVITRADE Class A Preferred Shares and 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 EVITRADE is a "public corporation" as defined for the purposes of the Tax Act.

Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares will be qualified investments under the Tax Act for Registered Plans at any particular time provided that, at that time, the Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares are listed on a “prescribed stock exchange” or Subco A, Subco B, Subco C, Subco D, or C&C is a "public corporation" as so defined.

The Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares may be listed on the Exchange, which is a prescribed stock exchange, at the Effective Date under the Arrangement. On March 19, 2007, the Government of Canada eliminated the concept of "prescribed stock exchange" for these purposes and replaced it with the concept of "designated stock exchange". The amendment, which provides that the list of designated stock exchanges includes all of the former prescribed stock exchanges, became effective on December 14, 2007.

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 Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares.

Holders Not Resident in Canada

The following portion of this summary is applicable only to Holders (each in this portion of the summary a "**Non–resident Holder**") who:

- have not been, are not, and will not be resident or deemed to be resident in Canada for purposes of the Tax Act;
- do not and will not, and are not and will not be deemed to, use or hold EVITRADE Shares, New Shares, EVITRADE Class A Preferred Shares, or Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares in connection with carrying on a business in Canada; and

- whose EVITRADE Class A Shares (the re-designated EVITRADE Shares), EVITRADE Class A Preferred Shares, New Shares, Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares will not at the Effective Date under the Arrangement, or at any material time thereafter, constitute "taxable Canadian property" for the purposes of the Tax Act.

Generally, an EVITRADE Class A Share, EVITRADE Class A Preferred Share, New Share, or Subco A Share, Subco B Share, Subco C Share, Subco D Share, or C&C Share, as applicable, owned by a Non–resident Holder will not be taxable Canadian property of the Non–resident Holder at a particular time provided that, at that time, (i) the share is listed on a prescribed stock exchange (which includes the Exchange), (ii) neither the Non–resident Holder nor persons with whom the Non–resident Holder does not deal at arm's length alone or in any combination has owned 25% or more of the shares of any class or series in the capital of the issuing corporation within the previous five years, and (iii) the share was not acquired in a transaction as a result of which it was deemed to be taxable Canadian property of the Non–resident Holder. On March 19, 2007, the Government of Canada eliminated the concept of "prescribed stock exchange" for these purposes and replaced it with the concept of "designated stock exchange." The amendment, which provides that the list of designated stock exchanges includes all of the former prescribed stock exchanges, became effective on December 14, 2007.

Special rules, which are not discussed in this summary, may apply to a Non–resident Holder that is an insurer carrying on business in Canada.

Capital Gains and Capital Losses on Share Exchanges and Subsequent Dispositions of Shares

A Non–resident Holder who participates in the Arrangement will not be subject to tax under the Tax Act on any capital gain realized on the exchange of EVITRADE Class A Shares (the re-designated EVITRADE Shares) for New Shares and EVITRADE Class A Preferred Shares, nor on the redemption of EVITRADE Class A Preferred Shares in consideration for Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares.

Similarly, any capital gain realized by a Non–resident Holder on the subsequent disposition or deemed disposition of a New Share or Subco A Share, Subco B Share, Subco C Share, Subco D Share, or C&C Share acquired pursuant to the Arrangement will not be subject to tax under the Tax Act, provided either that the shares do not constitute taxable Canadian property of the Non–resident Holder at the time of disposition, or an applicable income tax treaty exempts the capital gain from tax under the Tax Act.

Non–resident Holders will be exempt from the reporting and withholding obligations of §116 of the Tax Act in respect of the disposition of EVITRADE Class A Shares and EVITRADE Class A Preferred Shares pursuant to the Arrangement.

Deemed Dividends on the Redemption of EVITRADE Class A Preferred Shares

For the reasons set above under "Holders Resident in Canada — Redemption of EVITRADE Class A Preferred Shares", the Company expects that no Non–Resident Holder will be deemed to have received a dividend on the redemption of EVITRADE Class A Preferred Shares for Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, or C&C Shares.

Taxation of Dividends

A Non–resident Holder to whom a dividend on a New Share or Subco A Share, Subco B Share, Subco C Share, Subco D Share, or C&C Share is or is deemed to be paid, or credited, will be subject to Canadian withholding tax under the Tax Act at the rate of 25% of the gross amount of the dividend, unless reduced by an applicable income tax treaty, if any.

Dissenting Non–resident Holders

A Non–resident Holder who validly exercises Dissent Rights (a "Non–resident Dissenter") and consequently is paid the fair value for the Non–resident Dissenter's EVITRADE 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 Non–resident Dissenter's EVITRADE Shares. Any such deemed dividend will be subject to tax as discussed above under "Holders Not Resident in Canada — Taxation of Dividends". The Non–resident Dissenter will not be subject to tax under the Tax Act on any capital gain that may arise in respect of the resulting disposition of the EVITRADE Shares.

The Non–resident Holder will also be subject to Canadian withholding tax on that portion of any such payment that is on account of interest at the rate of 25%, unless reduced by an applicable income tax treaty, if any.

The foregoing discussion is only a general overview of the requirements of Canadian tax and securities laws for the resale of the New Shares and the Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C Shares received upon completion of the Arrangement. All holders of EVITRADE Shares are urged to consult with their own tax accountant or legal counsel to ensure that any resale of their New Shares, Subco A Shares, Subco B Shares, Subco C Shares, Subco D Shares, and C&C Shares complies with applicable tax and securities legislation.

DISSENTING SHAREHOLDER RIGHTS

The Act does not contain a provision requiring the Company to purchase EVITRADE Shares from EVITRADE Shareholders who dissent from the Arrangement. However, pursuant to the terms of the Plan of Arrangement, the Company has granted the EVITRADE 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 EVITRADE 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 Sections 237 to 247 of the Act which is attached as Schedule "D" to this Circular.

