

**MIJEM NEWCOMM TECH INC.
(Formerly Great Oak Enterprises Ltd.)**



**NOTICE OF ANNUAL GENERAL MEETING OF SHAREHOLDERS AND
MANAGEMENT INFORMATION CIRCULAR**

**IN RESPECT OF AN ANNUAL GENERAL MEETING OF SHAREHOLDERS OF
MIJEM NEWCOMM TECH INC.
TO BE HELD ON JANUARY 26, 2023**

Dated as of December 20, 2022

These materials are important and require your immediate attention. The shareholders of Mijem Newcomm Tech Inc. are required to make important decisions. If you have questions as to how to deal with these documents or the matters to which they refer, please contact your financial, legal or other professional advisor.

**MIJEM NEWCOMM TECH INC.
(FORMERLY GREAT OAK ENTERPRISES LTD.)**

GENERAL PROXY INFORMATION

1. Management Information Circular

This management information circular is furnished in connection with the solicitation of proxies by the management of Mijem Newcomm Tech Inc. (“**Mijem**” or the “**Corporation**”) for use at the Annual General Meeting (the “**Meeting**”) of the holders of Common Shares (“**Common Shares**”) and Class C shares (“**Class C Shares**”) of the Corporation (collectively, the “**Shareholders**”), to be held virtually at www.agmconnect.com/mijem on January 26, 2023 at 10:00 A.M. (Eastern time) for the purposes set forth in the accompanying Notice of Annual Meeting.

As the Common Shares and the Class C Shares rank *pari passu* with respect to voting rights, the Common Shares and the Class C Shares will be voted together as a single class at the Meeting.

The Corporation was incorporated pursuant to the *Canada Business Corporations Act* under the name “10557633 Canada Corp” on December 27, 2017. The name of the Corporation was changed to “Great Oak Enterprises Ltd.” effective May 16, 2018. Effective January 6, 2022, the Corporation completed a transaction whereby a wholly-owned subsidiary of the Corporation amalgamated with Mijem Inc. and pursuant to which the securities of Mijem Inc. were exchanged for securities of the Corporation, resulting in a reverse take-over of the Corporation by the securityholders of Mijem Inc. (the “**Transaction**”). In connection with the Transaction, the Common Shares of the Corporation were listed on the Canadian Securities Exchange under the symbol “MJEM”. Additional information relating to the Transaction can be found in the final non-offering prospectus of the Corporation dated December 13, 2021 and the Listing Statement of the Corporation dated January 6, 2022, each available under the Corporation’s SEDAR profile at www.sedar.com.

2. Record Date

Only Registered Shareholders (as defined herein) of the Corporation as of 5:00 p.m. (Eastern time) on the Record Date of December 20, 2022 are entitled to receive notice of and to vote at the Meeting or the reconvening of any adjournment or postponement thereof. The Record Date will remain the same even if the Meeting is adjourned or postponed.

3. The Meeting

Beneficial Shareholders who have not duly appointed themselves as proxyholder will be able to attend but will not be able to participate or vote at the Meeting. This is because the Company and its transfer agent do not have a record of the Beneficial Shareholders of the Company, and, as a result, will have no knowledge of your shareholdings or entitlement to vote, unless you appoint yourself as proxyholder. If you are a Beneficial Shareholder and wish to vote at the Meeting, you have to appoint yourself as proxyholder, by inserting your own name in the space provided on the voting instruction form sent to you and must follow all of the applicable instructions provided by your intermediary. See “Appointment of a Third Party as Proxy” and “How do I attend and participate at the Meeting?”.

Appointment of a Third Party as Proxy

The following applies to Shareholders who wish to appoint a person (a “third party proxyholder”) other than the management nominees set forth in the form of proxy or voting instruction form as proxyholder, including Beneficial Shareholders who wish to appoint themselves as proxyholder to attend, participate or vote at the Meeting.

Shareholders who wish to appoint a third party proxyholder to attend, participate or vote at the Meeting as their proxy and vote their Shares MUST follow the steps below via their proxy or voting instruction form (as applicable). Failure to register the proxyholder will result in the proxyholder not receiving a Voter Id & Meeting Code to attend, participate or vote at the Meeting.

- Step 1: Complete your proxy or voting instruction form: To appoint a third party proxyholder, insert such person's name in the blank space provided in the form of proxy or voting instruction form (if permitted) and follow the instructions for submitting such form of proxy or voting instruction form. If you are a Beneficial Shareholder located in the United States, you must also provide AGM Connect with a duly completed legal proxy if you wish to attend, participate or vote at the Meeting or, if permitted, appoint a third party as your proxyholder. See below under this section for additional details.

- Step 2: Register your proxyholder: To register a proxyholder, Shareholders should send an email to vote@agmconnect.com by 5:00 p.m. (Eastern time) on January 24, 2023 and provide AGM Connect with the required proxyholder contact information, amount of shares appointed, name in which the shares are registered if they are a registered Shareholder, or name of broker where the shares are held if a Beneficial Shareholder, so that AGM Connect may provide the proxyholder with a Voter Id and Meeting Code via email. Without proper login credentials, proxyholders will not be able to attend, participate or vote at the Meeting.

If you are a Beneficial Shareholder and wish to attend, participate or vote at the Meeting, you have to insert your own name in the space provided on the voting instruction form sent to you by your intermediary, follow all of the applicable instructions provided by your intermediary AND register yourself as your proxyholder, as described above. By doing so, you are instructing your intermediary to appoint you as proxyholder. It is important that you comply with the signature and return instructions provided by your intermediary.

Legal Proxy – US Beneficial Shareholders

If you are a Beneficial Shareholder located in the United States and wish to attend, participate or vote at the Meeting or, if permitted, appoint a third party as your proxyholder, in addition to the steps described above and below under “How do I attend and participate at the Meeting?”, you must obtain a valid legal proxy from your intermediary. Follow the instructions from your intermediary included with the legal proxy form and the voting information form sent to you, or contact your intermediary to request a legal proxy form or a legal proxy if you have not received one. After obtaining a valid legal proxy from your intermediary, you must then submit such legal proxy to AGM Connect. Requests for registration from Beneficial Shareholders located in the United States that wish to attend, participate or vote at the Meeting or, if permitted, appoint a third party as their proxyholder must be sent by e-mail to vote@agmconnect.com and received by 5:00p.m. (Eastern time) on January 24, 2023.

How do I attend and participate at the Meeting?

	IF YOU HAVE RECEIVED PROXY FROM WITH A VOTER ID and MEETING ACCESS CODE FROM AGM CONNECT		IF YOU HAVE RECEIVED A PROXY OR VIF WITH A 16-DIGIT CONTROL NUMBER FROM AN INTERMEDIARY
	Registered Shareholders (your securities are held in your name in a physical certificate or DRS statement)	Non-Registered Shareholders (your shares are held with a broker, bank or other intermediary)	Non-Registered Shareholders (your shares are held with a broker, bank or other intermediary)
PRIOR TO THE MEETING	N/A	Appoint yourself as proxyholder on your proxy and follow the instructions at www.agmconnect.com/mijem	Appoint yourself as proxyholder as instructed herein and on the VIF.
	N/A	Following the proxy cut-off date, your appointed proxyholder will be provided with an AGM Connect Voter ID and Meeting Access Code	AFTER submitting your proxy appointment, you MUST contact AGM Connect to obtain a Voter ID and Meeting Access Code at +1. 855.839.3715 or vote@agmconnect.com
JOINING THE VIRTUAL MEETING (at least 15 minutes prior to start of the Meeting)	Register and login at http://app.agmconnect.com Registered Shareholders or validly appointed Proxyholders will need to provide an email address, <i>AGM Connect Voter ID</i> and the <i>Meeting Access Code</i>		

The Company is holding the Meeting as a completely virtual meeting, which will be conducted via live webcast. Shareholders will not be able to attend the Meeting in person. In order to attend, participate or vote at the Meeting (including for voting and asking questions at the Meeting), Shareholders must have a valid Voter ID and Meeting Code and login to: www.agmconnect.com/mijem.

