

No. S-146013
VANCOUVER REGISTRY

IN THE SUPREME COURT OF BRITISH COLUMBIA

BETWEEN:

ACANA CAPITAL CORP.

PETITIONER

AND

THE MATTER OF AN ARRANGEMENT BETWEEN
AMERI-CAN AGRI CO. (formerly Acana Capital USA, Inc.),
JG WEALTH MANAGEMENT CORPORATION
and
THE SHAREHOLDERS OF ACANA CAPITAL CORP.

RESPONDENTS

ORDER MADE AFTER APPLICATION

BEFORE THE HONOURABLE)
JUSTICE DAVIES)

OCTOBER 10, 2014

THIS MATTER COMING ON FOR HEARING BEFORE ME this day, October 10, 2014, and no one appearing for the Respondents, although duly served;

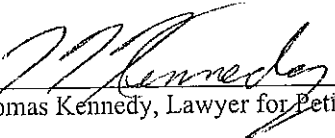
AND ON HEARING Thomas Kennedy, counsel for the Petitioner,

THIS COURT ORDERS that:

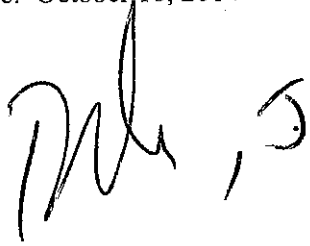
1. The Arrangement, as described in the Plan of Arrangement which is appended to the Arrangement Agreement, a copy of which is annexed as Schedule "A" to this Order, be and is hereby approved as being fair to the Petitioner and its shareholders.

2. The Arrangement shall be implemented in the manner set forth in the Plan of Arrangement and shall be binding on the Petitioner and its shareholders on the Effective Date as described in the Plan of Arrangement.
3. The Petitioner shall be at liberty to apply for such further orders as may be appropriate.

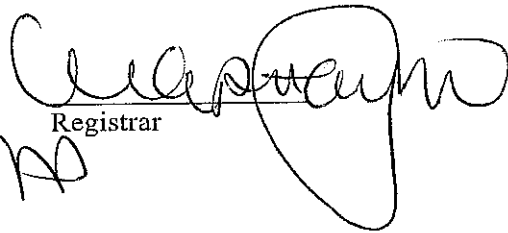

Signature of Petitioner


Thomas Kennedy, Lawyer for Petitioner

Date: October 10, 2014



By the Court


Registrar


SCHEDULE "A"

ARRANGEMENT AGREEMENT

THIS ARRANGEMENT AGREEMENT is made as of and with effect from the 15th day of July, 2014.

BETWEEN:

ACANA CAPITAL CORP., a corporation existing under the laws of British Columbia, with a head office at 8338-120th Street, Surrey, BC V3W 3N4

("Acana")

AND:

JG WEALTH MANAGEMENT CORPORATION, a corporation existing under the laws of British Columbia, with a head office at 8338-120th Street, Surrey, BC V3W 3N4; AND

("JG Wealth")

ACANA CAPITAL USA, INC. a corporation existing under the laws of Nevada, USA, with a head office at 8338-120th Street, Surrey, BC V3W 3N4

("USA")

WHEREAS:

A. Acana, JG Wealth and USA have agreed to proceed with a corporate restructuring by way of a statutory plan of arrangement under which:

- (i) the Assets will be transferred to JG Wealth and USA in exchange for 30,646,672 common shares of each of JG Wealth and USA;
- (ii) Acana will reorganize its capital; and
- (iii) Acana will distribute the common shares of JG Wealth and USA which it receives in exchange for the Assets to the Acana Shareholders;

B. Acana proposes to hold a special meeting of the Shareholders to consider the Arrangement under the Arrangement Provisions of the BCBCA, on the terms and conditions set out in the Plan of Arrangement attached as Schedule "C" to this Agreement and obtain a signed approval from the Shareholders via Special Resolution;

C. The definitions contained in this Agreement are the same as those definitions set out in Schedule "A" attached hereto; and

D. Each of the parties to this Agreement has agreed to participate in and to support the Arrangement.

TERMS OF AGREEMENT

In consideration of the premises and the covenants, agreements, representations, warranties, and payments contained in this Agreement, the parties agree with each other as follows:

ARTICLE 1 INTERPRETATION

1.1 **Definitions:** This Agreement, including the background recitals and attached schedules, unless there is something in the subject matter or context which requires otherwise or unless otherwise specifically provided, each of the words and phrases described in Schedule "A" will have the meanings given to them in Schedule "A" and this Agreement will be interpreted in accordance with the interpretation principles set out in Schedule "A".