An EVITRADE 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 Company c/o Gary K. Lo, Barrister & Solicitor, 5728 East Boulevard, Vancouver, British Columbia V6M 4M4, marked to the attention of the Chief Executive Officer, by either delivering the Notice of Dissent to the Company at least two days before the Meeting or by mailing the Notice of Dissent to the Company by registered mail post marked not later than two days before the Meeting.

The giving 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 "D" must be strictly followed as 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.

EVITRADE Shareholders should be aware that they will not be entitled to exercise a Dissent Right with respect to any EVITRADE 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 an EVITRADE 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 an EVITRADE 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 EVITRADE Share held by that EVITRADE Shareholder will thereupon be deemed to have been exchanged in accordance with the terms of the Arrangement as of the Effective Date.

EVITRADE Shareholders who wish to exercise Dissent Rights should review the dissent procedures described in Schedule "D" 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.

INTERESTS OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Other than as disclosed in this Circular, the Company is not aware of any material interest, direct or indirect, of any informed person of the Company, nor is the Company aware of any material interest, direct or indirect of any proposed director of the Company, any associate or affiliate of any informed person or proposed director, or of any person who beneficially owns or controls directly or indirectly more than 10% of the issued and outstanding Common Shares of the Company, in any transaction since the commencement of the Company's last financial year or in any proposed transaction which has materially affected or would materially affect the Company or any of its subsidiaries. An "Informed Person" means a director or executive officer of a reporting issuer or of a person or company that is itself an informed person or subsidiary of a reporting issuer, any person or company who beneficially owns, directly or indirectly, voting securities of a reporting issuer or who exercises control or direction over voting securities of a reporting issuer or a combination of both carrying more than 10% of the voting rights attached to all outstanding voting securities of the reporting issuer other than voting securities held by the person or company as underwriter in the course of a distribution, and a reporting issuer that has purchased, redeemed or otherwise acquired any of its securities, for so long as it holds any of its securities.

ADDITIONAL INFORMATION

Additional information relating to the Company is included in the Company's audited comparative financial statements for the year ended June 30, 2016 and the prior two fiscal years, the auditor's reports and related management discussion and analysis. Copies of the Company's most current interim financial statements and related management discussion and analysis, and additional copies of this proxy circular, may be obtained from SEDAR at www.sedar.com and upon request from the Company's Secretary at the address of the Company.

OTHER MATTERS

The directors are not aware of any other matters which they anticipate will come before the Meeting as of the date of mailing of this Information Circular.

DIRECTORS' APPROVAL

The contents and the sending of the Notice of Meeting and this Circular have been approved by the Board of Directors.

Dated this 6th day of February, 2017.

SCHEDULE "A" TO INFORMATION CIRCULAR

STATEMENT OF CORPORATE GOVERNANCE PRACTICES

Corporate governance relates to the activities of the board of directors (the "**Board**" or "**Board of Directors**"), the members of which are elected by and are accountable to the shareholders, and takes into account the role of the individual members of management who are appointed by the Board and who are charged with the day- to-day management of the EVITRADE Health Systems Corporation (the "**Company**"). The Board is committed to sound corporate governance practices, which are both in the interest of its shareholders and contribute to effective and efficient decision making.

National Policy 58-201 - *Corporate Governance Guidelines* establishes corporate governance guidelines which apply to all public companies. The Company has reviewed its own corporate governance practices in light of these guidelines. In certain cases, the Company's practices comply with the guidelines, however, the Board considers that some of the guidelines are not suitable for the Company at its current stage of development and therefore these guidelines have not been adopted. The Company will continue to review and implement corporate governance guidelines as the business of the Company progresses and becomes more active in operations. National Instrument 58-101 *Disclosure of Corporate Governance Practices* mandates disclosure of corporate governance practices in Form 58-101F2, which disclosure is set out below.

The mandate of the Board is to supervise the management of the Company and to act in the best interests of the Company. The Board acts in accordance with:

1) the *Business Corporations Act* (BC);
2) the Company's articles of incorporation and by-laws;
3) the Company's code of business conduct;
4) the charters of the Board and the Board committees; and
5) other applicable laws and Company policies.

The Board approves all significant decisions that affect the Company before they are implemented. The Board supervises their implementation and reviews the results.

The Board is actively involved in the Company's strategic planning process. The Board discusses and reviews all materials relating to the strategic plan with management. The Board is responsible for reviewing and approving the strategic plan. At least one Board meeting each year is devoted to discussing and considering the strategic plan, which takes into account the risks and opportunities of the business. Management must seek the Board's approval for any transaction that would have a significant impact on the strategic plan.

The Board periodically reviews the Company's business and implementation of appropriate systems to manage any associated risks, communications with investors and the financial community and the integrity of the Company's internal control and management information systems. The Board also monitors the Company's compliance with its timely disclosure obligations and reviews material disclosure documents prior to distribution. The Board periodically discusses the systems of internal control with the Company's external auditor.

The Board is responsible for choosing the President and appointing senior management and for monitoring their performance and developing descriptions of the positions for the Board, including the limits on management's responsibilities and the corporate objectives to be met by the management.

The Board approves all the Company's major communications, including annual and quarterly reports, financing documents and press releases. The Company communicates with its stakeholders through a number of channels including its web site. The Board approved the Company's communication policy that covers the accurate and timely communication of all important information. It is reviewed annually. This policy includes procedures for communicating with analysts by conference calls.
The Board, through its Audit Committee, examines the effectiveness of the Company's internal control processes and management information systems. The Board consults with the internal auditor and management of the Company to ensure the integrity of these systems. The internal auditor submits a report to the Audit Committee each year on the quality of the Company's internal control processes and management information systems.