- Registered Shareholders: If as a registered shareholder you are using your Voter Id and Meeting code to login to the Meeting and you have previously voted, you do not need to vote again when the polls open. By voting at the meeting, you will revoke your previous voting instructions received prior to voting cutoff.
- Duly appointed proxyholders: AGM Connect will provide the proxyholder with a Voter Id and Meeting Code by e-mail after the voting deadline has passed. Only Registered Shareholders and duly appointed proxyholders will be entitled to attend, participate and vote at the Meeting. Beneficial Shareholders who have not duly appointed themselves as proxyholder will be able to attend the meeting as a guest but not be able to participate or vote at the Meeting. Shareholders who wish to appoint a third party proxyholder to represent them at the Meeting (including Beneficial Shareholders who wish to appoint themselves as proxyholder to attend, participate or vote at the Meeting) MUST provide the name and a valid email address when submitting their completed proxy or voting instruction form.

4. Solicitation of Proxies

Although it is expected that the solicitation of proxies will be primarily by mail, proxies may also be solicited personally or by telephone, facsimile or other means of electronic communication. In accordance with National Instrument 54-101 - *Communication with Beneficial Owners of Securities of a Reporting Issuer* of the Canadian Securities Administrators, arrangements have been made with brokerage houses and other intermediaries, clearing agencies, custodians, nominees and fiduciaries to forward solicitation

materials to the beneficial owners of the Common Shares and Class C Shares held of record by such persons and the Corporation may reimburse such persons for reasonable fees and disbursements incurred by them in doing so. The costs thereof will be borne by the Corporation. These Shareholder materials are being sent to both registered and non-registered owners of the Common Shares and Class C Shares. If you are a non-registered owner of Common Shares and/or Class C Shares, and the Corporation or its agent has sent these materials directly to you, your name and address and information about your holdings or securities, have been obtained in accordance with applicable securities regulatory requirements from the intermediary holding on your behalf. Accompanying this Management Information Circular (and filed with applicable securities regulatory authorities) is the form of proxy. Each Shareholder who is entitled to attend at Shareholders' meetings is encouraged to participate in the Meeting and Shareholders are urged to vote on matters to be considered in person or by completing a form of proxy.

5. Revocation of Proxies

A Shareholder who has validly given a Form of Proxy may revoke it for any matter upon which a vote has not already been cast by the proxyholder appointed therein. In addition to revocation in any other manner permitted by law, a Form of Proxy may be revoked with an instrument in writing signed and delivered to either the registered office of the Corporation or AGM Connect at the address stated above, at any time up to and including the last business day preceding the date of the Meeting, or any postponement or adjournment thereof at which the Instrument of Proxy is to be used, or deposited with the chair of such Meeting on the day of the Meeting, or any postponement or adjournment thereof. The document used to revoke a Form of Proxy must be in writing and completed and signed by the Shareholder or his or her attorney authorized in writing or, if the Shareholder is a corporation, under its corporate seal or by an officer or attorney thereof duly authorized.

A Shareholder who has delivered a Form of Proxy may attend the Meeting in person (or where the Shareholder is a corporation, its authorized representative may attend), revoke the Form of Proxy (by indicating such intention to the chair before the Form of Proxy is exercised) and vote in person (or withhold from voting).

Registered Shareholders may attend the Meeting in person or may be represented by proxy. Non-registered holders of Common Shares should read the information under "Advice to Beneficial Shareholders".

6. Voting of Proxies

Each Shareholder may instruct their proxy how to vote their Common Shares by completing the Form of Proxy.

	IF YOU HAVE RECEIVED PROXY FROM WITH A VOTER ID and MEETING ACCESS CODE FROM AGM CONNECT		IF YOU HAVE RECEIVED A PROXY OR VIF WITH A 16-DIGIT CONTROL NUMBER FROM AN INTERMEDIARY
VOTING METHOD	Registered Shareholders (your securities are held in your name in a physical certificate or DRS statement)	Non-Registered Shareholders (your shares are held with a broker, bank or other intermediary)	Non-Registered Shareholders (your shares are held with a broker, bank or other intermediary)
Internet	Login to https://app.agmconnect.com Using the Meeting Access Code and Voter ID provided to you complete the form to Submit Proxy		Go to www.proxyvote.com Enter the 16- digit control number printed on the VIF and follow the instructions on screen
Email	Complete, sign and date the proxy form and email to: vote@agmconnect.com		N/A
Telephone	Call +1.855.839.3715 to register your vote for the Mijem Newcomm Tech Inc AGSM		N/A
Mail	Enter your voting instructions, sign, date and return the form to AGM Connect in the enclosed envelope		Enter your voting instructions, sign, date and return completed VIF in the enclosed envelope

The Common Shares and/or Class C Shares represented by the enclosed Form of Proxy will be voted or withheld from voting on any motion, by ballot or otherwise, in accordance with any indicated instructions. In the absence of such direction, such Common Shares and/or Class C Shares will be voted IN FAVOUR OF PASSING THE RESOLUTIONS DESCRIBED IN THE INSTRUMENT OF PROXY AND BELOW. If any amendment or variation to the matters identified in the Notice of Meeting is proposed at the Meeting or any adjournment or postponement thereof, or if any other matters properly come before the Meeting or any adjournment or postponement thereof, the accompanying Form of Proxy confers discretionary authority to vote on such amendments or variations or such other matters according to the best judgment of the appointed proxyholder. As at the date of this Circular, management of the Corporation knows of no such amendments or variations or other matters to come before the Meeting.

7. Advice to Beneficial Shareholders

The information set forth in this section is of importance to many Shareholders, as a substantial number of Shareholders do not hold Common Shares and/or Class C Shares in their own name. In many cases, Common Shares and Class C Shares beneficially owned by a holder (a “**Beneficial Shareholder**”) are registered either (a) in the name of an intermediary that the Beneficial Shareholder deals with in respect of the Common Shares and/or Class C Shares. Intermediaries include banks, trust companies, securities dealers or brokers and trustees or administrators of self-administered RRSPs, RRFs, RESPs and similar plans, or (b) in the name of a depository (such as Clearing and Depository Services Inc. or “**CDS**”). Beneficial Shareholders should note that only proxies deposited by Shareholders who are Registered Shareholders (that is, shareholders whose names appear on the records maintained by the registrar and Transfer Agent for the Corporation’s securities as registered holders of Common Shares and Class C Shares) will be recognized and acted upon at the Meeting. If Common Shares or Class C Shares are listed in an account statement provided to a Beneficial Shareholder by a broker, those Common Shares and Class C Shares will, in all likelihood, not be registered in the Shareholder’s name. Such Common Shares and Class C 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 CDS Clearing and Depository Services Inc., which acts as nominee for many Canadian brokerage firms). Common Shares and Class C Shares held by brokers (or their agents or nominees) on behalf of a broker’s client can only be voted at the direction of the Beneficial Shareholder. Without specific instructions, brokers and their agents and nominees are prohibited from voting shares for the broker’s clients. **Therefore, each Beneficial Shareholder should ensure that voting instructions are communicated to the appropriate person well in advance of the Meeting.**

Existing regulatory policy requires brokers and other intermediaries to seek voting instructions from Beneficial Shareholders in advance of Shareholders’ meetings. The various brokers and other intermediaries have their own mailing procedures and provide their own return instructions to clients, which should be carefully followed by Beneficial Shareholders in order to ensure that their Common Shares and Class C 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 substantially similar to the Form of Proxy provided directly to Registered Shareholders by the Corporation. However, its purpose is limited to instructing the registered shareholder (i.e., the broker or agent of the broker) how to vote on behalf of the Beneficial Shareholder. The vast majority of brokers now delegate responsibility for obtaining instructions from clients to Broadridge Financial Solutions Inc. (“**Broadridge**”) in Canada. Broadridge typically prepares a machine-readable voting instruction form, mails those forms to Beneficial Shareholders and asks Beneficial Shareholders to return the forms to Broadridge, or otherwise communicate voting instructions to Broadridge (by way of the Internet or telephone, for example). 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 who receives a Broadridge voting instruction form cannot use that form to vote Common Shares directly at the Meeting. The voting instruction forms must be returned to Broadridge (or instructions respecting the voting of Common Shares must otherwise be communicated to Broadridge) well in advance of the Meeting in order to have the Common Shares voted. If you have any questions respecting the voting of Common Shares held through a broker or other intermediary, please contact that broker or other intermediary for assistance.**

Although a Beneficial Shareholder may not be recognized directly at the Meeting for the purposes of voting Common Shares registered in the name of their broker, CDS & Co. or another intermediary, the Beneficial Shareholder may attend the Meeting as proxyholder and vote the Common Shares in that capacity. Beneficial Shareholders who wish to attend the Meeting and indirectly vote their Common Shares as proxyholder, should enter their own names in the blank space on the Instrument of Proxy provided to them and return the same to their broker (or the broker’s agent) in accordance with the instructions provided by such broker.

