



**Notice of Meeting  
and  
Information Circular**

in respect of an

**ANNUAL MEETING OF SHAREHOLDERS  
to be held on January 31, 2017**

**INFORMATION CIRCULAR  
Dated December 20, 2016**

**EPLAY DIGITAL INC.**  
**NOTICE OF MEETING OF SHAREHOLDERS**  
**to be held on January 31, 2016**

NOTICE IS HEREBY GIVEN that an annual meeting (the "**Meeting**") of the holders ("**Shareholders**") of common shares ("**Common Shares**") in the capital of ePlay Digital Inc. (the "**Corporation**") will be held at the offices of Norton Rose Fulbright Canada LLP, Suite 3700, 400 Third Avenue SW, Calgary, Alberta on Tuesday, January 31, 2017 at 9:00 a.m. (Calgary time), for the following purposes:

1. to receive the audited financial statements for the year ended December 31, 2015 and the report of the auditors thereon;
2. to elect the directors of the Corporation for the ensuing year;
3. to appoint the auditors of the Corporation for the ensuing year and to authorize the directors to fix the remuneration to be paid to the auditors; and
4. to transact such other business as may properly be brought before the Meeting or any adjournment(s) thereof.

Shareholders of the Corporation are referred to the Information Circular accompanying this Notice for more detailed information with respect to the matters to be considered at the Meeting.

**If you are a registered Shareholder of the Corporation and are unable to attend the Meeting in person, please date and execute the accompanying form of proxy and return it in the envelope provided to TSX Trust Company at 200 University Avenue, Suite 300, Toronto Ontario M5H 4H1. In order to be valid and acted upon at the Meeting, proxies must be received at the aforesaid address not later than forty-eight (48) hours (excluding Saturdays, Sundays and statutory holidays) prior to the commencement of the Meeting or any adjournment thereof. You may also send your proxies via fax: (416) 595-9593 or vote your shares online at: [www.voteproxyonline.com](http://www.voteproxyonline.com).**

**If you are an unregistered Shareholder of the Corporation and received these materials through your broker or through another intermediary, please complete and return the voting information form in accordance with the instructions provided to you by your broker or by the other intermediary.**

The directors of the Corporation have fixed December 29, 2016 as the record date. Only Shareholders whose names are entered on the register of the Corporation at the close of business on December 29, 2016 will be entitled to receive notice of and to vote at the Meeting, provided that, to the extent a Shareholder transfers the ownership of any Common Shares after the record date and the transferee of those Common Shares establishes ownership of such Common Shares and demands, not later than 10 days before the Meeting, to be included in the list of Shareholders eligible to vote at the Meeting, such transferee will be entitled to vote those Common Shares at the Meeting.

DATED at Calgary, Alberta this 20<sup>th</sup> day of December, 2016.

**BY ORDER OF THE BOARD OF DIRECTORS**

Signed "*Trevor Doerksen*"

\_\_\_\_\_  
Trevor Doerksen  
Chief Executive Officer, President and Director

**EPLAY DIGITAL INC.**

**INFORMATION CIRCULAR**

**FOR THE ANNUAL MEETING OF SHAREHOLDERS  
TO BE HELD ON TUESDAY, JANUARY 31, 2017**

**GENERAL PROXY INFORMATION**

**PURPOSE OF SOLICITATION**

This Information Circular is furnished in connection with the solicitation of proxies by the management of ePlay Digital Inc. ("ePlay" or the "Corporation") for use at the annual meeting (the "Meeting") of the holders ("Shareholders") of common shares in the capital of the Corporation ("Common Shares"). The Meeting will be held at the offices of Norton Rose Fulbright Canada LLP, Suite 3700, 400 Third Avenue SW, Calgary, Alberta, on Tuesday, January 31, 2017 at 9:00 a.m. (Calgary time), and at any adjournments thereof for the purposes set forth in the Notice of Meeting of Shareholders accompanying this Information Circular. Information contained herein is given as of December 20, 2016 unless otherwise specifically stated.

Solicitation of proxies will be primarily by mail, but may also be by telephone, facsimile or in person by directors, officers and employees of the Corporation who will not be additionally compensated therefor. Brokers, nominees or other persons holding Common Shares in their names for others shall be reimbursed for their reasonable charges and expenses in forwarding proxies and proxy material to the beneficial owners of such Common Shares. The costs of soliciting proxies will be borne by the Corporation.

**APPOINTMENT AND REVOCATION OF PROXIES**

Enclosed herewith is a form of proxy for use at the Meeting. The persons named in the form of proxy are officers of the Corporation. **A Shareholder submitting a proxy has the right to appoint a nominee (who need not be a Shareholder) to represent him at the Meeting other than the persons designated in the enclosed proxy form by inserting the name of his chosen nominee in the space provided for that purpose on the form.**

A form of proxy will not be valid for the Meeting or any adjournment thereof unless it is signed by the Shareholder or by the Shareholder's attorney authorized in writing or, if the Shareholder is a corporation, it is executed by a duly authorized officer or attorney thereof. The proxy, to be acted upon, must be received by TSX Trust Company at 200 University Avenue, Suite 300, Toronto, Ontario M5H 4H1 or by fax: (416) 595-9593 or online: [www.voteproxyonline.com](http://www.voteproxyonline.com) not later than forty-eight (48) hours (excluding Saturdays, Sundays and statutory holidays) prior to the commencement of the Meeting or any adjournment(s) thereof.

A Shareholder who has given a proxy may revoke it prior to its use, in any manner permitted by law, including by instrument in writing executed by the Shareholder or by the Shareholder's attorney authorized in writing or, if the Shareholder is a corporation, executed by a duly authorized officer or attorney thereof and deposited at the office of TSX Trust Company at any time up to and including the last business day preceding the day of the Meeting, or any adjournment(s) thereof, at which the proxy is to be used, or with the Chairman of the Meeting on the day of the Meeting or any adjourned Meeting(s).