1.2 **Schedules:** Attached to and forming a part of this Agreement are the following Schedules:

- Definitions and Interpretation
- Acana Assets to be Transferred to JG Wealth and USA
- the Plan of Arrangement

ARTICLE 2 ARRANGEMENT

2.1 **Arrangement:** The parties agree to effect the Arrangement under the Arrangement Provisions on the terms and subject to the conditions contained in this Agreement and the Plan of Arrangement.

2.2 **Effective Date of Arrangement:** The Arrangement will become effective on the Effective Date as set out in the Plan of Arrangement.

2.3 **Filing of Final Material with the Registrar:** Subject to the rights of termination contained in Article 7 below, upon the Acana Shareholders approving the Arrangement by special resolution according to the provisions of the Interim Order and the BCBCA, Acana obtaining the Final Order and the other conditions contained in Article 6 hereof being complied with or waived, Acana on its behalf and on behalf of JG Wealth and USA will file the records and information required by the Registrar under the Arrangement Provisions in order to effect the Arrangement.

ARTICLE 3 REPRESENTATIONS AND WARRANTIES

3.1 **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 British Columbia;
- (b) it has full capacity and authority to enter into this Agreement and to perform its covenants and obligations under this Agreement;
- (c) 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;
- (d) 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 constituting 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
- (e) no dissolution, winding up, bankruptcy, liquidation, or similar proceedings have been commenced or are pending or proposed in respect of it.

**ARTICLE 4
COVENANTS**

4.1 **Commitment to Effect:** Subject to termination of this Agreement under Article 7, the parties will each use all reasonable efforts and do all things reasonably required to cause the Plan of Arrangement to become effective as soon as possible after approval of the Arrangement by the Acana Shareholders, or by such other date as Acana and JG Wealth and USA may determine, and in conjunction therewith to cause the conditions described in §6.1 to be complied with or waived, as the case may be, prior to the Effective Date.

4.2 **Obligation to Execute Documents:** Each of the parties covenants with the other that it will do and perform all such acts and things, and execute and deliver all such agreements, assurances, notices and other documents and instruments, as may reasonably be required to facilitate the carrying out of the intent and purpose of this Agreement.

4.3 **Giving Effect to the Arrangement:** The Arrangement will be effected as follows:

- (a) the parties will proceed forthwith to apply for the Interim Order providing for, among other things, the obtaining of the signed, consent special resolution, approving, and adopting the Arrangement;
- (b) the JG Wealth Shareholder(s) and USA Shareholder(s) will approve the Arrangement by a consent resolutions;
- (c) upon obtaining the Interim Order, Acana will call the Acana Meeting and mail the Information Circular and related notice of meeting and form of proxy to the Acana Shareholders;
- (d) if the Acana Shareholders approve the Arrangement as set out in §5.1(b), Acana will take the necessary actions to submit the Arrangement to the Court for approval and grant of the Final Order (subject to the exercise of any discretionary authority granted to Acana' directors by the Acana Shareholders); and
- (e) upon receipt of the Final Order, Acana will, subject to compliance with any of the other conditions provided for in Article 6 and to the rights of termination contained in Article 6, file the material described in §4.3 with the Registrar in accordance with the terms of the Plan of Arrangement.