All references to Shareholders in this Circular and the accompanying Instrument of Proxy and Notice of Meeting are to Registered Shareholders unless specifically stated otherwise.

8. Voting of Shares

As of the close of business on December 20, 2022, the Corporation had 27,787,636 Common Shares and Class C Shares outstanding, each carrying the right to one vote per share. A simple majority of the votes cast at the Meeting, whether in person, by proxy or otherwise, will constitute approval of any matter submitted to a vote at the Meeting, except special resolutions requiring the approval by a majority of not less than two-thirds of the votes cast by Shareholders who vote in respect of the special resolution.

9. General Information

Certain statements in this Circular constitute “forward-looking information” and “forward-looking statements” within the meaning of applicable Canadian securities laws (together, “forward-looking information”). The words “scheduled”, “may”, “will”, “would”, “should”, “could”, “expects”, “plans”, “intends”, “trends”, “indications”, “anticipates”, “believes”, “estimates”, “predicts”, “likely” or “potential” or the negative or other variations of these words or other comparable words or phrases, are intended to identify forward-looking information. Forward-looking information is based on estimates and assumptions made by the Corporation in light of its experience and perception of historical trends, current conditions and expected future developments, as well as other factors that the Corporation believes are appropriate and reasonable in the circumstances, but there can be no assurance that such estimates and assumptions will prove to be correct or that the Corporation’s business guidance, objectives, plans and strategic priorities will be

achieved. Many factors could cause the Corporation's actual results to differ materially from those expressed or implied by forward-looking information, including, without limitation, the factors discussed in the "Risk Factors" section of the Corporation's Management Discussion & Analysis. Although these factors are not intended to represent a complete list of the factors that could affect the Corporation, they should be considered carefully. The forward-looking information contained in this Circular are made as of the date of this Circular, and the Corporation has no intention and undertakes no obligation to update or revise any forward-looking information, whether as a result of new information, future events or otherwise, except as required by applicable securities regulations. The forward-looking information contained in this Circular are expressly qualified by this cautionary statement. The Corporation cautions investors not to rely on forward-looking information contained in this Circular when making an investment decision in our securities. Shareholders are encouraged to read our filings with Canadian securities regulatory authorities available at www.sedar.com for a discussion of these and other risks and uncertainties. Please also refer to the section entitled "Cautionary Note Regarding Forward-Looking Information" in the Corporation's MD&A for additional details with respect to forward-looking statements.

All time references in this Management Information Circular are in EST.

Unless otherwise indicated, the information in this Circular is given as at December 20, 2022.

All currency references in this Circular are to Canadian dollars only.

The Corporation's financial year end is July 31. Certain totals, subtotals and percentages throughout this Circular may not reconcile due to rounding.

10. Voting Securities and Principal Holders of Voting Securities

The Corporation is authorized to issue an unlimited number of Common Shares, Class A Shares, Class B Shares and Class C Shares, each carrying the right to one vote on all matters to come before the Meeting. As at December 20, 2022, there are 22,435,329 Common Shares, 5,352,307 Class C shares, nil Class A Shares and nil Class B shares issued and outstanding.

To the knowledge of the directors and executive officers of the Corporation, the following are the only persons who beneficially own or exercise control or direction over, directly or indirectly, voting securities carrying more than 10% of the voting rights attached to any class of outstanding securities of the Corporation entitled to vote at the Meeting:

Name of Shareholder	Number of Common Shares and Class C Shares held ⁽¹⁾	Percentage of outstanding Common Shares and Class C Shares
Phuong Dinh	3,542,000	12.75%

Notes:

(1) Per insider reporting filed at www.sedi.ca.

As of the date hereof, the directors and officers of the Corporation, as a group, beneficially own, directly or indirectly, or exercise control or direction over an aggregate of 3,676,300 (13.2%) Common Shares and Class C Shares.

MATTERS TO BE ACTED UPON AT THE MEETING

1. Financial Statements

The audited financial statements of the Corporation for the year ended July 31, 2022 and the report of the auditors thereon will be received at the Meeting. The audited financial statements of the Corporation and the report of the auditors were previously provided to each Shareholder entitled to receive a copy of the Notice of Meeting and this Information Circular and who requested a copy of the audited financial statements and the report of the auditors thereon. The financial statements are also available on SEDAR at www.sedar.com.

2. Election of Directors

The Board of Directors is currently composed of four (4) existing directors, all of whom are elected annually. In accordance with the *Canada Business Corporation Act* (the "Act"), the directors are authorized from time to time to fix the number of directors between a minimum of three (3) and a maximum of fifteen (15) directors, without the prior consent of Shareholders. The term of office for each of the present directors of the Corporation expires at the Meeting. All four (4) current directors will be standing for re-election at the Meeting. In addition, management is nominating the Corporation's Chief Executive Officer, Ms. Laurie Freudenberg for election as a Director at the Meeting. Accordingly, it is proposed that the five (5) persons named below will be nominated at the Meeting. Each director elected will hold office until the next annual meeting of Shareholders of the Corporation, unless a director's office is vacated earlier due to death, removal, resignation or ceasing to be duly qualified (collectively, the "Proposed Directors").

In the absence of a contrary instruction, the person(s) designated by management of the Corporation in the enclosed form of proxy intend to vote at the Meeting FOR the election as directors of the Proposed Directors whose names are set forth below. Management does not contemplate that any of the Proposed Directors will be unable to serve as a director, but if that should

occur for any reason prior to the Meeting, the Common Shares and Class C Shares represented by properly executed proxies given in favour of such nominee(s) may be voted by the person(s) designated by management of the Corporation in the enclosed form of proxy, in their discretion, in favour of another nominee.

In the event that, prior to the Meeting, any vacancies occur in the slate of nominees submitted herein, it is intended that the discretionary power granted by the enclosed form of proxy shall be used by the persons named therein to vote at their discretion for any other person or persons as directors.

The following table and notes thereto set forth the names of all the Proposed Directors to be nominated for election as directors, their positions with the Corporation, their principal occupations or employments, the periods during which they have served as directors of the Corporation and the approximate number of Common Shares and Class C Shares beneficially owned, directly or indirectly, or over which control or direction is exercised, by each of them. The information as to Common Shares and Class C Shares beneficially owned or over which control or direction is exercised, not being within the knowledge of the Corporation, has been furnished by the respective Proposed Directors individually.

Name and municipality of residence	Position with the Corporation	Director Since	Principal occupation for Previous Five Years	Number of Common Shares and Class C Shares owned, controlled or directed
Stephen Coates Toronto, Ontario	Director	2017	Founder and Principal of Grove Capital Group – a merchant banking group specializing in the incubation and development of entrepreneurial businesses in Canada and abroad – and Grove Corporate Services – a corporate secretarial, administration and accounting support firm for small-cap companies.	135,000 ⁽¹⁾
Phuong Dinh ⁽²⁾ Kitchener, Ontario	Director (Chair of the Board)	2022	Former Chief Executive Officer and Chief Strategy and Purpose Officer of the Corporation; Founder and President, Mijem Inc.; Co-Founder and Festival Manager, Cityfest Entertainment Inc., an organization focussed on developing cultural and entertainment events in the City of Toronto; Consultant, Element Fleet Management	3,542,000
Laurie Freudenberg Toronto, Ontario	Director (proposed)	N/A	Chief Executive Officer of the Corporation; Chief Marketing Officer of the Corporation; Fractional COO and Consultant for various companies; COO, envello; Managing Partner, bricks+matter, a retail strategy consulting and transformation services firm	Nil
Erin Oor ^{(3), (4)} Edmonton, Alberta	Director	2022	Counsel, Bryan & Co. LLP, Edmonton, Alberta; General Counsel, Vice President, AutoCanada Inc..	Nil
Alex Pekurar ^{(3), (4)} Toronto, Ontario	Director	2022	Chief Financial Officer of Antares Gaming Corp, a private esports company	Nil

Notes:

(1) Comprised of 63,310 Common Shares and Class C Shares held by Boilingbroke Investments Inc., a company wholly owned by Mr. Coates and 71,690 Common Shares and Class C Shares held by Grove Corporate Services Ltd., a company wholly owned by Mr. Coates.