The Board is responsible for determining whether or not each director is an independent director. The President, Secretary and any other officer are not considered independent. None of the other directors work in the day-to-day operations of the Company, are party to any material contracts with the Company, or receive any fees from the Company except as disclosed in the Company's Management Information Circular dated February 6, 2017.

The following nominees for election as directors of the Company currently serve on the board of directors of reporting issuers (or the equivalent in a jurisdiction outside of Canada) other than the Company as listed below:

Name of Director	***Name of Other Reporting Issuer***
Ron Ozols	Monterey Minerals Inc.
	Rotonda Ventures Corp.
Faisal Manji	EVI Global Group Developments Inc.

The Board of Directors of the Company brief all new directors with the policies of the Board of Directors, and other relevant corporate and business information.

The Board has found that the fiduciary duties placed on individual directors by the Company's governing corporate legislation and the common law and the restrictions placed by applicable corporate legislation on an individual director's participation in decisions of the Board in which the director has an interest have been sufficient to ensure that the Board operates independently of management and in the best interests of the Company.

Under the corporate legislation, a director is required to act honestly and in good faith with a view to the best interests of the Company and exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances, and disclose to the board the nature and extent of any interest of the director in any material contract or material transaction, whether made or proposed, if the director is a party to the contract or transaction, is a director or officer (or an individual acting in a similar capacity) of a party to the contract or transaction or has a material interest in a party to the contract or transaction. The director must then abstain from voting on the contract or transaction unless the contract or transaction (i) relates primarily to their remuneration as a director, officer, employee or agent of the Company or an affiliate of the Company, (ii) is for indemnity or insurance for the benefit of the director in connection with the Company, or (iii) is with an affiliate of the Company. If the director abstains from voting after disclosure of their interest, the directors approve the contract or transaction and the contract or transaction was reasonable and fair to the Company at the time it was entered into, the contract or transaction is not invalid and the director is not accountable to the Company for any profit realized from the contract or transaction. Otherwise, the director must have acted honestly and in good faith, the contract or transaction must have been reasonable and fair to the Company and the contract or transaction be approved by the shareholders of the Company by a special resolution after receiving full disclosure of its terms in order for the director to avoid such liability or the contract or transaction being invalid.

The Board of Directors is responsible for identifying individuals qualified to become new Board members and recommending to the Board new director nominees for the next annual meeting of shareholders.

New nominees must have a track record in general business management, special expertise in an area of strategic interest to the Company, the ability to devote the time required, shown support for the Company's mission and strategic objectives, and a willingness to serve.

The Board of Directors conducts reviews with regard to directors' compensation once a year. To make its recommendation on directors' compensation, the Board of Directors takes into account the types of compensation and the amounts paid to directors of comparable publicly traded Canadian companies and aligns the interests of Directors with the return to shareholders.

The Board of Directors monitors the adequacy of information given to directors, communication between the board and management and the strategic direction and processes of the Board and sub-committees.

AUDIT COMMITTEE

National Instrument 52-110 – *Audit Committees* ("**NI 52-110**") requires the Company to disclose annually in its management information circular certain information concerning the constitution of its Audit Committee and its relationship with its independent auditor, as set forth below.

The Audit Committee's Charter

The Audit Committee's mandate and charter can be described as follows:

1. Each member of the Audit Committee shall be a member of the Board of Directors, in good standing, and the majority of the members of the audit committee shall be independent in order to serve on this committee.
2. At least **one** of the members of the Audit Committee shall be **financially literate**.
3. Review the Audit Committee's charter annually, reassess the adequacy of this charter, and recommend any proposed changes to the Board of Directors. Consider changes that are necessary as a result of new laws or regulations.
4. The Audit Committee shall meet at least four times per year, and each time the Company proposes to issue a press release with its quarterly or annual earnings information. These meetings may be combined with regularly scheduled meetings, or more frequently as circumstances may require. The Audit Committee may

ask members of management or others to attend the meetings and provide pertinent information as necessary.

5. Conduct executive sessions with the outside auditors, outside counsel, and anyone else as desired by the committee.
6. The Audit Committee shall be authorized to hire outside counsel or other consultants as necessary (this may take place any time during the year).
7. Appoint the independent auditors to be engaged by the Company, establish the audit fees of the independent auditors, pre-approve any non-audit services provided by the independent auditors, including tax services, before the services are rendered. Review and evaluate the performance of the independent auditors and review the full board of directors any proposed discharge of the independent auditors.
8. Review with management the policies and procedures with respect to officers' expense accounts and perquisites, including their use of corporate assets, and consider the results of any review of these areas by the independent auditor.
9. Consider, with management, the rationale for employing audit firms rather than the principal independent auditors.
10. Review with management and the independent auditors, all significant risks or exposures facing the Company; assess the steps the Management has taken or proposes to take to minimize such risks to the Company; and periodically review compliance with such steps.
11. Review with the independent auditor, the audit scope and plan of the independent auditors. Address the coordination of the audit efforts to assure the completeness of coverage, reduction of redundant efforts, and the effective use of audit resources.
12. Inquire regarding the "quality of earnings" of the Company from a subjective as well as an objective standpoint.
13. Review with the independent accountants: (a) the adequacy of the Company's internal controls including computerized information systems controls and security; and (b) any related significant findings and recommendations of the independent auditors together with management's responses thereto.
14. Review with management and the independent auditor the effect of any regulatory and accounting initiatives, as well as off-balance-sheet structures, if any.
15. Review with management and the independent auditors, the interim annual financial report before it is filed with the regulatory authorities.
16. Review with each public accounting firm that performs an audit: (a) all critical accounting policies and practices used by the Company; and (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management of the Company, the ramifications of each alternative and the treatment preferred by the Company.
17. Review all material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.
18. Review with management and the independent auditors: (a) the Company's annual financial statements and related footnotes; (b) the independent auditors' audit of the financial statements and their report thereon; (c) the independent auditor's judgments about the quality, not just the acceptability, of the Company's accounting principles as applied in its financial reporting; (d) any significant changes required in the independent auditors' audit plan; and (e) any serious difficulties or disputes with management encountered during the audit.
19. Periodically review the Company's code of conduct to ensure that it is adequate and up-to-date.
20. Review the procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters that may be submitted by any party internal or external to the organization. Review any complaints that might have been received, current status, and resolution if one has been reached.
21. Review procedures for the confidential, anonymous submission by employees of the organization of concerns regarding questionable accounting or auditing matters. Review any submissions that have been received, the current status, and resolution if one has been reached.
22. The Audit Committee will perform such other functions as assigned by law, the Company's charter or bylaws, or the board of directors.
23. The Audit Committee will evaluate the independent auditors.