4.4 **Acana Stock Options and Warrants:** JG Wealth and USA covenants and agrees, upon the exercise after the Effective Date of any Acana Share Commitments, to issue to the holder of the Acana Share Commitments that number of JG Wealth and USA Shares that is equal to the number of New Shares acquired upon the exercise of the Acana Share Commitments multiplied by the Exchange Factor, and Acana covenants and agrees to act as agent for JG Wealth and USA to collect and pay to JG Wealth and USA a portion of the proceeds received for each Acana Share Commitment so exercised, with the balance of the exercise price to be retained by Acana determined in accordance with the following formula:

$$A = B \times C/D$$

Where:

- A is the portion of the proceeds to be received by JG Wealth and USA for each Acana Share Commitment exercised after the Effective Date;
- B is the exercise price of the Acana Share Commitment;
- C is the fair market value of the Assets to be transferred to JG Wealth and USA under the Arrangement, fair market value to be determined as at the Effective Date by resolution of the board of directors of Acana; and

- D is the total fair market value of all of the assets of Acana immediately prior to completion of the Arrangement on the Effective Date, which total fair market value will include, for greater certainty, the Assets.

Fractions of JG Wealth and USA Shares resulting from such calculation will be cancelled as provided for in the Plan of Arrangement.

ARTICLE 5 CONDITIONS

5.1 **Conditions Precedent:** The respective obligations of the parties to complete the transactions contemplated by this Agreement will be subject to the satisfaction of the following conditions:

- (a) the Interim Order will have been granted in form and substance satisfactory to Acana, JG Wealth and USA;
- (b) the Arrangement and this Agreement, with or without amendment, will have been approved at the Acana Meeting by the Acana Shareholders in accordance with the Arrangement Provisions, the constating documents of Acana, the Interim Order and the requirements of any applicable regulatory authorities;
- (c) the Arrangement and this Agreement, with or without amendment, will have been approved by the JG Wealth and USA Shareholders to the extent required by, and in accordance with, the Arrangement Provisions and the constating documents of JG Wealth and USA;
- (d) the Final Order will have been obtained in form and substance satisfactory to Acana and JG Wealth and USA;
- (e) the Canadian National Stock Exchange will have conditionally approved the Arrangement, including the listing of the Acana Class A Shares in substitution for the Acana Shares, the delisting of the Acana Class A Shares, the listing of the New Shares and the Acana Class A Preferred Shares, the delisting of the Acana Class A Preferred Shares upon their redemption and the listing of the JG Wealth and USA Shares, as of the Effective Date, subject to compliance with the requirements of the Exchange;
- (f) 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 will have been obtained or received from the Persons, authorities or bodies having jurisdiction in the circumstances, each in form acceptable to Acana and JG Wealth and USA.
- (g) there will not be in force any order or decree restraining or enjoining the consummation of the transactions contemplated by this Agreement and the Arrangement; and
- (h) this Agreement will not have been terminated under Article 7.

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

5.2 **Closing:** Unless this Agreement is terminated earlier under the provisions hereof, the parties will meet at the offices of Acana, 8338-120th Street, Surrey, BC V3W 3N4, at 10:00 a.m. (Vancouver time) on the Closing Date, or at such other time or on such other date as they may mutually agree, and each of them will 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 will be dated as of, or become

effective on, the Effective Date and will 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 will 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 §3.1 will be conclusively deemed to be correct as of the Effective Date and each will accordingly merge in and not survive the effectiveness of the Arrangement.

ARTICLE 6 AMENDMENT AND TERMINATION

6.1 **Amendment**: Subject to any restrictions under the Arrangement Provisions or the Final Order, this Agreement, including the Plan of Arrangement, may at any time and from time to time before or after the holding of the Acana Meeting, but prior to the Effective Date, be amended by agreement of the parties without, subject to applicable law, further notice to or authorization on the part of the Acana Shareholders.

6.2 **Termination**: Subject to §6.3, this Agreement may at any time before or after the holding of the Acana 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 Acana without further action on the part of the Acana Shareholders, or by the board of directors of JG Wealth and USA without further action on the part of the JG Wealth and USA Shareholder(s), and nothing expressed or implied in this Agreement or in the Plan of Arrangement will be construed as fettering the absolute discretion by the board of directors of Acana or JG Wealth and USA, respectively, to elect to terminate this Agreement and discontinue efforts to effect the Arrangement for whatever reasons it may consider appropriate.