(2) Mr. Dinh resigned his position as Chief Executive Officer of the Corporation effective April 14, 2022 and was appointed as Chief Strategy and Purpose Officer of the Corporation as of such date. Effective June 30, 2022, Mr. Dinh resigned as Chief Strategy and Purpose Officer of the Corporation.

(3) Member of the Audit Committee. Mr. Pekurar is the chair of the Audit Committee.

(4) Member of the Compensation, Nominating and Corporate Governance Committee.

During the last five years, the Proposed Directors have been engaged in their present principal occupations or in other executive capacities with the companies indicated opposite their names or with related or affiliated companies.

To the knowledge of the Corporation, except as disclosed below, no director of the Corporation or any of the Proposed Directors are, or have been within the past 10 years, a director or officer of any corporation that, while such person was acting in that capacity, was the subject of a cease trade or similar order or an order that denied such corporation access to any exemptions under Canadian securities legislation for a period of more than 30 consecutive days, or, while such person was acting in that capacity or within one year thereafter, was declared bankrupt or made a voluntary assignment in bankruptcy, 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.

Mr. Stephen Coates was a Director of International Zeolite Corp. at the time a failure to file cease trade order was issued against such company on November 2, 2018 by the British Columbia Securities Commission. The failure to file cease trade order was issued as a result of International Zeolite Corp. having failed to file its annual audited financial statements for the year ended June 30, 2018, annual management's discussion and analysis for the year ended June 30, 2018, and certification of annual filings for the year ended June 30, 2018. The failure to file cease trade order was revoked on December 12, 2018 following the filing of the outstanding continuous disclosure documents.

To the knowledge of the Corporation, no director of the Corporation or any of the Proposed Directors are, or have been subject to any penalties or sanctions imposed by a court relating to Canadian securities legislation or by a Canadian securities regulatory authority, or has entered into a settlement agreement with a Canadian securities regulatory authority, nor has any director of the Corporation or any of the Proposed Directors been subject to any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable investor in deciding whether to vote for a Proposed Director.

To the knowledge of the Corporation, except as described below, no director of the Corporation or any of the Proposed Directors, nor any personal holding corporation of any such person, has, within the past 10 years, been declared bankrupt or made a voluntary assignment in bankruptcy, made a proposal under any legislation relating to bankruptcy or insolvency or been 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 that individual.

3. Appointment of Auditors

Management proposes that Zeifmans LLP, located at 201 Bridgeland Avenue, Toronto, Ontario, M6A 1Y7, be appointed as auditor of the Corporation to hold office until the next annual meeting of shareholders. Zeifmans LLP were appointed as the auditors of the Corporation on January 14, 2022, following the completion of the Transaction. **Unless authority to do so is withheld, proxies given pursuant to this solicitation by the management of the Corporation will be voted "FOR" the appointment of Zeifmans LLP as auditor of the Corporation to hold office until the close of the next annual meeting of Shareholders, at a remuneration to be fixed by the Board.**

Additional information on the Corporation's Audit Committee, and on the Corporation's relationship with its independent auditor, is set out in the section "Audit Committee", below.

The fees paid to Zeifman's for the audit of the financial years ended July 31, 2021 (of Mijem Inc.) and July 2022 (of the Corporation) were as follows:

	2022	2021
Audit fees ⁽¹⁾	\$47,500	\$42,000
Audit-related fees ⁽²⁾	\$19,000	Nil
Tax fees ⁽³⁾	\$2,300	Nil
All other fees ⁽⁴⁾	\$19,035	Nil
Total	\$87,835	\$42,000

Notes:

- (1) "Audit fees" include fees necessary to perform the annual audit of the Corporation's consolidated financial statements. Audit fees include fees for review of tax provisions and for accounting consultations on matters reflected in the financial statements. Audit fees also include audit or other attest services required by legislation or regulation, such as comfort letters, consents, reviews of securities filings and statutory audits.
- (2) "Audit-related fees" include services that are traditionally performed by the auditor. These audit-related services include employee benefit audits, due diligence assistance, accounting consultations on proposed transactions, internal control reviews and audit or attest services not required by legislation or regulation.
- (3) "Tax fees" include fees for all tax services other than those included in Audit fees. This category includes fees for tax compliance, tax planning and tax advice. Tax planning and tax advice include assistance with tax audits and appeals, tax advice related to mergers and acquisitions, and request for rulings or technical advice from tax authorities.
- (4) "All other fees" include all other non-audit services.

STATEMENT OF EXECUTIVE COMPENSATION

The following section provides disclosure of compensation earned by the Named Executive Officers and directors of the Corporation in connection with their office or employment with the Corporation for the financial year ended December 31, 2021 for those former directors and officers of the Corporation prior to completion of the Transaction and for the financial years ended July 31, 2021 and 2022 for each of the Directors and the Chief Executive Officer, Chief Financial Officer and the other most highly compensated

executive officer of the Corporation. The following information is presented in accordance with the requirements of Form 51-102F6V – *Statement of Executive Compensation – Venture Issuers* (“**Form 51-102F6V**”)

For the purposes of this Circular, a Named Executive Officer of the Corporation means each of the following individuals:

- (a) the chief executive officer (“**CEO**”);
- (b) the chief financial officer (“**CFO**”);
- (c) in respect of the Corporation and its subsidiaries, the most highly compensated executive officer or the most highly compensated individual acting in a similar capacity, other than the CEO and CFO, whose total compensation was more than \$150,000 for the financial year; and
- (d) each individual who would be a Named Executive Officer under paragraph (c) but for the fact that the individual was neither an executive officer of the Corporation or its subsidiaries, nor acting in a similar capacity, at the end of the financial year.

The following individuals are considered to be Named Executive Officers of the Corporation for the fiscal year ended July 31, 2022: Laurie Freudenberg, CEO, Gord Tomkin, CFO, and Phuong Dinh, Former CEO and Former Chief Strategy and Purpose Officer.

In connection with the consummation of the Transaction, the Board was reconstituted. Ms. Michelle Moore, Mr. Gerry Gravina and Mr. Nirvaan Meharchand resigned as directors and Messrs. Dinh, Oor, Pekurar and Saad joined the Board. Mr. Saad has since resigned from the Board effective October 31, 2022.

Summary Compensation Table

The following table sets out all compensation paid, payable, awarded, granted, given, or otherwise provided, directly or indirectly, by the Corporation to each Named Executive Officer and director, in any capacity, for the last two fiscal years ended July 31, 2021 and 2022 and for the former Named Executive Officers and directors of the Corporation prior to the completion of the Transaction for the year ended December 31, 2021.