Composition of the Audit Committee

The members of the audit committee are Ron Ozols (Chair), Faisal Manji and Syd Au, only one of which is currently independent, and all members of which are financially literate.

A member of the audit committee is independent if the member has no direct or indirect material relationship with the Company. A material relationship means a relationship which could, in the view of the Company's Board of Directors, reasonably interfere with the exercise of a member's independent judgement.

A member of the audit committee is considered financially literate if he or she has the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company.

External Auditor Service Fees *(By Category)*

The Audit Committee has reviewed the nature and amount of the non-audited services provided by to the Company to ensure auditor independence. Fees incurred with for audit and non-audit services in the last three fiscal years for audit fees are outlined in the following table.

Financial Year Ending	Audit Fees(1)	Audit Related Fees(2)	Tax Fees(3)	All Other Fees(4)
June 30, 2016	$10,000	Nil	Nil	Nil
June 30, 2015	$6,500	Nil	Nil	Nil
June 30, 2014	$6,500	Nil	Nil	Nil

Notes:

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

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

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

(4) The aggregate fees billed for professional services other than those listed in the other three columns

Exemption

The Company is relying upon the exemption in section 6.1 of NI 52-110 in respect of the composition of its Audit Committee and in respect of its reporting obligations under NI 52-110.

The Company does not have any other committees.

SCHEDULE "B" TO INFORMATION CIRCULAR

RESOLUTIONS FOR THE SPECIAL MEETING OF EVITRADE HEALTH SYSTEMS CORPORATION

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

I. To approve the Arrangement

BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. The Arrangement Agreement dated February 6, 2017, between the Company, C&C, Subco A, Subco B, Subco C, and Subco D, attached as Schedule "B" to the Circular, is hereby approved, ratified and affirmed;

2. the Arrangement under Division 5 of Part 9 of the Act, 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 EVITRADE 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 Registrar without further approval of the EVITRADE 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 "C" TO INFORMATION CIRCULAR

ARRANGEMENT AGREEMENT

THIS ARRANGEMENT AGREEMENT is dated as of the 6th day of February, 2017

AMONG:

EVITRADE HEALTH SYSTEMS CORP., a corporation incorporated under the laws of the Province of British Columbia ("**EVITRADE**")

- and -

C&C COSMECEUTICALS CORP., a corporation incorporated under the laws of the Province of British Columbia (**"C&C"**)

- and -

Subco A, a corporation to be incorporated under the laws of the Province of British Columbia ("**Subco A**")

- and –

Subco B, a corporation to be incorporated under the laws of the Province of British Columbia ("**Subco B**")

- and –

Subco C, a corporation to be incorporated under the laws of the Province of British Columbia ("**Subco C**")

- and –

Subco D, a corporation to be incorporated under the laws of the Province of British Columbia ("**Subco D**")

(collectively, "the **Parties**")

WHEREAS EVITRADE has entered into an arrangement agreement, wherein it is contemplated that EVITRADE will transfer its Assets (as such term is defined in this Agreement) to its wholly-owned subsidiaries C&C, Subco A, Subco B, Subco C, and Subco D;

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) **"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;

(b) **"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;

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

(d) "**Arrangement Provisions**" means Part 9, Division 5 of the BCBCA;

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

(f) **"Articles of Arrangement"** means the articles of arrangement in respect of the Arrangement required under Subsection 294(3) of the BCBCA to be sent to the Registrar after the Final Order has been granted, giving effect to the Arrangement;

(g) **"Assets"** means the assets of EVITRADE to be transferred to the EVITRADE Subsidiaries pursuant to the Arrangement, as more particularly described in Schedule B attached hereto and forming part of this Agreement;

(h) **"BCBCA"** means the *Business Corporations Act*, S.B.C. 2002, c. 57, as amended, including the regulations promulgated thereunder;

(i) **"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;

(j) "**C&C**" means C&C COSMECEUTICALS CORP., a private company incorporated under the BCBCA;

(k) "**C&C Shareholder**" means a holder of C&C Shares;

(l) "**C&C Shares**" means the common shares without par value in the authorized share structure of C&C, as constituted on the date of this Agreement;

(m) **"Conversion Factor"** means the number arrived at by dividing the number of issued EVITRADE Shares as of the close of business on the Share Distribution Record Date by a denominator up to 155,805,300 (or up to 7,790,265 x 20) as determined by the Board at its discretion and on a case by case basis;

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

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

(p) **"Dissenting Shareholder"** means a EVITRADE 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 EVITRADE Shares in accordance with the Plan of Arrangement;

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

(r) **"Effective Date"** means either (i) the date of the Final Order or (ii) such other date as the directors of EVITRADE may determine for each separate subsidiary of the Company, which election is made when the EVITRADE board have done so by ordinary resolution;