6.3 **Cessation of Right**: The right of Acana or JG Wealth or USA or any other party to amend or terminate the Plan of Arrangement under §6.1 and §6.2 will be extinguished upon the occurrence of the Effective Date.

ARTICLE 7 GENERAL

7.1 **Currency**: All amounts of money which are referred to in this Agreement are expressed in lawful money of Canada unless otherwise specified.

7.2 **Notices**: All notices which may or are required to be given under any provision of this Agreement will be given or made in writing and will be delivered or telecopied, addressed as follows:

in the case of Acana:

8338-120th Street
Surrey, BC V3W 3N4

Attention: President
Facsimile: (604) 5982 - 6881

in the case of JG Wealth and/or USA

8338-120th Street
Surrey, BC V3W 3N4

Attention: President
Facsimile: (604) 592 - 6881

Assignment: None of the parties may assign its rights or obligations under this Agreement or the Arrangement without the prior consent of the other party.

Binding Effect: This Agreement and the Arrangement will be binding upon and will ensure to the benefit of the parties and their respective successors and permitted assigns.

Waiver: Any waiver or release of the provisions of this Agreement, to be effective, must be in writing and executed by the party granting such waiver or release.

Expenses: All expenses incurred by a party in connection with this Agreement, the Arrangement and the transactions contemplated hereby and thereby will be borne by the party that incurred the expense.

Entire Agreement: This Agreement constitutes the entire agreement between the parties with respect to the subject matter of this Agreement and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the parties.

Time of Essence: Time is of the essence of this Agreement.

SCHEDULE "A"

DEFINITIONS & INTERPRETATION

1. Definitions

1.1 The following words have the following definitions:

- (a) "Agreement" means this agreement including the exhibits attached hereto as same may be amended or restated from time to time;
- (b) "Arrangement" means the arrangement under the Arrangement Provisions of the BCBCA as contemplated by the provisions of this Agreement and the Plan of Arrangement;
- (c) "Arrangement Provisions" means Division 5 – "Arrangements" of Part 9 – "Company Alterations" of the BCBCA;
- (d) "Acana Class A Shares" means the renamed and re-designated Acana Shares as described in §3.1(b)(i) of the Plan of Arrangement;
- (e) "Acana Class A Preferred Shares" means the Class "A" preferred shares without par value which Acana will create and issue under §3.1(b)(iii) of the Plan of Arrangement;
- (f) "Acana Meeting" means the annual general and special meeting of the Acana Shareholders to be held on April 28, 2011, and any adjournment(s) or postponement(s) thereof, to consider, among other things, and if deemed advisable approve, the Arrangement;
- (g) "Acana Options" means share purchase options issued under the Acana Stock Option Plan which are outstanding on the Effective Date;
- (h) "Acana Share Commitments" means an obligation of Acana to issue New Shares and to deliver JG Wealth and USA Shares to the holders of Acana Options and Acana Warrants which are outstanding on the Effective Date, upon the exercise of such stock options and warrants;
- (i) "Acana Shareholder" has the meaning ascribed to such term in §3.3 of the Plan of Arrangement;
- (j) "Acana Shares" means the common shares without par value in the authorized share structure of Acana, as constituted on the date of this Agreement;
- (k) "Acana Stock Option Plan" means the Stock Option Plan of Acana Capital Corp.;
- (l) "Acana Warrants" means share purchase warrants of Acana which are outstanding on the Effective Date;
- (m) "Assets" means the assets of Acana to be transferred to JG Wealth and USA under the Arrangement as described in further detail in Exhibit I hereto;
- (n) "BCBCA" means the *Business Corporations Act* (British Columbia), S.B.C. 2002, c.57, as may be amended or replaced from time to time.
- (o) "Business Day" means a day which is not a Saturday, Sunday or statutory holiday in Vancouver, British Columbia;
- (p) "Closing Date" means the date on which the JG Wealth and USA Shares are listed on the Canadian National Stock Exchange ("CNSX");
- (q) "Court" means the Supreme Court of British Columbia;