Table of compensation excluding compensation securities							
Name and position	Fiscal Year	Salary, Consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites (\$)	Value of all other compensation (\$)	Total compensation (\$)
Laurie Freudenberg, CEO ⁽¹⁾	2022	78,231	Nil	Nil	Nil	Nil	78,231
	2021	Nil	Nil	Nil	Nil	Nil	Nil
Gord Tomkin, CFO ⁽²⁾	2022	167,869	Nil	Nil	Nil	Nil	167,869
	2021	17,175	Nil	Nil	Nil	Nil	17,175
Phuong Dinh, Former CEO and CSPO ⁽³⁾	2022	102,901	Nil	Nil	Nil	Nil	102,901
	2021	77,846	Nil	Nil	Nil	Nil	77,846
Stephen Coates ⁽⁴⁾	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021	Nil	Nil	Nil	Nil	Nil	Nil
Erin Oor, Director ⁽⁵⁾	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021	Nil	Nil	Nil	Nil	Nil	Nil
Alex Pekurar, Director ⁽⁵⁾	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021	Nil	Nil	Nil	Nil	Nil	Nil
Maged Saad, Director ^{(5), (6)}	2022	Nil	Nil	Nil	Nil	Nil	Nil
	2021	Nil	Nil	Nil	Nil	Nil	Nil
Former Officers and Directors of Great Oak Enterprises Ltd.							
Stephen Coates Former President, CEO and Director ⁽⁷⁾	2021	Nil	Nil	Nil	Nil	Nil	Nil
Geoff Kritzing, Former CFO	2021	Nil	Nil	Nil	Nil	Nil	Nil
Catherine Beckett, Former Secretary	2021	Nil	Nil	Nil	Nil	Nil	Nil
Michelle Moore, Former Director	2021	Nil	Nil	Nil	Nil	Nil	Nil
Gerry Gravina, Former Director	2021	Nil	Nil	Nil	Nil	Nil	Nil
Nirvaan Meharchand, Former Director	2021	Nil	Nil	Nil	Nil	Nil	Nil

Notes:

- Ms. Freudenberg was appointed CEO of the Corporation effective April 14, 2022. Prior to that, Ms. Freudenberg served as Chief Marketing Officer of the Corporation.
- Mr. Tomkin was appointed CFO of the Corporation effective January 6, 2022.
- Mr. Dinh was the Chief Executive Officer of the Corporation until his resignation as such effective April 14, 2022 whereupon Mr. Dinh assumed the role of Chief Strategy and Purpose Officer until his resignation from such capacity effective June 30, 2022.
- Mr. Coates was the CEO of the Corporation until the closing of the Transaction. Represents compensation paid to Mr. Coates in his capacity as a Director of the Corporation since the closing of the Transaction. Information as to compensation paid to Mr. Coates prior to the closing of the Transaction is furnished below.
- Appointed as directors upon closing of the Transaction.
- Mr. Saad resigned as a director effective October 31, 2022.
- During the fiscal year of the Corporation ended December 31, 2021, The Corporation paid to Grove Corporate Services Ltd., fees in the amount of \$37,500 for rent, and administrative, management, and accounting fees. Of this amount, \$9,000 was paid by Grove Corporate Services Ltd. to Geoff Kritzing. Stephen Coates did not receive any fees or compensation either directly or indirectly.

Stock Options and Other Compensation Securities

The following table sets out all compensation securities granted or issued to each director and Named Executive Officer by the Corporation or one of its subsidiaries in the financial year ended July 31, 2022 for services provided or to be provided, directly or indirectly, to the Corporation or any of its subsidiaries.

Compensation Securities							
Name and position	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
Laurie Freudenberg, CEO	Stock Options	360,000 (1.27% of class)	April 14, 2022	\$0.25	\$0.10	\$0.04	January 14, 2027
Gord Tomkin, CFO	Stock Options	360,000 (1.27% of class)	January 14, 2022	\$0.25	\$0.25	\$0.04	January 14, 2027
Phuong Dinh, Former CEO and CSPO	Stock Options	629,200 (1.96% of class)	January 14, 2022	\$0.25	\$0.25	\$0.04	January 14, 2027
Stephen Coates, Director	Stock Options	125,000 (<1.0% of class)	January 14, 2022	\$0.25	\$0.25	\$0.04	January 14, 2027
Erin Oor, Director	Stock Options	125,000 (<1.0% of class)	January 14, 2022	\$0.25	\$0.25	\$0.04	January 14, 2027
Alex Pekurar, Director	Stock Options	125,000 (<1.0% of class)	January 14, 2022	\$0.25	\$0.25	\$0.04	January 14, 2027
Maged Saad, Director	Stock Options	125,000 (<1.0% of class)	January 14, 2022	\$0.25	\$0.25	\$0.04	January 14, 2027

Notes:

1. Please see “Securities Authorized for Issuance under Equity Compensation Plans - Stock Option Plan” and “Securities Authorized for Issuance under Equity Compensation Plans” for a summary of the compensation securities.
2. No compensation security has been re-priced, cancelled, replaced, had its term extended, or otherwise been materially modified, in the most recently completed financial year.

No compensation securities were exercised by a director or named executive officer during the financial year ended July 31, 2022.

Stock Option Plan

The Corporation maintains a Stock Option Plan for the benefit of directors, officers, employees and consultants. The purpose of the Stock Option Plan is to encourage common stock ownership in the Corporation by directors, executive officers, employees and consultants of the Corporation (hereinafter referred to as “Optionees”) who are primarily responsible for the management and profitable growth of the Corporation’s business and to advance the interests of the Corporation by providing additional incentive for superior performance by such persons and to enable the Corporation to attract and retain valued directors, officers and employees by granting options (the “Options” or “Option”) to purchase common shares of the Corporation on the terms and conditions set forth in the Stock Option Plan and any Stock Option agreements entered into between the Corporation and the Optionees in accordance with the Stock Option Plan.

The Stock Option Plan is administered by the Board of Directors. The maximum number of Common Shares reserved for issuance and available for purchase pursuant to options granted under the Stock Option Plan cannot exceed 10% of the total number of Common Shares of the Corporation issued and outstanding at the date of any grant made. In addition, no one Optionee shall be granted an Option which when aggregated with any other options or common shares allotted to such Optionee under the stock Option

Plan exceeds 5% of the issued and outstanding Common Shares (on a non-diluted basis), the total number of Options granted to any one Optionee in any 12-month period shall not exceed 5% of the issued and outstanding Common Shares (on a non-diluted basis), the total number of Options granted to all insiders in any 12-month period shall not exceed 10% of the issued and outstanding Common Shares (on a non-diluted basis). Furthermore, the total number of Options granted to any one consultant in any 12-month period shall not exceed 2% of the issued and outstanding Common Shares (on a non-diluted basis). The total number of Options granted to all persons, including employees, providing investor relations activities to the Corporation in any 12-month period shall not exceed 2% of the issued and outstanding Common Shares (on a non-diluted basis). Options granted to persons providing investor relations activities must vest no less frequently than over a 12-month period with no more than 25% of the Options vesting in any quarter.

Pursuant to the Stock Option Plan, the exercise price of any Options shall be not less than the closing price of the Common Shares on the date prior to the date of grant of the Options on the principal exchange on which it trades or in accordance with the pricing rules of any other stock exchange on which the Common Shares may trade in the future.

Options may be granted under the Stock Option Plan exercisable over a period not exceeding five (5) years. However, any Option granted pursuant hereto are subject to accelerated termination provisions in certain circumstances, and will terminate on the earliest of the following dates:

- (a) the date of expiration specified in the Stock Option agreement, being not more than five (5) years after the date the Option was granted;
- (b) the date of termination of the Optionee's employment or upon ceasing to be a director and/or officer of the Corporation or up to a period not exceeding six (6) months thereafter for any cause other than by retirement, permanent disability or death unless the Optionee was retained to provide Investor Relations Activities in which case up to a period not exceeding thirty (30) days thereafter;
- (c) one (1) year after the date of the Optionee's death during which period the Option may be exercised only by the Optionee's legal representative or the person or persons to whom the deceased Optionee's rights under the Option shall pass by will or the applicable laws of descent and distribution, and only to the extent the Optionee would have been entitled to exercise it at the time of their death if the employment of the Optionee had been terminated by the Corporation on such date; and
- (d) up to six (6) months after termination of the Optionee's employment by permanent disability or retirement under any retirement plan of the Corporation during which six (6) month period the Optionee may exercise the Option to the extent the Optionee was entitled to exercise it at the time of such termination provided that if the Optionee shall die within such six (6) month period, then such right shall be extended to six (6) months following the death of the Optionee and shall be exercisable only by the persons described above and only to the extent therein set forth.

Subject to any required regulatory approval (including the approval of any stock exchange on which the Corporation's securities are listed) and subject to any shareholder approval, the Board of Directors may from time to time amend or revise the terms of the Stock Option Plan or may discontinue the Stock Option Plan at any time provided however that no such right may, without the consent of the Optionee, in any manner adversely affect their rights under any Option theretofore granted under the Plan.

Employment, Consulting and Management Agreements

Other than as set forth below, no written employment contract exists between the Corporation and any Named Executive Officer under which compensation was provided during the most recently completed financial year.