**ADVICE TO BENEFICIAL HOLDERS OF COMMON SHARES**

**The information set forth in this section is of significant importance to many Shareholders of ePlay, as a substantial number of Shareholders do not hold Common Shares in their own name.** Shareholders who do not hold their Common Shares in their own name (referred to in this Information Circular as "**Beneficial Shareholders**") should note that only proxies deposited by Shareholders whose names appear on the records of ePlay as the registered holders of Common Shares can be recognized

and acted upon at the Meeting. If Common Shares are listed in an account statement provided to a Shareholder by a broker, then in almost all cases those Common Shares will not be registered in the Shareholder's name on the records of the Corporation. Such Common Shares will more likely be registered under the name of the Shareholder's broker or an agent of that broker. In Canada, the vast majority of such shares are registered under the name of CDS & Co. (the registration name for The Canadian Depository for Securities, which acts as nominee for many Canadian brokerage firms). Shares held by brokers or their agents or nominees can only be voted (for or against resolutions) upon the instructions of the Beneficial Shareholder. Without specific instructions, brokers and their agents and nominees are prohibited from voting shares for the broker's clients. **Therefore, Beneficial Shareholders should ensure that instructions respecting the voting of their Common Shares are communicated to the appropriate person.**

Applicable regulatory policy requires intermediaries/brokers to seek voting instructions from Beneficial Shareholders in advance of shareholders' meetings. Every intermediary/broker has its own mailing procedures and provides its own return instructions to clients, which should be carefully followed by Beneficial Shareholders in order to ensure that their Common Shares are voted at the Meeting. The form of proxy supplied to a Beneficial Shareholder by its broker (or the agent of the broker) is similar to the form of proxy provided to registered Shareholders by the Corporation. However, its purpose is limited to instructing the registered Shareholder (the broker or agent of the broker) how to vote on behalf of the Beneficial Shareholder. The majority of brokers now delegate responsibility for obtaining instructions from clients to Broadridge Financial Solutions, Inc. ("**Broadridge**"). Broadridge typically asks Beneficial Shareholders to return the proxy forms to Broadridge. Broadridge then tabulates the results of all instructions received and provides appropriate instructions respecting the voting of shares to be represented at the Meeting. **A Beneficial Shareholder receiving a Broadridge proxy cannot use that proxy to vote Common Shares directly at the Meeting - the proxy must be returned to Broadridge well in advance of the Meeting in order to have the Common Shares voted.**

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

## **VOTING OF PROXIES**

All Common Shares represented at the Meeting by properly executed proxies will be voted on any ballot that may be called for and, where a choice with respect to any matter to be acted upon has been specified in the accompanying form of proxy, the Common Shares represented by the proxy will be voted in accordance with such instructions. **In the absence of any such instruction, the persons whose names appear on the printed form of proxy will vote in favour of all the matters set out thereon. The enclosed form of proxy confers discretionary authority upon the persons named therein. If any other business or amendments or variations to matters identified in the Notice of Meeting properly comes before the Meeting, discretionary authority is conferred upon the person appointed in the proxy to vote in the manner they see fit, in accordance with their best judgment.**

At the time of printing of this Information Circular, the management of ePlay knows of no such amendment, variation or other matter to come before the Meeting other than the matters referred to in the Notice of Meeting.

## **INFORMATION CONCERNING THE CORPORATION**

The Corporation was incorporated as Organach Beverage Acquisition Corp. pursuant to the *Business Corporations Act* (British Columbia) on September 19, 2013. On August 12, 2014, the Corporation

changed its name to Network Oncology Inc. and on June 17, 2015 to Network Life Sciences Inc. On October 6, 2016, the Corporation changed its name to ePlay Digital Inc.

The Corporation entered into agreements to acquire two companies – Mobovivo Inc. (“Mobovivo”) and PokerVision Media Inc. (“PokerVision”). The PokerVision acquisition closed on November 21, 2016 and the Mobovivo acquisition closed on December 20, 2016.

The Corporation’s head office is located at 302 – 1107 – 17<sup>th</sup> Avenue SW, Calgary, Alberta, T2C 0B5 and its registered office is located at Suite 605 – 815 Hornby Street, Vancouver, British Columbia, V6Z 2E6.

## **VOTING SHARES AND PRINCIPAL HOLDERS THEREOF**

The directors of the Corporation have fixed December 29, 2016 as the record date. Holders of Common Shares at the close of business on December 29, 2016, are entitled to receive notice of the Meeting and to vote at the Meeting or at any adjournments thereof on the basis of one vote for each Common Share held, except to the extent that: (i) a registered Shareholder has transferred the ownership of any Common Shares subsequent to December 29, 2016; and (ii) the transferee of those Common Shares produces properly endorsed share certificates, or otherwise establishes that he or she owns the Common Shares and demands, not later than ten days before the Meeting, that his or her name be included on the Shareholder list before the Meeting, in which case, the transferee shall be entitled to vote his or her Common Shares at the Meeting.

As at the date of this Information Circular, 49,606,073 Common Shares were issued and outstanding as fully paid and non-assessable.

To the knowledge of the directors and executive officers of the Corporation, no person, firm or corporation beneficially owns, directly or indirectly, or exercises control or direction over, voting securities carrying 10% or more of the voting rights attached to any class of voting securities of the Corporation other than the following:

<b>Name of Holder</b>	<b>Number of securities beneficially owned or controlled</b>	<b>Percentage of the class of outstanding voting securities</b>
HeadsUp Entertainment Inc.	5,000,000	10.1%

As at the date of this Information Circular, the directors and officers as a group owned beneficially, directly and indirectly, 6,662,830 Common Shares of the Corporation, representing approximately 13.4% of the presently issued and outstanding Common Shares.

## **INDEBTEDNESS OF DIRECTORS AND SENIOR OFFICERS**

None of the directors or senior officers of ePlay, nominees for election or associates or affiliates of such persons has been indebted to the Corporation at any time since the beginning of the last completed financial year.

## **STATEMENT OF EXECUTIVE COMPENSATION**

### **Summary Compensation Table**

The Corporation is a venture issuer and is disclosing its executive compensation in accordance with Form 51-102F6V – Statement of Executive Compensation – Venture Issuers. For the purpose of this Information Circular:

**"compensation securities"** includes stock options, convertible securities, exchangeable securities and similar instruments including stock appreciation rights, deferred share units and restricted stock units granted or issued by the Corporation or one of its subsidiaries for services provided or to be provided, directly or indirectly, to the Corporation or any of its subsidiaries;

**"Named Executive Officer" or "NEO"** means each of the following individuals:

- (a) Each individual who, in respect of the Corporation, during any part of the most recently completed financial year, served as chief executive officer ("**CEO**"), including an individual performing functions similar to a CEO;
- (b) Each individual who, in respect of the Corporation, during any part of the most recently completed financial year, served as chief financial officer ("**CFO**"), including an individual performing functions similar to a CFO;
- (c) In respect of the Corporation and its subsidiaries, the most highly compensated executive officer other than the CEO and CFO at the end of the most recently completed financial year whose total compensation was more than \$150,000, as determined in accordance with subsection 1.3(5) of From 51-102F6V, for that financial year; and
- (d) Each individual who would be a Named Executive Officer under paragraph (c) but for the fact that the individual was not an executive officer of the Corporation, and was not acting in a similar capacity, at the end of that financial year.