- (r) "Effective Date" will be the Closing Date;
- (s) "Exchange Factor" means the number arrived at by dividing 30,646,672 by the number of issued Acana Shares as of the Share Distribution Record Date;
- (t) "Final Order" means the final order of the Court approving the Arrangement;
- (u) "Information Circular" means the management information circular of Acana to be sent to the Acana Shareholders in connection with the Acana Meeting;
- (v) "Interim Order" means the interim order of the Court providing advice and directions in connection with the Acana Meeting and the Arrangement;
- (w) "JG Wealth and USA Share Commitment(s)" means the covenant of JG Wealth and USA described in §4.4 whereby JG Wealth and USA are obligated to issue JG Wealth and USA Shares to the holders of Acana Share Commitments who exercise their rights thereunder after the Effective Date, and who are entitled under the corporate reorganization terms thereof to receive New Shares and JG Wealth and USA Shares upon such exercise;
- (x) "JG Wealth and USA Shareholders" means the shareholders of the JG Wealth and USA Shares;
- (y) "JG Wealth and USA Shares" means the common shares without par value in the authorized share structure of JG Wealth and USA as constituted on the date hereof;
- (z) "Listing Date" means the date the JG Wealth and USA Shares are listed on the CSE;
- (aa) "New Shares" means the new class of common shares without par value which Acana will create under §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 Acana Shares;
- (bb) "Person" means and includes an individual, sole proprietorship, partnership, unincorporated association, unincorporated syndicate, unincorporated organization, trust, body corporate, a trustee, executor, administrator or other legal representative and the Crown or any agency or instrumentality thereof;
- (cc) "Plan of Arrangement" means the plan of arrangement attached to this Agreement as Schedule C, as amended or restated from time to time;
- (dd) "Registrar" means the Registrar of Companies under the BCBCA; and
- (ee) "Share Distribution Record Date" means the close of business on the day which is four Business Days after the date of the Acana Meeting or such other date as approved by Acana and JG Wealth and USA, which date establishes the Acana Shareholders who will be entitled to receive JG Wealth and USA Shares under the Plan of Arrangement.
- (ff) "USA" means Acana Capital USA, Inc., a corporation incorporated pursuant to the laws of the State of Nevada, USA and a wholly-owned subsidiary of Acana.

2. Interpretations

- 2.1. **Party's Designate.** Every reference to a party in this Agreement will include any person designated to act for or on its behalf with respect to any provision of this Agreement.
- 2.2. **Approvals.** A reference to "approval", "authorization", or "consent" means written approval, authorization, or consent.

- 2.3. **Jurisdiction.** This Agreement will be construed and enforced in accordance with, and the rights of the parties shall be governed by, the laws of the Province of British Columbia including all limitation periods but excluding all conflicts of law rules that would apply the laws of another jurisdiction.
- 2.4. **Severability.** Each of the provisions contained in this Agreement are distinct and severable and a determination of illegality, invalidity or unenforceability of any such provision or part of this Agreement by a court of competent jurisdiction will not affect the validity or enforceability of any other provision of this Agreement, unless as a result of such determination this Agreement would fail in its essential purposes.
- 2.5. **Gender, Plural, Etc.** Unless the context or the parties require otherwise, in this Agreement wherever the singular or masculine is used it will be construed as if the plural or feminine or neuter, as the case may be, had been used and vice versa. Any reference to a corporate entity includes and is also referenced to any corporate entity that is a successor to such entity.
- 2.6. **Meaning:** Words and phrases used herein (and not otherwise defined) and defined in the BCBCA will have the same meaning herein as in the BCBCA unless the context otherwise requires.
- 2.7. **Inclusive Terms.** The word "or" is not exclusive and "including", when following any general statement, is not limiting and will be construed to refer to all other things that reasonably could fall within the scope of such general statement, whether or not non-limiting language (such as "without limitation") is used with reference thereto. The words "herein", "hereof" and "hereunder" and other words of similar import refer to this Agreement as a whole and not to any particular paragraph, article, section, sub-section or other sub-division.
- 2.8. **Headings.** The headings appearing in this Agreement have been inserted for reference and as a matter of convenience and in no way define, limit, or enlarge the scope of any provision of this Agreement.
- 2.9. **Paragraph Numbers Etc.** Any reference in this Agreement to a numbered section or a subsection or a lettered Schedule refers to the section or subsection in this Agreement that bears that number or the Schedule to this Agreement that bears that letter, unless specifically stated otherwise and a reference to a series of numbers or letters by the first and last numbers or letters of the series includes the number or letter first and last mentioned.
- 2.10. **Legislation.** A reference to a statute includes every amendment to it, every regulation made under it, and any law enacted in substitution for, or in replacement of, it.
- 2.11. **Counterparts:** This Agreement may be executed in one or more counterparts and by facsimile or email transmission, each of which will be deemed to be an original and all of which together will constitute one and the same agreement.
- 2.12. **In Writing.** The words "written" or "in writing" include printing, typewriting or any electronic means of communication capable of being visibly reproduced at the point of reception including telex, telegraph, telecopy, facsimile or electronic mail.
- 2.13. **Time.** Where the time for doing any act falls or expires on a day which is not a Business Day (or at a specified time on a day which is not a Business Day), the time for doing such act will be extended to the next Business Day (or such specified time on the next Business Day).