Ms. Laurie Freudenberg has a written employment agreement with the Corporation pursuant to which Ms. Freudenberg acts as the CEO of the Corporation. The employment agreement provides for monthly payments in the amount of \$15,000. The Corporation will be entitled to terminate the agreement with just cause or without cause with no notice requirement. The CEO may terminate the agreement with four weeks' notice of resignation. The contract pursuant to which Ms. Freudenberg's services are provided includes confidentiality clauses and provisions with respect to the assignment of intellectual property developed in connection with Ms. Freudenberg's services to the Corporation.

The Corporation is a party to a Consulting Services Agreement with xiBoss Corporation pursuant to which the services of Mr. Tomkin are provided as CFO. Pursuant to the work order providing for Mr. Tomkin's services, Mr. Tomkin's services are charged to the Corporation at a rate of \$150.00 per hour. The Corporation can terminate the work order providing for Mr. Tomkin's services by providing 30 calendar days' notice.

Termination and Change of Control Benefits

The Corporation does not have any contract, agreement, plan or arrangement that provides for payments to the Named Executive Officers at, following, or in connection with any termination (whether voluntary, involuntary or constructive), resignation, retirement, a change in control of the Corporation or a change in a Named Executive Officer's responsibilities. The Corporation anticipates that it may enter into engagement contracts with the certain Named Executive Officers and such contracts may contain termination and change of control benefits. Such contracts will be approved by the Board of Directors of the Corporation.

Pension Plan Benefits

The Corporation does not have a pension plan or similar benefit program.

Oversight and Description of Director and Named Executive Officer Compensation of the Corporation

The Board of Directors is responsible for developing and implementing the directors' compensation plan upon the recommendations of the Compensation, Nominating and Corporate Governance Committee. The main objectives of the directors' compensation plan are (a) to attract and retain the services of the most qualified individuals, (b) to compensate the directors in a manner that is commensurate with the risks and responsibilities assumed in board and board committee membership, and is competitive with other comparable public issuers, and (c) to align the interests of the directors with those of the Shareholders.

The Compensation, Nominating and Corporate Governance Committee is responsible for reviewing the Corporation's policy regarding remuneration of Directors and making recommendations to the Board. Currently, the Corporation's practice is to compensate the Chair of the Board and all Directors with Stock Options. For the year ended July 31, 2022, Phuong Dinh was awarded 275,000 Stock Options, all other Directors Erin Oor, Alex Pekurar, Stephen Coates, and Maged Saad were awarded 125,000 Stock Options each. The Corporation anticipates that the Compensation, Nominating and Governance Committee will re-evaluate this, and will recommend any changes, for approval by the Board of Directors of the Corporation.

In setting compensation for the Named Executive Officers, the Board of Directors, upon the recommendations of the Compensation, Nominating and Corporate Governance Committee, reviews salaries paid to the executive officers of the Corporation, salaries and bonuses paid to other officers of equivalent role in the industry and the Named Executive Officers' impact on the achievement of the Corporation's objectives for the previous and current financial year.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table sets out certain details as at July 31, 2022, with respect to the Stock Option Plan, being the sole compensation plan pursuant to which equity securities of the Corporation are authorized for issuance. A description of the Stock Option Plan may be found earlier in this Circular under the heading "*Statement of Executive Compensation – Compensation Discussion and Analysis*".

Plan	Number of securities to be issued upon exercise of outstanding options	Weighted average exercise price of outstanding options (\$)	Number of Common Shares remaining available for future issuance under the Stock Option Plan
Stock Option Plan	2,763,182 ⁽¹⁾	\$0.2346	15,582

Notes:

1. No stock options have been issued since the end of the financial year ended July 31, 2022.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

As at the date hereof, none of the executive officers, directors, employees or former executive officers, directors or employees of the Corporation or any of its subsidiaries was indebted to the Corporation or any of its subsidiaries and, as at the date hereof, the indebtedness, if any, of such persons to other entities was not the subject of a guarantee, support agreement, letter of credit or similar arrangement or understanding provided by the Corporation or any of its subsidiaries.

MANAGEMENT CONTRACTS

Management services for the Corporation are not, to any substantial degree, performed by persons other than the executive officers of the Corporation. The Corporation was not subject to any management agreement for the financial year ended July 31, 2022.

INTERESTS OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

For the purpose of this Circular, an "**Informed Person**" of the Corporation means: (a) a director or executive officer of the Corporation; (b) a director or executive officer of a person or corporation that is itself an Informed Person or subsidiary of the Corporation; (c) any person or corporation who beneficially owns, directly or indirectly, voting securities of the Corporation or who exercises control or direction over voting securities of the Corporation or a combination of both, carrying more than 10% of the voting rights attached to all outstanding voting securities of the Corporation, other than voting securities held by the person or corporation as underwriter in the course of a distribution; and (d) the Corporation, if it has purchased, redeemed or otherwise acquired any of its own securities, for so long as it holds any of its securities.

To the knowledge of the Corporation, no Informed Person of the Corporation, and no associate or affiliate of any such person, at any time, has or had any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any transaction that has materially affected the Corporation, in any proposed transaction that could materially affect the Corporation, or in any matter to be acted upon at the Meeting, except as disclosed below.

REPORT ON CORPORATE GOVERNANCE

The Corporation and the Board recognize the importance of corporate governance to the effective management of the Corporation and to the protection of its stakeholders, particularly Shareholders. The Corporation is pleased to present its approach to corporate governance which is designed with a view to ensuring that the business and affairs of the Corporation are effectively managed so as to enhance Shareholder value. The Board fulfills its mandate directly and through its committees at regularly scheduled meetings or as required. The directors are kept informed regarding the Corporation’s operations at regular meetings, or as otherwise required and through reports and discussions with management on matters within their particular areas of expertise. Frequency of meetings may be increased and the nature of the agenda items may be changed depending upon the state of the Corporation’s affairs and in light of opportunities or risks that the Corporation faces.

National Policy 58-201 – *Corporate Governance Guidelines* establishes corporate governance guidelines which apply to all public companies. National Instrument 58-101 – *Disclosure of Corporate Governance Practices* mandates disclosure of corporate governance practices which disclosure is set out below, in accordance with Form 58-101F2 – *Corporate Governance Disclosure (Venture Issuers)*.

Board of Directors

Five (5) directors are being nominated for election to the Board of Directors.

Pursuant to National Instrument 52-110 – *Audit Committees* (“NI 52-110”), a director is considered independent if he or she has no direct or indirect material relationship with the Corporation that the Board believes could reasonably be perceived to materially interfere with his or her ability to exercise independent judgment. NI 52-110 sets out certain situations where a director is deemed to have a material relationship with the Corporation.

The Board of Directors considers Erin Oor and Alex Pekurar to be independent. The Board of Directors considers that Stephen Coates and Phuong Dinh are not independent by virtue of having being executive officers of the Corporation within the preceding two years. If elected, Ms. Freudenberg will not be independent by virtue of being the Corporation’s Chief Executive Officer.

As considered necessary or desirable, the independent members of the Board of Directors are able to meet without the non-independent directors being present.

Directorships

Other than as follows, none of the current directors of the Corporation currently serve as a director of any other reporting issuers:

Name	Reporting Issuer	Market
Stephen Coates	International Zeolite Corp. (British Columbia) Royal Wins Corporation (Canada) Xigem Technologies Corporation (Canada) Currie Rose Resources Inc. (British Columbia) Exploratus Ltd. (Alberta) Radbourne Developments Inc. (Canada) Rossiter Mining Corp. (Canada) Toro Dorado Minerals Inc. (Canada)	TSX Venture Exchange Canadian Securities Exchange Canadian Securities Exchange TSX Venture Exchange N/A Public Filer - Unlisted Public Filer - Unlisted Public Filer - Unlisted
Alex Pekurar	UpSnap Inc.	Canadian Securities Exchange

Orientation and Continuing Education

The Board has not adopted formal steps to orient new board members. Their continuing education is typically derived from correspondence with their legal counsel to remain up to date with developments in relevant corporate and securities law matters. With respect to orientation of new Board members, the Corporation anticipates orientation of new Board members will be conducted via informal meetings with the incumbent members of the Board, briefings by management, and the provision of copies of or access to the Corporation’s minute books, board materials and other relevant corporate information.