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

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

(u) "**EVITRADE Shares**" means the common shares without par value in the authorized share capital of EVITRADE, as constituted on the date of this Agreement;

(v) "**EVITRADE Shareholders**" means the holders from time to time of EVITRADE Shares;

(w) "**EVITRADE Subsidiaries**" means C&C COSMECEUTICALS CORP., Subco A, Subco B, Subco C, and Subco D;

(x) **"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;

(y) **"GAAP"** means generally accepted accounting principles in effect in Canada at the relevant time, including the accounting recommendations in the Handbook of the Canadian Institute of Chartered Accountants, including as applicable, International Financial Reporting Standards;

(z) "**New Shares**" means the new class of common shares without par value which EVITRADE 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 EVITRADE Shares;

(aa) **"Parties"** means EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D; and **"Party"** means any one of them;

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

(cc) **"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 7 hereof;

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

(ee) "**Registered Shareholder**" means a registered holder of EVITRADE Shares as recorded in the shareholder register of EVITRADE maintained by Reliable;

(ff) **"Reliable"** means Reliable Stock Transfer Inc.;

(gg) "**Share Distribution Record Date**" means the close of business on the Record Date for Holders of Record to vote at this shareholders meeting or such other date as agreed to by the Parties, which date(s) establishes the EVITRADE Shareholders who will be entitled to receive any of the C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares, and Subco D Shares pursuant to this Plan of Arrangement. The date may be different for the various different subsidiaries;

(hh) "**Subco A**" means Subco A, a private company to be incorporated under the BCBCA;

(ii) "**Subco A Shareholder**" means a holder of Subco A Shares;

(jj) "**Subco A Shares**" means the common shares without par value in the authorized share structure of Subco A, as constituted on the effective date of this Agreement;

(kk) "**Subco B**" means Subco B, a private company to be incorporated under the BCBCA;

(ll) "**Subco B Shareholder**" means a holder of Subco B Shares;

(mm) "**Subco B Shares**" means the common shares without par value in the authorized share structure of Subco B, as constituted on the effective date of this Agreement;

(nn) "**Subco C**" means Subco C, a private company to be incorporated under the BCBCA;

(oo) "**Subco C Shareholder**" means a holder of Subco C Shares;

(pp) "**Subco C Shares**" means the common shares without par value in the authorized share structure of Subco C, as constituted on the effective date of this Agreement;

(qq) "**Subco D**" means Subco D, a private company incorporated under the BCBCA;

(rr) "**Subco D Shareholder**" means a holder of Subco D Shares;

(ss) "**Subco D Shares**" means the common shares without par value in the authorized share structure of Subco D, as constituted on the date of this Agreement; and

(tt) **"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 A to E 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 corporations 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 Canadian generally accepted accounting principles and all determinations of an accounting nature are required to be made shall be made in a manner consistent with Canadian generally accepted accounting principles.

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
B – Assets

ARTICLE 2
THE ARRANGEMENT

2.1 Plan of Arrangement

The Parties will forthwith jointly file, proceed with and diligently prosecute an application for a Final Order approving the Arrangement as contemplated herein. Upon issuance of the Final Order and subject to the conditions precedent in Article 5, EVITRADE shall forthwith proceed to file the Articles of Arrangement, 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 Effective Date

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

ARTICLE 3
COVENANTS

3.1 Covenants Regarding the Arrangement

From the date hereof until the Effective Date(s), the Parties 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

(a) The Parties 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 C&C Shareholder(s), Subco A Shareholder(s) Subco B Shareholder(s), Subco C Shareholder(s), and Subco D Shareholder(s) shall approve the Arrangement by a consent resolution;

(b) EVITRADE Shareholders shall approve the Arrangement by a consent resolution and EVITRADE shall thereafter take the necessary actions to submit the Arrangement to the Court for approval and grant of the Final Order; and

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

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 corporation 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 Arrangement Resolution shall have been passed by the EVITRADE Shareholders in accordance with the Arrangement Provisions, the constating documents of EVITRADE, and the requirements of any applicable regulatory authorities;

(b) the Arrangement and this Agreement, with or without amendment, shall have been approved by the C&C Shareholder(s), the Subco A Shareholder(s), the Subco B Shareholder(s), Subco C Shareholder(s), and the Subco D Shareholder(s) to the extent required by, and in accordance with, the Arrangement Provisions and the constating documents of each of C&C, Subco A, Subco B, Subco C, and Subco D.

(c) the Final Order shall have been granted in form and substance satisfactory to the Parties, acting reasonably;

(d) the Articles of Arrangement to be filed with the Registrar in accordance with the Arrangement shall be in form and substance satisfactory to the Parties, 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 the Parties;

(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 any of the Parties, as the case may be, at its discretion.

5.2 Closing

Unless this Agreement is terminated earlier pursuant to the provisions hereof, the parties shall meet at the office of EVITRADE's BC legal counsel, located at 5728 East Boulevard, Vancouver, British Columbia, March 9, 2017, at 10:00 a.m. (Vancouver time) on such date as they may mutually agree (the "Closing Date"), and each of them shall deliver 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 EVITRADE 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 an EVITRADE Shareholder without approval by the EVITRADE 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 EVITRADE 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 EVITRADE without further action on the part of the EVITRADE Shareholders, or by the respective board of directors of C&C, Subco A, Subco B, Subco C, and Subco D without further action on the part of the respective C&C Shareholder(s), Subco A Shareholder(s), Subco B Shareholder(s), Subco C Shareholder(s), and Subco D 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 EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D, 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 any of the Parties or any other 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 shall be given or made in writing and shall be deemed to be validly given if served personally or by registered mail, in each case to the attention of the senior officer at the following addresses or at such other address as shall be specified by a Party by like notice:

EVITRADE HEALTH SYSTEMS CORP., addressed to:

5728 East Boulevard, Vancouver, British Columbia, V6M 4M4
Attention: c/o Gary Lo, Barrister and Solicitor

C&C COSMECEUTICALS CORP., addressed to:

5728 East Boulevard, Vancouver, British Columbia, V6M 4M4
Attention: c/o Gary Lo, Barrister and Solicitor

Subco A, addressed to:
5728 East Boulevard, Vancouver, British Columbia, V6M 4M4
Attention: c/o Gary Lo, Barrister and Solicitor

Subco B, addressed to:
5728 East Boulevard, Vancouver, British Columbia, V6M 4M4
Attention: c/o Gary Lo, Barrister and Solicitor

Subco C, addressed to:
5728 East Boulevard, Vancouver, British Columbia, V6M 4M4
Attention: c/o Gary Lo, Barrister and Solicitor

Subco D, addressed to:

5728 East Boulevard, Vancouver, British Columbia, V6M 4M4
Attention: c/o Gary Lo, Barrister and Solicitor

or such other address as the Parties may, from time to time, advise to the other Parties hereto by notice in writing. Any notice that is delivered to such address shall be deemed to be delivered on the date of delivery if delivered on a Business Day prior to 5:00 p.m. (local time at the place of receipt) or on the next Business Day if delivered after 5:00 p.m. or on a non-Business Day. Any notice delivered by facsimile transmission shall be deemed to be delivered on the date of transmission if delivered on a Business Day prior to 5:00 p.m. (local time at the place of receipt) or on the next Business Day if delivered after 5:00 p.m. or on a non-Business Day.

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.

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

EVITRADE HEALTH SYSTEMS CORP.

By: /s/ *Syd Au*

C&C COSMECEUTICALS CORP.

By: /s/ *Syd Au*

SUBCO A

By: /s/ *Syd Au*

SUBCO B

By: /s/ *Syd Au*

SUBCO C

By: /s/ *Syd Au*

SUBCO D

By: /s/ *Syd Au*

SCHEDULE "A" TO THE ARRANGEMENT AGREEMENT

PLAN OF ARRANGEMENT UNDER DIVISION 5 OF PART 9

OF THE

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

S.B.C. 2002, c. 57

ARTICLE 1
INTERPRETATION

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

"**Arrangement**", "**herein**", "**hereof**", "**hereto**", "**hereunder**" and similar expressions mean and refer to the proposed arrangement involving EVITRADE Shareholders, the C&C Shareholders, the Subco A Shareholders, the Subco B Shareholders, the Subco C Shareholders and the Subco D 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 February 6, 2017, between the Parties with respect to the Arrangement, and all amendments thereto;

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

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

"**BCBCA**" means the *Business Corporations Act* (British Columbia), S.B.C. 2002, c. 57, as may be amended or replaced from time to time;

"**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;

"**C&C**" means C&C COSMECEUTICALS CORP., a private company incorporated under the BCBCA;

"**C&C Shareholder**" means a holder of C&C Shares;

"**C&C Shares**" means the common shares without par value in the authorized share structure of C&C, as constituted on the date of this Agreement;

"Conversion Factor" means the number arrived at by dividing the number of issued EVITRADE Shares as of the close of business on the Share Distribution Record Date by a denominator up to 155,805,300 (or up to 7,790,265 x 20) as determined by the Board at its discretion and on a case by case basis;

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

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

"**Depositary**" means Reliable Trust Company of Canada;

"**Distributed C&C Shares**" means the C&C Shares that are to be distributed to the EVITRADE Shareholders pursuant to §3.1;

"**Distributed Subco A Shares**" means the Subco A Shares that are to be distributed to the EVITRADE Shareholders pursuant to §3.1;

"**Distributed Subco B Shares**" means the Subco B Shares that are to be distributed to the EVITRADE Shareholders pursuant to §3.1;

"**Distributed Subco C Shares**" means the Subco C Shares that are to be distributed to the EVITRADE Shareholders pursuant to §3.1;

"**Distributed Subco D Shares**" means the **Subco D** Shares that are to be distributed to the EVITRADE Shareholders pursuant to §3.1;

"**Effective Date**" means either (i) the date of the Final Order or (ii) such other date as the directors of EVITRADE may determine for each separate subsidiary of the Company, which election is made when the EVITRADE board have done so by resolution;

"**EVITRADE**" means EVITRADE HEALTH SYSTEMS CORP., a company existing under the BCBCA;

"**EVITRADE Class A Shares**" means the renamed and re-designated EVITRADE Shares, as described in §3.1 of this 2017 Plan of Arrangement;

"**EVITRADE Class A Preferred Shares**" means the Class "A" preferred shares without par value which EVITRADE will create and issue pursuant to §3.1 of this 2017 Plan of Arrangement;

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

"**EVITRADE Shares**" means the common shares of EVITRADE and "EVITRADE Shareholder" means the holders from time to time of EVITRADE Shares;

"**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;

"Holders of Record" means persons being on record holding shares in EVITRADE entitled to vote at this meeting;

"**New Shares**" means the new class of common shares without par value which EVITRADE 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 EVITRADE Shares;

"**Parties**" means, collectively, EVITRADE, C&C, Subco A, Subco B, Subco C, and Subco D, and "**Party**" means any one of them;

"**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;

"Record Date" means January 6, 2017, which is the date that holders on record as shareholders holding shares of EVITRADE that are entitled to vote at this meeting.