SCHEDULE "B"

**ACANA ASSETS TO BE TRANSFERRED
TO JG WEALTH**

Equity Stock Portfolio

Real Estate Property - Canada

**ACANA ASSETS TO BE TRANSFERRED
TO USA**

Real Estate Property - USA

SCHEDULE "C"

TO THE ARRANGEMENT AGREEMENT BETWEEN

ACANA CAPITAL CORP.
AND
JG WEALTH MANAGEMENT CORPORATION AND
ACANA CAPITAL USA, INC.

PLAN OF ARRANGEMENT

UNDER DIVISION 5 OF PART 9 OF
THE *BUSINESS CORPORATIONS ACT* (BRITISH COLUMBIA)
S.B.C. 2002, c.57

ARTICLE 1
DEFINITIONS AND INTERPRETATION

1.1 **Definitions:** In this plan of arrangement, unless there is something in the subject matter or context inconsistent therewith, the following capitalized words and terms shall have the following meanings:

- (a) "Arrangement" means the arrangement pursuant to the Arrangement Provisions on the terms and conditions set out herein;
- (b) "Arrangement Agreement" means the arrangement agreement dated effective July 15, 2014, between ACANA CAPITAL CORP. and JG WEALTH and USA to which this Exhibit is attached, as may be supplemented or amended from time to time;
- (c) "Arrangement Provisions" means Division 5 of Part 9 of the BCBCA;
- (d) "Acana" means ACANA CAPITAL CORP., a company existing under the BCBCA;
- (e) "Acana Class A Shares" means the renamed and re-designated Acana Shares as described in §3.1(b)(i) of this Plan of Arrangement;
- (f) "Acana Class A Preferred Shares" means the Class A preferred shares without par value which Acana will create and issue pursuant to §3.1(b)(iii) of this Plan of Arrangement;
- (g) "Acana Capital USA, Inc." means Acana Capital USA, Inc. a Nevada USA corporation and wholly owned subsidiary of Acana;
- (h) "Acana Meeting" means the annual general and special meeting of the Acana Shareholders and any adjournment(s) or postponement(s) thereof to be held to consider, among other things, and if deemed advisable approve, the Arrangement;
- (i) "Acana Share Commitments" means an obligation of Acana to issue New Shares and to deliver JG Wealth and USA Shares to the holders of Acana Stock Options and Acana Warrants which are outstanding on the Effective Date, upon the exercise of such stock options and warrants;
- (j) "Acana Shareholder" has the meaning ascribed to such term in §3.3;
- (k) "Acana Shares" means the common shares without par value in the authorized share structure of Acana as constituted on the date hereof;
- (l) "Acana Stock Option Plan" means the stock option plan of Acana;