The Corporation does not in the near term anticipate adopting formal policies respecting continuing education for members of the Board. However, members of the Board will be encouraged to communicate with management, legal counsel, external auditors and consultants to keep themselves current on industry trends and developments and changes in legislation (with management's assistance), and to attend related industry seminars. Members of the Board will have full access to the officers of the Corporation and to its corporate and business records.

Ethical Business Conduct

As part of its responsibility for the stewardship of the Corporation, the Board seeks to foster a culture of ethical conduct by requiring the Corporation to carry out its business in line with high business and moral standards and applicable legal and financial requirements.

In exercising their powers and discharging their duties, the Board is required to act honestly and in good faith with a view to the best interests of the Corporation, and to exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances. The Board encourages and promotes an overall culture of ethical business conduct by promoting compliance with applicable laws, rules and regulations; providing guidance to officers, directors, employees and consultants, to help them recognize and deal with ethical issues; promoting a culture of honesty, integrity and accountability; and ensuring awareness of disciplinary action for violations of ethical business conduct.

The Board takes steps to ensure directors exercise independent judgment in considering transactions and agreements in respect of which a director or an employee or consultant of the Corporation has a material interest, which include ensuring that such individuals are familiar with rules concerning reporting conflicts of interest and obtaining direction from the Board or a member of senior management of the Corporation regarding any potential conflicts of interest.

In the next 12 months, the Board intends to adopt a written code of business conduct and ethics (the “Code”), which will apply to all employees, contractors, consultants, officers and directors of the Corporation. The purpose of the Code is to, among other things, promote honest and ethical conduct, promote the avoidance of conflicts of interest, promote compliance with applicable laws, rules and regulations, provide guidance to employees, contractors, consultants, officers and directors of the Corporation to help them recognize and deal with ethical issues and help foster a culture of honesty and accountability for the Corporation. Once adopted by the Board, a copy of the Code will be filed with the regulators, in accordance with applicable legislation, and will be available under the Corporation's profile on SEDAR at www.sedar.com.

The Board intends to adopt a written “Whistleblower Policy” which establishes procedures for: (i) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, auditing matters or violations of the Code; and (ii) the submission by employees, contractors, consultants, directors or officers of the Corporation, on a confidential and anonymous basis, of concerns regarding questionable accounting, auditing matters or violations of the Code, any other policy, charter or mandate of the Corporation, or applicable laws, rules and regulations.

The Board has adopted an “Insider Trading and Blackout Period Policy” to ensure, among other things: (i) strict compliance by all insiders with all requirements relating to the reporting of insider trading and with respect to trading when in possession of “undisclosed material information” (as defined in the policy); and (ii) that individuals subject to scheduled and unscheduled blackout periods adhere to the restrictions on trading as set out in the policy.

Nomination of Directors

The Compensation, Nominating and Corporate Governance Committee, on behalf of the Board, is responsible for the nomination of directors and identifying new candidates for appointment to the Board. In that regard, the Board is also responsible for identifying the competencies and skills required for nominees to the Board, with a view to ensuring that the Board is comprised of directors with the necessary skills and experience to facilitate effective decision-making. The Board may retain external consultants or advisors to conduct searches for appropriate potential director candidates if necessary.

The Board will consider its size each year when it determines the number of directors to be nominated for election. The Board will identify and recommend new nominees as directors of the Corporation based upon the following considerations:

- (i) the competencies and skills necessary for the Board as a whole to possess;
- (ii) the competencies and skills necessary for each individual director to possess;
- (iii) the competencies and skills which each new nominee of the Board is expected to bring; and
- (iv) whether the proposed nominees to the Board will be able to devote sufficient time and resources to the Corporation.

Mr. Erin Oor and Mr. Alex Pekurar are members of the Compensation, Nominating and Corporate Governance Committee. Currently, such Committee does not have a chair.

Compensation

The Compensation, Nominating and Corporate Governance Committee is responsible for making recommendations regarding remuneration of Directors. The details of the current director remuneration policy and details of the remuneration paid to Directors for the last fiscal year are set out earlier in this Circular under the heading "*Statement of Executive Compensation – Director Compensation*".

The Corporation's Executive Compensation Program is administered by the Board of Directors upon the recommendations of the Compensation, Nominating and Corporate Governance Committee, including the appointment and remuneration of executive officers of the Corporation. The details of such remuneration are set out earlier in this Circular under the heading "*Statement of Executive Compensation*".

Diversity of the Board and Senior Management

The Corporation encourages diversity in the composition of the Board and requires periodic review of the composition of the Board as a whole to recommend, if necessary, measures to be taken so that the Board reflects the appropriate balance of diversity, knowledge, experience, skills and expertise required for the Board as a whole. The Corporation endorses the principle that the Board should have a balance of skills, experience and diversity of perspectives appropriate to the business.

The Board has not yet adopted a written policy or targets relating to the identification and nomination of designated groups (including women, Aboriginal peoples, persons with disabilities and members of visible minorities) to the Board. And while competence, skillset and experience remain the foremost qualifications for nomination, the Board does take into consideration a nominee's potential to contribute to diversity within the Board. Given that diversity is part of determining the overall balance, the Board has not yet adopted a gender specific policy target. The Board will review its structure and diversity annually and may set diversity aspirations regarding the Board's optimum composition as part of the identification and nomination of members of the Board. The Board will consider a number of factors, including gender, ethnic and geographic diversity, age, business experience, professional expertise, sexual identity, religion, family upbringing, neuro-diversity, personal skills, personal experience and personal perspectives, when seeking and considering new members for nomination or evaluating Board nominees for re-election.

Notwithstanding the foregoing, recommendations concerning Board nominees are, foremost, based on merit and performance, with due regard to the overall effectiveness of the Board, with diversity being taken into consideration, as it is beneficial that a diversity of backgrounds, views and experiences be present at the Board and management levels. The Board has not currently adopted a policy on term limits or other forms of board renewal.

The Board is expected to comprise four male Directors and one female Director. Consistent with the Corporation's approach to diversity at the Board level, hiring practices include consideration of diversity across designated groups. Senior Management includes one individual who identifies as female. The Board will, among other factors in the making of executive officer appointments, consider the level of representation of designated groups. In searches for new executive officers, the Board will consider the level of diversity in management as one of several factors used in its search process. Notwithstanding the foregoing, all executive officer appointments will always be based on merit, having regard to the requirements of the Corporation.

The Corporation does not have a target number of executive officers from designated groups. Given the small size of the executive team, Management believes that implementing targets is not appropriate at this time. However, in the Corporation's hiring practices, it considers the level of representation of women in executive officer positions.

Board Committees

The Corporation does not have any standing committees other than the Audit Committee and the Compensation, Nominating and Corporate Governance Committee.

The Audit Committee is responsible for monitoring the Corporation's systems and procedures for financial reporting and internal control, reviewing certain public disclosure documents, including the Corporation's annual audited financial statements and unaudited quarterly financial statements, and monitoring the performance and independence of the Corporation's external auditors. The Audit Committee is also responsible for reviewing with management the Corporation's risk management policies, the timeliness and accuracy of the Corporation's regulatory filings and all related party transactions as well as the development of policies and procedures related to such transactions.

The Compensation, Nominating and Corporate Governance Committee is responsible for, among other things: (i) annually reviewing, approving and recommending to the Board for approval the remuneration of the senior executives of the Corporation; (ii) reviewing and recommending to the Board for its approval the remuneration of directors; (iii) developing and submitting to the Board recommendations with regard to bonus entitlements, other employee benefits and bonus plans; (iv) reviewing on an annual basis the remuneration policies of the Corporation, including the total remuneration (including benefits) and the main components thereof for the directors and senior executives of the Corporation, and comparing such remuneration policies with the remuneration practices of peers in the same industry; (v) reviewing periodically bonus plans and any share-based compensation plans and considering these in light of new trends and practices of peers in the Corporation's industry; (vi) identifying, evaluating and

recommending Board candidates; (vii) evaluating Board structure and organization; and (viii) monitoring the effectiveness of and compliance with corporate governance policies and procedures.

In addition to the Audit Committee and the Compensation, Nominating and Corporate Governance Committee, independent committees will be appointed from time to time, when appropriate.