For the year ended December 31, 2015, the Corporation had five Named Executive Officers: (i) Manfred G. von Nostitz, former CEO and President from April 14, 2015 to November 18, 2016; (ii) Bill David Thomas, former CFO and director from January 8, 2015 to November 25, 2016; (iii) Sean Conor Maenpaa, former CEO, President and director from January 8, 2015 to April 14, 2015; (iv) William Gordon, former CEO and director from September 19, 2013 to January 8, 2015; and (v) Donald Gordon, former CFO and director from September 19, 2013 to January 8, 2015.

**Director and Named Executive Officer Compensation, Excluding Compensation Securities**

The following table sets forth the compensation paid by the Corporation to the NEOs and directors for the two most recently completed financial years of the Corporation, excluding compensation securities.

Table of compensation excluding compensation securities							
Name and position <sup>(1)</sup>	Year	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites (\$)	Value of all other compensation (\$)	Total compensation (\$)
<b>Manfred G. von Nostitz</b> <sup>(2)</sup> Former CEO and President and current director	Dec 2015	Nil	Nil	Nil	Nil	Nil	Nil
	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil
<b>Bill David Thomas</b> <sup>(3)</sup> Former CFO and director	Dec 2015	Nil	Nil	Nil	Nil	\$60,000 <sup>(9)</sup>	\$60,000
	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil
<b>Sean Conor Maenpaa</b> <sup>(4)</sup> Former CEO, President and director	Dec 2015	Nil	Nil	Nil	Nil	Nil	Nil
	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil
<b>William Gordon</b> <sup>(5)</sup> Former CEO and	Dec 2015	Nil	Nil	Nil	Nil	Nil	Nil

director	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil
<b>Donald Gordon</b> <sup>(6)</sup>	Dec 2015	Nil	Nil	Nil	Nil	Nil	Nil
Former CFO and director	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil
<b>Dr. Alexander P. Goumeniouk</b> <sup>(8)</sup>	Dec 2015	Nil	Nil	Nil	Nil	Nil	Nil
Former director	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil
<b>Shane Francis Ring</b> <sup>(9)</sup>	Dec 2015	Nil	Nil	Nil	Nil	Nil	Nil
Former director	Dec 2014	Nil	Nil	Nil	Nil	Nil	Nil

**Notes:**

- (1) Mr. Doerksen was appointed CEO and President on November 18, 2016, Mr. Shim was appointed CFO and Secretary on November 25, 2016, and Ms. Kellner was appointed director on November 18, 2016, subsequent to the most recently completed financial year and are therefore not included in this table.
- (2) Mr. von Nostitz was appointed CEO, President and director effective April 14, 2015 and resigned as CEO and President on November 18, 2016. He is currently a director of the Corporation.
- (3) Mr. Thomas was appointed CFO, Secretary, Treasurer and director on January 8, 2015 and resigned effective November 25, 2016.
- (4) Mr. Maenpaa was appointed CEO, President and director on January 8, 2015 and resigned on April 14, 2015.
- (5) Mr. William Gordon was appointed CEO and director on September 19, 2013 and resigned on January 8, 2015.
- (6) Mr. Donald Gordon was appointed CFO and director on September 19, 2013 and resigned on January 8, 2015.
- (7) Dr. Goumeniouk was appointed director on August 17, 2015 and resigned as director on November 18, 2016.
- (8) Mr. Ring was appointed director on January 8, 2015 and resigned as director on April 14, 2015.
- (9) Mr. Thomas accrued monthly wages at the rate of \$5,000 per month; amounts indicated were due and owing to Mr. Thomas as at December 31, 2015.

### Stock Options and Other Compensation Securities

The following table sets forth information in respect of all compensation securities granted or issued to each director and NEO by the Corporation or one of its subsidiaries for services provided or to be provided, directly or indirectly, to the Corporation or any of its subsidiaries, in the Corporation's most recently completed financial year ended December 31, 2015.

Compensation Securities							
Name and position <sup>(1)</sup>	Type of compensation security	Number of compensation securities, number of underlying securities, and percentage of class	Date of issue or grant	Issue, conversion or exercise price (\$)	Closing price of security or underlying security on date of grant (\$)	Closing price of security or underlying security at year end (\$)	Expiry date
<b>Manfred G. von Nostitz</b> <sup>(2)</sup> Former CEO and President and current director	Fully Vested Options	150,000	August 17, 2015	\$1.25 per Common Share	\$1.23 per Common Share	\$1.23 per Common Share	August 16, 2017
<b>Bill David Thomas</b> <sup>(3)</sup> Former CFO and director	Fully Vested Options	100,000	August 17, 2015	\$1.25 per Common Share	\$1.23 per Common Share	\$1.23 per Common Share	August 16, 2017
<b>Sean Conor Maenpaa</b> <sup>(4)</sup> Former CEO,	Nil	Nil	Nil	Nil	Nil	Nil	Nil

President and director							
<b>William Gordon</b> <sup>(5)</sup> Former CEO and director	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Donald Gordon</b> <sup>(6)</sup> Former CFO and director	Nil	Nil	Nil	Nil	Nil	Nil	Nil
<b>Dr. Alexander P. Goumeniouk</b> <sup>(7)</sup> Former Director	Fully Vested Options	100,000	August 17, 2015	\$1.25 per Common Share	\$1.23 per Common Share	\$1.23 per Common Share	August 16, 2017
<b>Shane Francis Ring</b> <sup>(8)</sup> Former Director	Nil	Nil	Nil	Nil	Nil	Nil	Nil

**Notes:**

- (1) Mr. Doerksen was appointed CEO and President on November 18, 2016, Mr. Shim was appointed CFO and Secretary on November 25, 2016, and Ms. Kellner was appointed director on November 18, 2016, subsequent to the most recently completed financial year and are therefore not included in this table.
- (2) Mr. von Nostitz was appointed CEO, President and director effective April 14, 2015 and resigned as CEO and President on November 18, 2016. He is currently a director of the Corporation.
- (3) Mr. Thomas was appointed CFO, Secretary, Treasurer and director on January 8, 2015 and resigned effective November 25, 2016.
- (4) Mr. Maenpaa was appointed CEO, President and director on January 8, 2015 and resigned on April 14, 2015.
- (5) Mr. William Gordon was appointed CEO and director on September 19, 2013 and resigned on January 8, 2015.
- (6) Mr. Donald Gordon was appointed CFO and director on September 19, 2013 and resigned on January 8, 2015.
- (7) Dr. Goumeniouk was appointed director on August 17, 2015 and resigned as director on November 18, 2016.
- (8) Mr. Ring was appointed director on January 8, 2015 and resigned as director on April 14, 2015.

In the most recently completed financial year ended December 31, 2015, no compensation securities were exercised by a Named Executive Officer or director.