- (m) "**Acana Stock Options**" means share purchase options issued pursuant to the Acana Stock Option Plan which are outstanding on the Effective Date;
- (n) "**Acana Warrants**" means share purchase warrants of Acana that are outstanding on the Effective Date;
- (o) "**Assets**" means the assets of Acana described in Exhibit I to the Arrangement Agreement;
- (p) "**BCBCA**" means the *Business Corporations Act* (British Columbia), S.B.C 2002, c.57, as may be amended or replaced from time to time.
- (q) "**Business Day**" means a day which is not a Saturday, Sunday or statutory holiday in Vancouver, British Columbia;
- (r) "**Company**" means ACANA CAPITAL CORP., a company existing under the BCBCA;
- (s) "**Court**" means the Supreme Court of British Columbia;
- (t) "**Depositary**" means Acana;
- (u) "**Distributed JG Wealth and USA Shares**" means the JG Wealth and USA Shares that are to be distributed to the Acana Shareholders pursuant to §3.1(a);
- (v) "**Effective Date**" means the date on which the JG Wealth and USA Shares are listed on the Canadian National Stock Exchange ("CNSX").
- (w) "**Exchange Factor**" means the number arrived at by dividing 30,646,672 by the number of issued Acana Shares as of the Share Distribution Record Date;
- (x) "**Final Order**" means the final order of the Court approving the Arrangement;
- (y) "**Interim Order**" means the interim order of the Court providing advice and directions in connection with the Acana Meeting and the Arrangement;
- (z) "**JG Wealth**" means JG Wealth Management Corporation, a company incorporated under the BCBCA and a wholly owned subsidiary of Acana;
- (aa) "**JG Wealth and USA Share Commitment(s)**" means the obligation of JG Wealth and USA described in §4.4 of the Arrangement Agreement, whereby JG Wealth and USA is obligated to issue JG Wealth and USA Shares to the holders of Acana Share Commitments who exercise their rights thereunder after the Effective Date, and who are entitled pursuant to the corporate reorganization terms thereof to receive New Shares and JG Wealth and USA Shares upon such exercise;
- (bb) "**JG Wealth and USA Shareholders**" means the holders of JG Wealth and USA Shares;
- (cc) "**JG Wealth and USA Shares**" means the common shares without par value in the authorized share structure of JG Wealth and USA as constituted on the date hereof;
- (dd) "**New Shares**" means the new class of common shares without par value which Acana will create pursuant to §3.1(b)(ii) of this Plan of Arrangement and which, immediately after the Effective Date will be identical in every relevant respect to the Acana Shares;
- (ee) "**Plan of Arrangement**" means this Plan of Arrangement, as may be amended or restated from time to time;
- (ff) "**Registrar**" means the Registrar of Companies under the BCBCA;

- (gg) "**Share Distribution Record Date**" means the close of business on the day which is four Business Days after the date of the Acana Meeting or such other date as agreed to by Acana and JG Wealth and USA, which date establishes the Acana Shareholders who will be entitled to receive JG Wealth and USA Shares pursuant to this Plan of Arrangement;
- (hh) "**USA**" means Acana Capital USA, Inc. a corporation incorporated under the laws of the State of Nevada, USA and a wholly-owned subsidiary of Acana;
- (ii) "**Tax Act**" means the *Income Tax Act* (Canada), as amended; and
- (jj) "**Transfer Agent**" means Computershare Trust Company of Canada at its principal office in Vancouver, British Columbia.

1.2 **Interpretation Not Affected by Headings:** The division of this Plan of Arrangement into articles, sections, subsections, paragraphs and subparagraphs and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Plan of Arrangement. Unless otherwise specifically indicated, the terms "this Plan of Arrangement", "hereof", "hereunder" and similar expressions refer to this Plan of Arrangement as a whole and not to any particular article, section, subsection, paragraph or subparagraph and include any agreement or instrument supplementary or ancillary hereto.

1.3 **Number and Gender:** Unless the context otherwise requires, words importing the singular shall include the plural and vice versa, words importing the use of either gender shall include both genders and neuter, and words importing a person shall include a partnership or corporation.

1.4 **Meaning:** Undefined words and phrases used herein that are defined in the BCBCA shall have the same meaning herein as in the BCBCA unless the context otherwise requires.

ARTICLE 2 ARRANGEMENT AGREEMENT

2.1 **Arrangement Agreement:** This Plan of Arrangement is made pursuant and subject to the Arrangement Agreement.