"**Registrar**" means the Registrar of Companies duly appointed under the BCBCA;

"**Share Distribution Record Date**" means the close of business on the Record Date for Holders of Record to vote at this shareholders meeting or such other date as agreed to by the Parties, which date(s) establishes the EVITRADE Shareholders who will be entitled to receive any of the C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares, and Subco D Shares pursuant to this Plan of Arrangement. The date may be different for the various different subsidiaries;

"**Subco A**" means Subco A, a private company to be incorporated under the BCBCA;

"**Subco A Shareholder**" means a holder of Subco A Shares;

"**Subco A Shares**" means the common shares without par value in the authorized share structure of Subco A, as constituted on the effective date of this Agreement;

"**Subco B**" means Subco B, a private company to be incorporated under the BCBCA;

"**Subco B Shareholder**" means a holder of Subco B Shares;

"**Subco B Shares**" means the common shares without par value in the authorized share structure of Subco B, as constituted on the effective date of this Agreement;

"**Subco C**" means Subco C, a private company to be incorporated under the BCBCA;

"**Subco C Shareholder**" means a holder of Subco C Shares;

"**Subco C Shares**" means the common shares without par value in the authorized share structure of Subco C, as constituted on the effective date of this Agreement;

"**Subco D**" means Subco D, a private company to be incorporated under the BCBCA;

"**Subco D Shareholder**" means a holder of Subco D Shares;

"**Subco D Shares**" means the common shares without par value in the authorized share structure of Subco D, as constituted on the date of this Agreement;

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

"**Transfer Agent**" means Reliable Trust Company of Canada at its principal office in Toronto, Ontario.

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 EVITRADE 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 any of the Parties, but subject to the provisions of Article 6:

(a) EVITRADE will transfer the Assets to each of C&C, Subco A, Subco B, Subco C, and Subco D in consideration for 7,790,265 shares multiplied by a Conversion Factor, that may be unique for each respective subsidiary company, in addition to receiving up to one hundred (100) additional bonus shares for each shareholder from each of C&C, Subco A, Subco B, Subco C, and Subco D (the "**Distributed C&C Shares**", the "**Distributed Subco A Shares",** the "**Distributed Subco B Shares**", the "**Distributed Subco C Shares**" and the "**Distributed Subco D Shares**"), such Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares so that EVITRADE shall receive from each of C&C, Subco A, Subco B, Subco C and Subco D, in consideration for the Assets, the number of shares equal to the issued and outstanding EVITRADE Shares as of the effective Share Distribution Record Date. Thereafter, EVITRADE will be added to the central securities register of each of C&C, Subco A, Subco B, Subco C and Subco D in respect of such C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares and Subco D Shares;

(b) The authorized share capital of EVITRADE will be changed by:

(i) Altering the identifying name of the EVITRADE Shares to class "A" common shares without par value, being the EVITRADE 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 2017 Plan of Arrangement, being the EVITRADE Class A Preferred Shares-2017;

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

(d) All of the issued EVITRADE Class A Shares will be cancelled with the appropriate entries being made in the central securities register of EVITRADE and the aggregate paid up capital (as that term is used for purposes of the Tax Act) of the EVITRADE Class A Shares immediately prior to the Effective Date will be allocated between the New Shares and the EVITRADE Class A Preferred Shares so that the aggregate paid up capital of the EVITRADE Class A Preferred Shares is equal to the aggregate fair market value of the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares, and Distributed Subco D Shares as of the Effective Date, and each EVITRADE Class A Preferred Share so issued will be issued by EVITRADE at an issue price equal to the aggregate fair market value of the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares as of the Effective Date divided by the number of issued EVITRADE Class A Preferred Shares, such aggregate fair market value of the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares to be determined as at the Effective Date by resolution of the board of directors of EVITRADE;

(e) EVITRADE will redeem the issued EVITRADE Class A Preferred Shares for consideration consisting solely of the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares such that each holder of EVITRADE Class A Preferred Shares will, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares and Subco D Shares that is equal to the number of EVITRADE Class A Preferred Shares held by such holder;

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

(g) The Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares transferred to the holders of the EVITRADE Class A Preferred Shares pursuant to step §(e) above will be registered in the names of the former holders of EVITRADE Class A Preferred Shares and appropriate entries will be made in the central securities registers of each of C&C, Subco A, Subco B, Subco C and Subco D;

(h) The EVITRADE Class A Shares and the EVITRADE Class A Preferred Shares, none of which will be allotted or issued once the steps referred to in steps §(c) and §(e) above are completed, will be cancelled and the authorized share structure of EVITRADE will be changed by eliminating the EVITRADE Class A Shares and the EVITRADE Class A Preferred Shares therefrom;

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

3.2 Notwithstanding §3.1(e) and §3.1(j), no fractional C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares or Subco D Shares shall be distributed to the EVITRADE Shareholders, as a result all fractional share amounts arising under such sections shall be rounded down to the nearest whole number. Any Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares and Distributed EVITRADE Shares not distributed as a result of this rounding down shall be dealt with as determined by the board of directors of EVITRADE in its absolute discretion.

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

3.4 All New Shares, EVITRADE Class A Preferred Shares, C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares or Subco D 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 BCBCA.

3.5 The Arrangement shall become final and conclusively binding on the EVITRADE Shareholders, the C&C Shareholders, the Subco A Shareholders, the Subco B Shareholders, the Subco C Shareholders, the Subco D Shareholders and the Parties 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 the Parties 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.

3.7 Notwithstanding section 3.1(a) of Article 3 of the Plan of Arrangement, EVITRADE will transfer the Assets to each of C&C, Subco A, Subco B, Subco C and Subco D on separate dates and times for each of these subsidiaries when the EVITRADE Board determines the Effective Date for each subsidiary. The exchange of securities contemplated under Article 3 of the Plan of Arrangement shall occur separately for each of C&C, Subco A, Subco B, Subco C and Subco D as determined on the Effective Date related to each of C&C, Subco A, Subco B, Subco C and Subco D.