**Option Plan**

The Corporation's stock option plan (the "**Option Plan**") is a 10% "rolling" stock option plan and was approved and adopted by the Shareholders at the annual general and special meeting held on December 19, 2013. Pursuant to the terms of the Option Plan, the board of directors of the Corporation (the "**Board of Directors**" or the "**Board**") may from time to time, in its discretion, grant to directors, officers, employees, management company and consultants of the Corporation (the "**Optionees**") non-transferable stock options ("**Options**") to purchase Common Shares. The exercise price, vesting period and term of each Option is to be determined by the Board, provided that the exercise price is not less than the price permitted by the Canadian Securities Exchange (the "**CSE**") or, if the Common Shares are not listed on the CSE, then such other exchange or quotation system on which the Common Shares are listed or quoted for trading and the term of any Options may not exceed five years from the date of grant.

Options may be exercised generally within 90 days following cessation of the Optionee's position with the Corporation and generally within 30 days of the option holder ceasing to act as an employee engaged in investor relations activities, provided that if the cessation of office, directorship, employment or technical consulting arrangement was by reason of death, the Option may be exercised within a period of one year after such death, subject to the expiry date of such Option.

**Employment, Consulting and Management Agreements**

The Corporation has not entered into any employment agreements with any of its Named Executive Officers.



## Oversight and Description of Director and Named Executive Officer Compensation

The Corporation's current executive compensation program consists of consulting fees and incentive bonuses. The compensation of executive officers is determined by the Board of Directors, based in part on recommendations from the CEO. Management has direct involvement in and knowledge of the business goals, strategies, experiences and performance of the Corporation. As a result, management plays an important role in the compensation decision-making process. The CEO may also provide a self-assessment of his own individual performance objectives and/or results achieved, if requested by the Board. The Board recognizes the need to provide a compensation package that will attract and retain qualified and experienced executives, as well as align the compensation level of each executive to that executive's level of responsibility. The objectives of ePlay's compensation policies and practices are:

- to reward individual contributions in light of ePlay's performance;
- to be competitive with the companies with whom ePlay competes for talent;
- to align the interests of the executives with the interests of the Shareholders; and
- to attract and retain executives who could help ePlay achieve its objectives.

The basic components of executive compensation consists of a consulting fee component and performance-based variable incentive compensation cash bonuses. The Corporation also has an Option Plan. Options were granted during the year ended December 31, 2015 are as identified in the table above entitled "Compensation Securities". The allocation of value to compensation elements are not based on a formula, but rather are intended to reflect market practices as well as the Board's discretionary assessment of an executive officer's past contribution and the ability to contribute to future short and long-term business results.

In connection with setting appropriate levels of compensation, members of the Board base their decisions on their general business and industry knowledge and experience and publicly available information of comparable companies while also taking into account specific conditions related to the Corporation, the individual's experience and past performance, general market conditions as well as reference to the competitive market place for management talent at other publicly-held companies of similar stage of development, market capitalization and size.

In determining the level of compensation payable to the Corporation's executive officers, the Board will consider benchmark companies which are publicly listed CSE companies in the internet, media, and technology industries with market capitalization of \$5 million or less.

Rather than strictly applying formulas and weightings to forward-looking performance objectives, which may lead to unintended consequences for compensation purposes, the Board exercises its discretion and uses sound judgment in making compensation determinations. For this reason, the Board does not measure performance using any pre-set formulas in determining compensation awards for NEOs. The Board's assessment of the overall business performance of the Corporation, including corporate performance against both quantitative and qualitative objectives and, where appropriate, relative performance against peers, provides the context for individual executive officer evaluations for all compensation awards.

The directors do not receive compensation for attendance of directors' meetings but may be reimbursed for travel expenses related to the directors' meetings. The directors may also receive compensation in the form of Options. During the year ended December 31, 2015, no compensation was paid to the directors of ePlay for their services as directors.

## Pension Plan Benefits

The Corporation has not established a pension plan, defined benefit plan or any retirement savings program for the Named Executive Officers or other employees of the Corporation.

## SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

### Equity Compensation Plan Information as at December 31, 2015

Plan Category	Number of Common Shares to be issued upon exercise of outstanding options, warrants and rights (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))
Equity compensation plans approved by security holders	420,000	\$1.25	126,728
Equity compensation plans not approved by security holders	Nil	N/A	N/A
Total	420,000	\$1.25	126,728

## CORPORATE GOVERNANCE DISCLOSURE

Under National Instrument 58-101 *Disclosure of Corporate Governance Practices*, the Corporation is required to include in its Information Circular the disclosure required under Form 58-101F2 with respect to its corporate governance practices. In establishing its corporate governance practices, the Board of Directors has been guided by Canadian securities legislation and the TSXV guidelines for effective corporate governance, including National Policy 58-201 *Corporate Governance Guidelines* and other regulatory requirements such as National Instrument 52-110 *Audit Committees ("NI 52-110")*.

### Board of Directors

The Board of Directors is currently comprised of three individuals, one of whom is independent as that term is defined in NI 52-110 (Ms. Kellner). Trevor Doerksen is an executive officer of ePlay and Manfred von Nostitz has been an executive officer of ePlay within the last three years and, accordingly, neither are independent within the meaning of that term set out in NI 52-110.

### Orientation and Continuing Education

The Corporation does not currently have an orientation or continuing education program for new directors.

### Directorships

No current or proposed directors of the Corporation currently serve on the board of directors of any other reporting issuers (or equivalent) in one or more Canadian (or foreign) jurisdictions.

### Ethical Business Conduct

The Board encourages and promotes a culture of ethical business conduct by the Corporation by actively overseeing the management of the Corporation's business.

### Nomination of Directors

Responsibility for identifying new candidates to join the Board of Directors and recommending nominees for election as directors belongs to the Board of Directors as a whole. The Board of Directors will consider candidate independence, financial acumen, skills and available time to devote to the duties of the Board of Directors in making their recommendations for nomination.

## **Compensation**

The Board of Directors as a whole reviews the compensation of the Named Executive Officers and the directors.

## **Assessments**

The Board of Directors takes steps to satisfy itself that the Board of Directors, the Audit Committee and individual directors are performing effectively by providing each director with the opportunity to attend all meetings either in person or by teleconference at the cost of the Corporation.

## **AUDIT COMMITTEE DISCLOSURE**

Under NI 52-110, the Corporation is required to include in its Information Circular the disclosure required under Form 52-110F2 with respect to its Audit Committee.

## **Exemption**

The Corporation is relying on the exemption in section 6.1 of NI 52-110 which provides that the Corporation, as a venture issuer, is not required to comply with Part 3 (*Composition of the Audit Committee*) and Part 5 (*Reporting Obligations*) of NI 52-110.