ARTICLE 3 THE ARRANGEMENT

3.1 **The Arrangement:** 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 securities of Acana or JG Wealth or USA, but subject to the provisions of Article 5:

- (a) the Company will transfer the Asset to JG Wealth and USA in consideration for 30,646,672 of each of JG Wealth and USA Shares (the "**Distributed JG Wealth**" and "**USA Shares**" respectively) and the Company will be added to the central securities register of JG Wealth and USA in respect of such JG Wealth and USA Shares;
- (b) the authorized share capital of the Company will be changed by:
 - (i) altering the identifying name of the Acana Shares to class A common shares without par value, being the Acana 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 Exhibit I to the Plan of Arrangement, being the Acana Class A Preferred Shares;

- (c) each issued Acana Class A Share will be exchanged for one New Share and one Acana Class A Preferred Share and, subject to the exercise of a right of dissent, the holders of the Acana Class A Shares will be removed from the central securities register of the Company and will be added to that central securities register as the holders of the number of New Shares and Acana Class A Preferred Shares that they have received on the exchange;
- (d) all of the issued Acana Class A Shares will be cancelled with the appropriate entries being made in the central securities register of the Company, and the aggregate paid-up capital (as that term is used for purposes of the Tax Act) of the Acana Class A Shares immediately prior to the Effective Date will be allocated between the New Shares and the Acana Class A Preferred Shares so that the aggregate paid-up capital of the Acana Class A Preferred Shares is equal to the aggregate fair market value of the Distributed JG Wealth and USA Shares as of the Effective Date, and each Acana Class A Preferred Share so issued will be issued by the Company at an issue price equal to such aggregate fair market value divided by the number of issued Acana Class A Preferred Shares, such aggregate fair market value of the Distributed JG Wealth and USA Shares to be determined as at the Effective Date by resolution of the board of directors of the Company;
- (e) the Company will redeem the issued Acana Class A Preferred Shares for consideration consisting solely of the Distributed JG Wealth and USA Shares such that each holder of Acana Class A Preferred Shares will, subject to the rounding of fractions and the exercise of rights of dissent, receive that number of each of JG Wealth and USA Shares that is equal to the number of Acana Class A Preferred Shares held by such holder multiplied by the Exchange Factor;
- (f) the name of each holder of Acana Class A Preferred Shares will be removed as such from the central securities register of the Company, and all of the issued Acana Class A Preferred Shares will be cancelled with the appropriate entries being made in the central securities register of the Company;
- (g) the Distributed JG Wealth and USA Shares transferred to the holders of the Acana Class A Preferred Shares pursuant to step §(e) above will be registered in the names of the former holders of Acana Class A Preferred Shares and appropriate entries will be made in the central securities register of JG Wealth and USA;
- (h) the Acana Class A Shares and the Acana 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 the Company will be changed by eliminating the Acana Class A Shares and the Acana Class A Preferred Shares therefrom;
- (i) the Notice of Articles and Articles of the Company will be amended to reflect the changes to its authorized share structure made pursuant to this Plan of Arrangement; and
- (j) after the Effective Date:
 - (i) all Acana Share Commitments will be exercisable for New Shares and JG Wealth and USA Shares in accordance with the corporate reorganization terms of such commitments, whereby the acquisition of one Acana Share under an Acana Share Commitment will result in the holder of the Acana Share Commitment receiving one New Share and such number of JG Wealth and USA Shares equal to the number of New Shares so received multiplied by the Exchange Factor;
 - (ii) pursuant to the JG Wealth and USA Commitment, JG Wealth and USA will issue the required number of JG Wealth and USA Shares upon the exercise of Acana Share Commitments as is directed by the Company, and
 - (iii) the Company will, as agent for JG Wealth and USA, collect and pay to JG Wealth and USA a portion of the proceeds received for each Acana Share Commitment so exercised, with the balance of the exercise price to be retained by Acana, as determined in accordance with §4.4 of the Arrangement Agreement.

EXHIBIT I

SPECIAL RIGHTS AND RESTRICTIONS FOR ACANA 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 the 15th day of August, 2014, between ACANA CAPITAL CORP. (the "**Company**") and JG Wealth and USA,
 - (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 Exhibit II 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.