ARTICLE 4
CERTIFICATES

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

4.2 Recognizing that the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares shall be transferred to the EVITRADE Shareholders as consideration for the redemption of the EVITRADE Class A Preferred Shares pursuant to §3.1(e), each of C&C, Subco A, Subco B, Subco C and Subco D shall issue one share certificate representing all of the respective Distributed C&C Shares,

Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares registered in the name of EVITRADE, which share certificate shall be held by the Depositary until the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares are transferred to the EVITRADE Shareholders and such certificate shall then be cancelled by the Depositary. To facilitate the transfer of the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares to the EVITRADE Shareholders as of the Share Distribution Record Date, EVITRADE shall execute and deliver to the Depositary and the Transfer Agent an irrevocable power of attorney, authorizing them to distribute and transfer the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares to such EVITRADE Shareholders in accordance with the terms of this Plan of Arrangement and each of C&C, Subco A, Subco B, Subco C and Subco D 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 EVITRADE Class A Preferred Shares issued to the EVITRADE Shareholders pursuant to §3.1(c) will be redeemed by EVITRADE as consideration for the distribution and transfer of the Distributed C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares under §3.1(e), EVITRADE shall issue one share certificate representing all of the EVITRADE Class A Preferred Shares issued pursuant to §3.1(e) in the name of the Depositary, to be held by the Depositary for the benefit of the EVITRADE Shareholders until such EVITRADE Class A Preferred Shares are redeemed, and such certificate shall then be cancelled.

4.4 As soon as practicable after the determined Effective Date, each of C&C, Subco A, Subco B, Subco C and Subco D shall cause to be issued to the registered holders of EVITRADE Shares as of the Share Distribution Record Date, share certificates representing the respective C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares or Subco D Shares 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 EVITRADE 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 EVITRADE 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 C&C Shares, Distributed Subco A Shares**,** Distributed Subco B Shares, Distributed Subco C Shares and Distributed Subco D Shares.

ARTICLE 5
DISSENTING SHAREHOLDERS

5.1 Notwithstanding §3.1 hereof, holders of EVITRADE Shares may exercise rights of dissent (the "**Dissent Right**") in connection with the Arrangement and in the manner set forth in sections 237 – 247 of the BCBCA (collectively, the "**Dissent Procedures**").

5.2 EVITRADE Shareholders who duly exercise Dissent Rights with respect to their EVITRADE 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 EVITRADE 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 EVITRADE Shareholder and shall receive New Shares, C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares or Subco D Shares on the same basis as every other non-dissenting EVITRADE Shareholder, and in no case shall EVITRADE be required to recognize such person as holding EVITRADE Shares on or after the Effective Date.

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

ARTICLE 6
AMENDMENTS

6.1 The Parties 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 EVITRADE Meeting, approved by the Court; and

(iii) communicated to holders of EVITRADE Shares, C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares or Subco D Shares, as the case may be, if and as required by the Court.

6.2 EVITRADE, 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 EVITRADE Meeting and prior to the Effective Date with the approval of the Court.

6.3 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 the Parties, provided that such amendment, modification or supplement concerns a matter which, in the reasonable opinion of the Parties, 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 any of the

Parties or any former holder of EVITRADE Shares, C&C Shares, Subco A Shares, Subco B Shares, Subco C Shares or Subco D Shares, as the case may be.

ARTICLE 7
REFERENCE DATE

7.1 This plan of arrangement is dated for reference the 6th day of February, 2017.

SCHEDULE “A” TO THE PLAN OF ARRANGEMENT

SPECIAL RIGHTS AND RESTRICTIONS FOR 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 February 6, 2017 between EVITRADE HEALTH SYSTEMS CORP. (the "**Company**"), C&C COSMECEUTICALS CORP., Subco A, Subco B, Subco C and Subco D,

(c) "**Old Common Shares**" means the common shares in the authorized share structure 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 structure 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(d) 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"

EVITRADE ASSETS TO BE TRANSFERRED TO C&C COSMECEUTICALS CORP.

A Memorandum of Understanding for the acquisition of the industrial hemp assets and the Letter of Intent dated as of September 30, 2016 between EVITRADE HEALTH SYSTEMS CORP. and the CBC Plant Oil Extractor company, 2554191 Ontario Inc. and $1,000 cash.

EVITRADE ASSETS TO BE TRANSFERRED TO SUBCO A

The TULIP(TM) Intellectual Property held by EVITRADE HEALTH SYSTEMS CORP. and $1,000 cash.

EVITRADE ASSETS TO BE TRANSFERRED TO SUBCO B

A MOU dated November 15, 2016 between EVITRADE HEALTH SYSTEMS CORP. and Voice of Heart and $1,000 cash.

EVITRADE ASSETS TO BE TRANSFERRED TO SUBCO C

A license to operate aspects of the software platform for the monitoring and clinical studies for adverse reactions to medications during Phase 1 to Phase 4 studies of Pharmaceutical drug development and $1,000 cash.

EVITRADE ASSETS TO BE TRANSFERRED TO SUBCO D

A license to use the data security transmission aspects of the software platform within EVITRADE HEALTH SYSTEMS CORP. and $1,000 cash.

SCHEDULE "D" TO THE INFORMATION CIRCULAR

DISSENT PROCEDURES

Pursuant to the Arrangement, Shareholders have the right to dissent to the Arrangement. Such right of dissent is described in the Circular. See "Rights of Dissent" for details of the right to dissent and the procedure for compliance with the right of dissent. The full text of Sections 237 to 247 of the BCA is set forth below.

SECTIONS 237 TO 247 OF THE BUSINESS CORPORATIONS ACT (BRITISH COLUMBIA) 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, or

(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,

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 to alter restrictions on the powers of the company or on the business it is permitted to carry on;

(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.