## **Audit Committee Terms of Reference**

The Board of Directors has adopted written Terms of Reference for the Audit Committee, which are attached to this Information Circular as Appendix "A".

## **Audit Committee**

As of the date hereof, the Audit Committee is comprised of three individuals (Manfred von Nostitz, Trevor Doerksen and Lynne Kellner). Lynne Kellner is independent as defined by NI 52-110. Manfred von Nostitz and Trevor Doerksen are not independent as defined by NI 52-110 as Mr. von Nostitz served as CEO and President of ePlay within the last three years and Mr. Doerksen is the current CEO and President of ePlay. All Audit Committee members are financially literate as defined by NI 52-110.

In considering criteria for the determination of financial literacy, the Board of Directors looks at the ability to read and understand financial statements.

Mr. von Nostitz is an independent business consultant and President of the Corporate Council Consultancy S.A., based in Kuala Lumpur. Through such roles, Mr. von Nostitz gained experience and expertise in financial matters.

Mr. Doerksen is the president of a public and private company and the founder of a private company. Through such roles, Mr. Doerksen gained experience and expertise in financial matters.

Mrs. Kellner is an independent business consultant and has handled all of the financial and governance tracking and reporting of a publicly listed company. Through such roles, Mrs. Kellner gained experience and expertise in financial matters.

The Audit Committee reviews the interim and annual financial statements and related financial reporting of ePlay. The Audit Committee has direct access to the external auditors of the Corporation. The Audit Committee or the full Board of Directors reviews the unaudited quarterly financial statements and management's discussion and analysis of financial results. At no time since the Corporation's inception was a recommendation of the audit committee to nominate or compensate an external auditor not adopted by the Board of Directors.

## Fees Charged by External Auditors

The following table sets out the aggregate fees billed by the Corporation's external auditors in the last two financial years for the category of fees described.

Category	Year Ended December 31, 2015 (\$)	Year Ended December 31, 2014 (\$)
Audit Fees <sup>(1)</sup>	32,225	14,875
Audit-Related Fees	-	5,100
Tax Fees <sup>(2)</sup>	-	-
All Other Fees	4,600	-
<b>Total</b>	<b>36,825</b>	<b>19,975</b>

### Notes:

- (1) Audit fees consist of fees for the audit of the Corporation's annual financial statements or services that are normally provided in connection with statutory and regulatory filings or engagements.
- (2) Tax fees consist of fees for tax compliance services, tax advice and tax planning.

## INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

None of the directors or officers of the Corporation, nominees for election as a director of the Corporation, or associates of such persons have been indebted to the Corporation or any of its subsidiaries at any time since the beginning of the most recently completed fiscal year. No such person has been indebted to any other entity where such indebtedness is the subject of a guarantee, support agreement, letter of credit or similar arrangement or understanding provided by the Corporation or any of its subsidiaries in respect of the purchase of securities or otherwise.

## INTEREST OF INSIDERS IN MATERIAL TRANSACTIONS

No director or officer of ePlay, proposed nominee for election as a director of the Corporation, Shareholder who beneficially owns more than 10% of the Common Shares of the Corporation, or any associates or affiliates of the foregoing persons, has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any material transaction since the commencement of the Corporation's last financial year except as otherwise disclosed in this Information Circular. None of the foregoing persons has any interest in any proposed transaction which has materially affected or would materially affect the Corporation except as otherwise described in this Information Circular.

## INTEREST OF CERTAIN PERSONS IN MATTERS TO BE ACTED ON

None of the directors or senior officers of ePlay is aware of any material interest of any director or nominee for director, or senior officer or anyone who has held office as such since the beginning of the Corporation's last financial year or of any associate or affiliate of any of the foregoing in any matter to be acted on at the Meeting other than as disclosed in this Information Circular.

## ANNUAL MEETING BUSINESS

### FINANCIAL STATEMENTS AND AUDITORS' REPORT

Audited financial statements for the year ended December 31, 2015 and the report of the auditors thereon will be mailed to Shareholders together with these Meeting materials and are also available on [www.sedar.com](http://www.sedar.com). The presentation of such audited financial statements to the Shareholders at the Meeting will not constitute a request for approval or disapproval.

### ELECTION OF DIRECTORS

The Articles of the Corporation provide that the number of directors on the Board of Directors shall be the greater of three and the most recently set number of directors set by ordinary resolution, to be elected annually. The term of office for each director is from the date of the meeting at which he or she is elected until the annual meeting next following or until his or her successor is duly elected or appointed.

The Board of Directors currently consists of three directors. It is proposed that the three current directors be re-elected at the Meeting.

**It is the intention of the persons named in the enclosed form of proxy, if not expressly directed to the contrary in such form of proxy, to vote such proxies FOR the election of each of the nominees specified below as directors of the Corporation.** If, prior to the Meeting, any vacancies occur in respect to any proposed nominees herein submitted, the persons named in the enclosed form of proxy intend to vote FOR the election of any substitute nominee or nominees recommended by management of the Corporation and FOR the remaining proposed nominees. Management has been informed that each of the proposed nominees listed below is willing to serve as a director if elected.

The following table states the names of all persons proposed to be nominated for election as directors, the position or office now held by them, their principal occupation or employment, the date on which they became directors of ePlay and the number of Common Shares in the capital of the Corporation beneficially owned directly or indirectly or over which they exercise control or direction.

Name and Municipality of Residence	Office Held	Principal Occupation	Director Since	Number of Shares Held
Trevor Doerksen <sup>(1)</sup> Calgary, Alberta	CEO, President and Director	President of Mobovivo Inc. since inception; experienced director and producer. Mr. Doerksen has been innovating with online video, educational multimedia, user-generated content, new media and bringing media and technology together since 1989.	November 18, 2016	3,312,830
Lynne Kellner <sup>(1)</sup> Calgary, Alberta	Director	Founding director of PokerVision Media Inc. Award winning TV producer with 40 years' experience in the TV industry. Ms. Kellner has held positions of Producer, Director, Executive Producer and production manager formerly with the Canadian Broadcasting Corporation for 31 years.	November 18, 2016	3,350,000
Manfred von Nostitz <sup>(1)</sup> Kuala Lumpur	Director	President, Asia Pacific, of the Corporate Council Consultancy S.A., based in Kuala Lumpur; veteran foreign business consultant specializing in the Asia Pacific region. With over three decades in the Canadian Foreign service he held the posts of Director General for South and Southeast Asia, the U.N. and Security & Intelligence, and went on to serve as High Commissioner to Malaysia and Brunei and as Canadian Ambassador to Pakistan/Afghanistan, Thailand, Laos and Myanmar.	April 14, 2015	0
			<b>Total:</b>	6,662,830

**Note:**

(1) Member of the Audit Committee.

***Trevor Doerksen, CEO, President and Director***

Mr. Doerksen has been at the intersection of media and technology for 20 years. He produced snowboarding films and was the executive producer of a national science television series. Mr. Doerksen was recently named one of the Top 20 Thinkers in Social TV and Second Screen. Mr. Doerksen's graduate research into content repurposing has led to a multi-million dollar research project, a chapter in a widely published textbook and the founding of Mobovivo Inc. A serial entrepreneur, Mr. Doerksen has been awarded entrepreneur of the year, named one of the 50 Most Influential People and was featured in the New York Times.

### ***Lynne Kellner, Director***

Mrs. Kellner has over 40 years of television production and management experience and has held positions that include Television Producer, Director and Executive Producer for CBC-TV Sports. In 1989 she became the Winnipeg Production manager for the launch of CBC Newsworld (now CBC News Network) followed by a move to Calgary in 1992 to become Production Manager for CBC Newsworld's Calgary Production Centre. Mrs. Kellner spent 31 years with the Canadian Broadcasting Corporation (from 1965 to 1997), and 25 of those years were dedicated to working in the Network TV Sports Department. She was Canada's first female Television Sports Producer, producing programs not only in Canada but the United States, Europe and Japan. During her time at the CBC, Mrs. Kellner worked on all genres of programs. She created new series and introduced new ways of producing/directing existing ones. After her tenure at the CBC, she continued her career as an independent producer/director with two successful series of The Best of Bridge cooking shows which aired nationally on the W-TV Network. In 2000 she went on to create an Internet Television Station for ABFG-TV.

Mrs. Kellner continued her career as president and CEO of the FiftyPlus Television Network based in Calgary, which received a license approval from the CRTC in 2005. She has also been the television consultant to the Canadian Poker Tour since 2007 and founded PokerVision Media Inc. in January 2013 and has also handled all of the financial and governance tracking and reporting.

### ***Manfred von Nostitz, Director***

As a former Canadian Ambassador to multiple Asian countries and a senior Canadian government official, Mr. von Nostitz brings a broad spectrum of government and business relations to ePlay. Since 2005, Mr. von Nostitz has served as President, Asia Pacific, of the Corporate Council Consultancy S.A., based in Kuala Lumpur advising Western and especially Canadian companies on business opportunities in the Asia Pacific region. Formerly the VP of Shanghai based Profound Automotive in Southeast Asia and Principal Adviser to the Malaysian Southern Bank Group, he has extensive experience with corporate acquisitions, technology transfers, investor relations and merger implementation. Currently in Malaysia he is Chairman of Xhai Studios, a gaming company and a Director of Dragonfly a Fintech company specializing in blockchain solutions. In Australia he is Chairman of Buzd Analytics; in the Philippines a Director of the Bata Shoes Organization; and in Thailand Adviser to the industrial conglomerate, the PM Group.

### **Penalties or Sanctions**

No proposed director of ePlay has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority. Nor has any proposed director ever entered into a settlement agreement with a securities regulatory authority.

### **Corporate Cease Trade Orders or Bankruptcies**

No proposed director of ePlay has, within the ten years prior to the date of this Information Circular, been a director, chief executive officer or chief financial officer of any company that, while such person was acting in that capacity (or after such person ceased to act in that capacity but resulting from an event that occurred while that person was acting in such capacity) was the subject of a cease trade order, an order similar to a cease trade order, or an order that denied the company access to any exemption under securities legislation for a period of more than 30 consecutive days.

No proposed director of ePlay has, within the ten years prior to the date of this Information Circular, been a director or executive officer of any 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.

## **Personal Bankruptcies**

No proposed director of ePlay has, within the ten years preceding the date of this Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the individual.

## **APPOINTMENT OF AUDITORS**

On December 7, 2016, the Board of Directors recommended and approved the nomination of Charlton & Co., Chartered Accountants, for appointment as external auditor of the Corporation until the close of the next annual meeting of Shareholders, subject to Shareholder approval. The former auditor, Manning Elliott LLP, Chartered Accountants, resigned at the request of the directors of the Corporation.

Attached hereto as Appendix "B" is a reporting package containing the following documents: (i) the executed Change of Auditor Notice sent by the Corporation to each of Charlton & Co., Chartered Accountants and Manning Elliott LLP, Chartered Accountants dated December 7, 2016 (the "**Change of Auditor Notice**"); (ii) the letter from Manning Elliott LLP, Chartered Accountants to the relevant Canadian securities commissions dated December 9, 2016, confirming that Manning Elliott LLP, Chartered Accountants agrees with the statements in the Change of Auditor Notice; and (iii) the letter from Charlton & Co., Chartered Accountants to the relevant Canadian securities commissions dated December 9, 2016, confirming that Charlton & Co. LLP, Chartered Accountants agrees with the statements in the Change of Auditor Notice.

At the Meeting, Shareholders will be asked to appoint Charlton & Co. LLP, Chartered Accountants, as auditor of the Corporation, to hold office until the next annual meeting of the Corporation at such remuneration as may be fixed by the Board of Directors.

To be effective, the resolution must be passed by at least a majority of the votes cast at the Meeting. **The persons designated in the enclosed form of proxy, unless instructed otherwise, intend to vote FOR the appointment of Charlton & Co. LLP, Chartered Accountants, as auditors of the Corporation.**

## **OTHER BUSINESS**

Management is not aware of any other business to come before the Meeting other than as set forth in the Notice of Meeting of Shareholders. If any other business properly comes before the Meeting, it is the intention of the persons named in the Instrument of Proxy to vote the Common Shares represented thereby in accordance with their best judgment on such matter.

## **ADDITIONAL INFORMATION**

Financial information relating to ePlay is provided in the Corporation's financial statements and management's discussion and analysis for the year ended December 31, 2015. Copies of this Information Circular, the annual financial statements and any interim financial statements of the Corporation subsequent to the annual financial statements may be obtained without charge by writing to the Corporation at 302, 1107 17<sup>th</sup> Avenue SW, Calgary, Alberta T2C 0B5, Attention: Corporate Secretary. Additional information relating to ePlay is available on SEDAR at [www.sedar.com](http://www.sedar.com).

## APPENDIX "A"

### EPLAY DIGITAL INC.

#### AUDIT COMMITTEE TERMS OF REFERENCE

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##### AUDIT COMMITTEE CHARTER

###### PURPOSE

The Audit Committee (the "**Committee**") is appointed by the Board of Directors (the "**Board**") of ePlay Digital Inc. (the "**Corporation**"). The primary function of the Committee is to assist the Board in fulfilling its oversight responsibilities, primarily through:

1. overseeing management's conduct of the Corporation's financial reporting process and systems of internal accounting and financial controls;
2. monitoring the independence and performance of the Corporation's outside auditors; and
3. providing an avenue of communication among the outside auditors, management and the Board.

###### COMPOSITION

1. The Committee shall have at least three (3) members at all times, two (2) of whom must be independent of management, as well as the Corporation. A member of the Committee shall be considered independent if:
  - (a) In the sole discretion of the Board, it is determined that he or she has no relationship that may interfere with the exercise of his or her independent judgment; and
  - (b) He or she meets the applicable stock exchange or other regulatory requirements regarding the independence of audit committee members.
2. If any member of the Committee develops a "conflict of interest" (as that term is defined in an applicable stock exchange or other regulatory requirement), that member shall have an affirmative obligation to promptly disclose such relationship to the Board.
3. All members of the Committee shall have a practical knowledge of finance and accounting and be able to read and understand fundamental financial statements or be able to do so within a reasonable period of time after appointment to the Committee.
4. At least one member of the Committee shall have accounting or related financial management expertise, as the Board interprets such qualification in its business judgment.
5. Each member of the Committee shall be appointed by the Board and shall serve until the earlier to occur of the date on which he or she shall be replaced by the Board, resigns from the Committee or resigns from the Board.

###### MEETINGS

1. The Committee shall meet as frequently as circumstances dictate, but no less than one time annually for review of audited statements with the auditor, and three times via teleconference to review the un-audited quarterly financial statements with the CEO (and/or CFO if applicable in future). The Chairman of the Board shall name a chairperson of the Committee, who shall



prepare and/or approve an agenda in advance of each meeting. A majority of the members of the Committee shall constitute a quorum. The Committee shall maintain minutes or other records of meetings and activities of the Committee.

2. The Committee shall, through its chairperson, report regularly to the Board following the meetings of the Committee, addressing such matters as the quality of the Corporation's financial statements, the performance and independence of the outside auditors, or other matters related to the Committee's functions and responsibilities.

## **RESPONSIBILITIES AND DUTIES**

The Committee's principal responsibility is one of oversight. The Corporation's management is responsible for preparing the Corporation's financial statements and the outside auditors are responsible for auditing and/or reviewing those financial statements.

While the Committee has the powers and responsibilities set forth in this charter, it is not the responsibility of the Committee to plan or conduct audits or to determine that the Corporation's financial statements present fairly the financial position, the results of operations and the cash flows of the Corporation, in conformity with Canadian generally accepted accounting standards. This is the responsibility of the management and the outside auditors. In carrying out these oversight responsibilities, the Committee is not providing any expert or special assurance as to the Corporation's financial statements or any professional certification as to the outside auditors' work.

The Committee's specific responsibilities are as follows:

### **General**

1. The Committee shall, with the assistance of management, the outside auditors and legal counsel, as the Committee deems appropriate, review and evaluate at least annually, the Committee's:
  - (a) Charter;
  - (b) Powers and responsibilities; and
  - (c) Performance.
2. The Committee shall report and make recommendations to the Board with respect to the foregoing, as appropriate.
3. The Committee shall ensure inclusion of its then-current charter in the proxy statement for the Corporation's annual meetings of shareholders, in accordance with the regulations of the applicable stock exchange or other regulatory requirements.
4. The Committee shall prepare annual Committee reports for inclusion in the proxy statements for the Corporation's annual meetings, as required by the applicable stock exchange or other regulatory requirements.
5. The Committee shall, in addition to the performance of the duties described in this charter, undertake such additional duties as from time to time may be:
  - (a) delegated to it by the Board;
  - (b) required by law, a stock exchange or other regulatory authority; or

- (c) deemed desirable, as is recommended by the Committee and approved by the Board, in connection with its functions described in this charter.

### **Internal Controls and Risk Assessment**

1. The Committee shall review annually, with management and the outside auditors, if deemed appropriate by the Committee, the effectiveness of or weaknesses in the Corporation's internal controls, including computerized information system controls and security, the overall control environment and accounting and financial records.
2. The Committee shall obtain from the outside auditors their recommendations regarding internal controls and other matters relating to the accounting procedures and the books and records of the Corporation.
3. The Committee shall establish procedures for:
  - (a) The receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters; and
  - (b) Acceptance of confidential, anonymous submissions from employees concerning questionable accounting or auditing matters.

### **Outside Auditors: Their Performance and Independence**

1. The outside auditors are ultimately accountable to the Board and the Committee, as the representatives of the shareholders of the Corporation. The Committee shall evaluate and recommend to the Board the selection and, where appropriate, the replacement of the outside auditors. The Committee shall recommend to the Board the outside auditors to be proposed for shareholder approval in any proxy statement.
2. The Committee shall:
  - (a) Confer with the outside auditors concerning the scope of their examinations of the books and records of the Corporation and its subsidiaries;
  - (b) Review the scope, plan and procedures to be used on the annual audit, as recommended by the outside auditors;
  - (c) Review the results of the annual audits and interim financial reviews performed by the outside auditors, including:
    - (i) The outside auditors' audit of the Corporation's annual financial statements, accompanying footnotes and its report thereon;
    - (ii) Any significant changes required in the outside auditors' audit plans or scope;
    - (iii) Any material differences or disputes with management encountered during the course of the audit (the Committee to be responsible for overseeing the resolution of such differences and disputes);
    - (iv) Any material management letter comments and management's responses to recommendations made by the outside auditors in connection with the audit;

- (v) required to be discussed by Statement on Auditing Standards No. 61, as amended (Communications with Audit Committees) relating to the conduct of the audit;
  - (d) Authorize the outside auditors to perform such supplemental reviews or audits as the Committee may deem desirable; and
  - (e) Obtain from the outside auditors assurance that they have complied with any applicable stock exchange or other regulatory requirements.
- 3. The Committee shall inquire into any accounting adjustments that were noted or proposed by the outside auditors but were "passed" as immaterial or otherwise.
- 4. The Committee shall inquire as to any matters that were referred to the outside auditors' national office relating to accounting policies and/or financial statement disclosure within the Corporation's financial statements and to the extent deemed appropriate, requires an opportunity to address such issues directly with a representative of such national office.
- 5. Pre-approval by the Committee shall be required with respect to the fees for all audit and other services performed by the outside auditors as negotiated by management.
- 6. The Committee's approval of any non-audit services to be rendered by the outside auditors must be obtained in advance of engaging the outside auditors to render such services. The Committee shall not approve the engagement of the outside auditors to render non-audit services prohibited by law or rules and regulations promulgated by an applicable stock exchange or other regulatory authority. The Committee shall consider whether the provision of non-audit services is compatible with maintaining the outside auditors' independence, including, but not limited to, the nature and scope of the specific non-audit services to be performed and whether the audit process would require the outside auditors to review any advice rendered by the outside auditors in connection with the provision of non-audit services.
- 7. The Committee shall receive from the outside auditors on a periodic basis a formal written statement delineating all relationships between the outside auditors and the Corporation, regarding relationships and services, which may impact the objectivity and independence of the outside auditors, and other applicable standards. The statement shall include a description of all services provided by the outside auditors and the related fees. The Committee shall actively engage in a dialogue with the outside auditors regarding any disclosed relationships or services that may impact the objectivity and independence of the outside auditors and shall evaluate, after gathering information from management, and other Board members, the performance of the outside auditors and recommend that the Board take action to satisfy itself of the independence of the outside auditors.

### **Financial Reporting**

- 1. The Committee shall review and discuss with the outside auditors and management the Corporation's audited annual financial statements that are to be included in the Corporation's annual report and the outside auditors' opinion with respect to such financial statements, including reviewing the nature and extent of any significant changes in accounting principles or the application of such accounting principles; and determining whether to recommend to the Board that the financial statements be included in the Corporation's annual report for filing with an applicable stock exchange or other regulatory authority.
- 2. The Committee shall review and discuss with the outside auditors and management, and require the outside auditors to review, the Corporation's interim financial statements to be included in the

Corporation's quarterly reports prior to filing such reports with an applicable stock exchange or other regulatory authority. The Committee shall review and discuss:

- (a) The existence of significant estimates and judgments underlying the financial statements, including the rationale behind those estimates as well as the details on material accruals and reserves and the Corporation's accounting principles;
  - (b) All critical accounting policies identified to the Committee by the outside auditors;
  - (c) Major changes to the Corporation's accounting principles and practices, including those required by professional or regulatory pronouncements and actions, as brought to its attention by management and/or the outside auditors; and
  - (d) Material questions of choice with respect to the appropriate accounting principles and practices to be used in the preparation of the Corporation's financial statements, as brought to its attention by management and/or the outside auditors.
3. The Committee shall review and discuss the Corporation's disclosure under "Management's Discussion and Analysis" included in any annual or quarterly report, or other report or filing filed with an applicable stock exchange or other regulatory authority.
  4. The Committee shall discuss with the outside auditors any item not reported as contingent liability or loss in the Corporation's financial statements as a result of a determination that such item does not satisfy a materiality threshold. The Committee shall review with the outside auditors the quantitative and qualitative analysis applied in connection with such assessment of materiality, including, without limitation, the consistency of such assessment with the requirements.
  5. The Committee shall review and consider other matters in relation to the financial affairs of the Corporation and its accounts, and in relation to the internal and external audit of the Corporation as the Committee may, in its discretion, determine to be advisable.
  6. The Committee shall meet at least annually with management, and the outside auditors in separate executive sessions to discuss any matters that the Committee or each of these groups believes should be discussed privately.

#### **Compliance with Laws, Regulations and Policies**

1. The Committee shall review with management actions taken to ensure compliance with any code or standards of conduct for the Corporation which may be established by the Board.
2. The Committee shall review with the Corporation's legal counsel any legal compliance matters, including securities trading practices and any other legal matters that could have a significant, adverse impact on the Corporation's financial statements.
3. The Committee shall review with the Corporation's counsel and other advisors any federal, tax or regulatory matters that may have a material impact on the Corporation's operations and the financial statements, related Corporation compliance programs and policies and programs and reports received from regulators, and shall monitor the results of the Corporation's compliance efforts.
4. The Committee shall periodically review the rules promulgated by the applicable stock exchange or other regulatory authority relating to the qualifications, activities, responsibilities and duties of audit Committees and shall take, or recommend that the Board take, appropriate action to comply with such rules.

**APPENDIX "B"**

**EPLAY DIGITAL INC.**

**AUDITOR REPORTING PACKAGE**

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**EPLAY DIGITAL INC.**

**CHANGE OF AUDITOR NOTICE**

**TO:** Manning Elliott LLP, Chartered Accountants

**AND TO:** Charlton & Co, Chartered Accountants

**NOTICE IS HEREBY GIVEN** that, in accordance with National Instrument 51-102 - *Continuous Disclosure Obligations* (**NI 51-102**), the Board of Directors of Eplay Digital Inc. (the **Corporation**) has considered and approved the following actions, namely that:

1. Manning Elliott LLP (the **Former Auditor**), Chartered Accountants, be asked to resign as auditor of the Corporation; and
2. Charlton & Co., Chartered Accounts (the **Successor Auditor**), be appointed as auditor of the Corporation effective immediately.

At the next annual meeting of shareholders, holders of qualified securities of the Corporation will be asked to approve, by ordinary resolution, the appointment of the Successor Auditor as the auditor of the Corporation until the close of the next annual meeting of the shareholders of the Corporation, at such remuneration as may be approved by the Board of Directors of the Corporation.

The Former Auditor has not expressed any reservation in its audit reports for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this notice.

To the knowledge of the directors of the Corporation, no "reportable event" as such term is defined in NI-51-102 has occurred in connection with the audits for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this notice.

**DATED** at Calgary, Alberta, effective the 7th day of December, 2016.

**EPLAY DIGITAL INC.**

By:

  
Trevor Querkse, CEO, Director



December 9, 2016

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs:

**Re: Notice of Change of Auditors of Eplay Digital Inc.**

We have read the Notice of Change of Auditor dated December 7, 2016 from the Company (the "**Notice**"), delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*.

In this regard, we confirm that we are in agreement with the Company's Notice of Change of Auditor dated December 7, 2016, except that we have no basis on which to comment on the deliberations of the Board of Directors as outlined in the first paragraph of that Notice.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*

p | 604.683.3277  
f | 604.684.8464

SUITE 1735, TWO BENTALL CENTRE  
555 BURRARD STREET  
BOX 243  
VANCOUVER, BC V7X 1M9



charlton & company  
CHARTERED PROFESSIONAL ACCOUNTANTS

December 9, 2016

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames

**Re: Eplay Digital Inc. (the "Company")**  
**Notice Pursuant to National Instrument 51-102 – Change of Auditor**

As required by National Instrument 51-102 of the Canadian Securities Administrators and in connection with our proposed engagement as auditors of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated December 7, 2016, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours very truly,

**CHARLTON & COMPANY**

A handwritten signature in blue ink that reads "Charlton &amp; Company".

*Per: Signed "Robert G. Charlton"*