Assessments

The Board of Directors intends to make informal annual assessments regarding the effectiveness of the Board of Directors itself and individual directors in fulfilling their responsibilities, as well as the adequacy of information provided to directors, communication between the Board of Directors and management and the strategic direction and processes of the Board of Directors.

Audit Committee Information

Audit Committee's Charter

The text of the Corporation's audit committee's charter is attached hereto as Appendix A.

Composition of the Audit Committee

The members of the Audit Committee of the Corporation are Alex Pekurar (Chair) and Erin Oor. The Audit Committee will endeavour to appoint another member of the committee prior to the next meeting to review financial statements of the Corporation. All members are financially literate and all of the members are independent as determined in accordance with section 1.4 of NI 52-110.

Relevant Education and Experience

All members of the Audit Committee of the Corporation have been involved with public companies and each has experience as directors or officers of reporting issuers or private companies.

Each Audit Committee member has had extensive experience reviewing financial statements. Each member has an understanding of the Corporation's business and has an appreciation for the relevant accounting principles for that business.

Erin Oor

Mr. Oor has recently returned to private legal practice – rejoining, as Counsel, the Edmonton-based law firm of Bryan & Co. LLP.

Most recently, Mr. Oor served as Vice President, Corporate Development & Administration, and Corporate Secretary of AutoCanada Inc. (ACQ-TSX). At AutoCanada, Mr. Oor oversaw the team responsible for dealership acquisitions, as well as all matters relating to legal and compliance.

Mr. Oor joined AutoCanada in 2014 and retired in February of 2019. From 2012 to 2014, he was General Counsel for Unified Alloys Inc. and General Manager of Unified Alloys (Ontario). From 2007 to 2012, he was Vice President and General Counsel for VoodooVox Inc., a TSX listed corporation (previously Call Genie Inc.). Mr. Oor began his professional career spending 14 years as a lawyer and then partner with Bryan & Company LLP.

Mr. Oor has a Bachelor of Arts and Bachelor of Laws degree from the University of Alberta and is a member of the Law Society of Alberta.

Mr. Oor is currently a member of the Board of Directors of the Alberta Lacrosse Association. He has previously served on the Board of Directors of ABC Head Start, and has been the Executive Chair of the Rocky Mountain Lacrosse League. He has served on the Boards of, or in leadership positions with various business and community organizations throughout his career.

Alex Pekurar

Alex Pekurar is currently Chief Financial Officer of Antares Gaming Corp, a private esports company. Mr. Pekurar has more than 15 years of leadership experience in both technology and accounting industries, including CFO of UpSnap Inc, a public adtech company, and CFO of Opera Event Corp, a private media company. In his community Mr. Pekurar currently serves as treasurer of Street Haven at the Crossroads, an emergency shelter for women. Mr. Pekurar attained his CPA designation at RSM Canada, where he focused on public company reporting including helping public companies transition to international reporting standards (IFRS). He holds a Bachelor of Applied Science in Computer Engineering from the University of Toronto and a Masters of Management and Professional Accounting from the Rotman School of Management at the University of Toronto.

Audit Committee Oversight

At no time during the fiscal year completed July 31, 2022 was a recommendation of the audit committee to nominate or compensate an external auditor not adopted by the Board of Directors of the Corporation.

Reliance on Certain Exemptions

At no time since the beginning of the fiscal year ended July 31, 2022 has the Corporation relied on the following exemption: (a) the exemption in section 2.4 (De Minimis Non-audit Services), or (b) the exemption in subsection 6.1.1 (4) (Circumstances Affecting the Business or Operations of the Venture Issuer), (c) the exemption in subsection 6.1.1 (5) (Events Outside Control of Member), (d) the exemption in subsection 6.1.1 (6) (Death, Incapacity or Resignation), or (e) an exemption from this Instrument, in whole or in part, granted under Part 8 (Exemption).

Pre-Approval Policies and Procedures

The audit committee of the Corporation has not adopted specific policies and procedures for the engagement of non-audit services, but all such services will be subject to the prior approval of the audit committee. It is not anticipated that the Corporation will adopt specific policies and procedures.

AVAILABLE INFORMATION

Additional information relating to the Corporation is available on SEDAR at www.sedar.com. Financial information about the Corporation is provided in the Corporation's comparative annual financial statements and management's discussion and analysis for its most recently completed financial year.

Shareholders may request copies of the Corporation's financial statements and management's discussion and analysis by contacting the Corporation at 647 291-4673 or in person at 50 Carroll St., Toronto, Ontario M4M 3G3.

OTHER MATTERS

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

DIRECTORS' APPROVAL

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

DATED: December 20, 2022

**BY ORDER OF THE BOARD OF DIRECTORS OF MIJEM
NEWCOMM TECH INC.**

(signed) "*Laurie Freudenberg*"

Laurie Freudenberg
Chief Executive Officer

SCHEDULE "A"

CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

1. Purpose

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of Mijem Newcomm Tech Inc. (the "Corporation") is appointed by the Board to assist the Corporation and the Board in fulfilling their respective obligations relating to the integrity of the internal financial controls and financial accounting and reporting of the Corporation.

2. Composition

- (a) The Committee shall be composed of three or more directors, as designated by the Board from time to time.
- (b) The Chair of the Committee (the "Chair") shall be designated by the Board or the Committee from among the members of the Committee.
- (c) The Committee shall comply with all applicable securities laws, instruments, rules and policies and regulatory requirements (collectively "Applicable Laws"), including those relating to composition, independence and financial literacy. Each member of the Committee shall be independent within the meaning of National Instrument 52-110 – Audit Committees and financially literate within the meaning of Applicable Laws.
- (d) Each member of the Committee shall be appointed by, and serve at the pleasure of, the Board. The Board may fill vacancies in the Committee by appointment from among the members of the Board.

3. Meetings

- (a) The Committee shall meet at least quarterly in each financial year of the Corporation. The Committee shall meet otherwise at the discretion of the Chair, or a majority of the members of the Committee, or as may be required by Applicable Laws.
- (b) A majority of the members of the Committee shall constitute a quorum. If within one hour of the time appointed for a meeting of the Committee, a quorum is not present, the meeting shall stand adjourned to the same hour on the next business day following the date of such meeting at the same place. If at the adjourned meeting a quorum as hereinbefore specified is not present within one hour of the time appointed for such adjourned meeting, such meeting shall stand adjourned to the same hour on the second business day following the date of such meeting at the same place. If at the second adjourned meeting a quorum as hereinbefore specified is not present, then, at the discretion of the members then present, the quorum for the adjourned meeting shall consist of the members then present (a "Reduced Quorum").
- (c) If and whenever a vacancy shall exist in the Committee, the remaining members of the Committee may exercise all powers and responsibilities of the Committee so long as a quorum remains in office or a Reduced Quorum is present in respect of a specific Committee meeting. Where a vacancy occurs at any time in the membership of the Committee, it may be filled by the Board.
- (d) The Committee shall hold an in-camera session without any officers present at each meeting of the Committee, unless such a session is not considered necessary by the members present.
- (e) The time and place at which meetings of the Committee are to be held, and the procedures at such meetings, will be determined from time to time by the Chair. A meeting of the Committee may be called by notice, which may be given by written notice, telephone, facsimile, email or other electronic communication at least 48 hours prior to the time of the meeting. However, no notice of a meeting shall be necessary if all of the members are present either in person or by means of telephone or web conference or other communication equipment, or if those absent waive notice or otherwise signify their consent to the holding of such meeting.
- (f) Members may participate in a meeting of the Committee by means of telephone, web conference or other communication equipment.
- (g) If the Chair of the Committee is not present at any meeting of the Committee, one of the other members of the Committee present at the meeting shall be chosen by the Committee to preside. The Chair (or other Committee member, as applicable) presiding at any meeting shall not have a casting vote.

- (h) The Committee shall keep minutes of all meetings, which shall be available for review by the Board. Except in exceptional circumstances, draft minutes of each meeting of the Committee shall be circulated to the Committee for review within 14 days following the date of each such meeting.
- (i) The Committee may appoint any individual, who need not be a member, to act as the secretary at any meeting.
- (j) The Committee may invite such other directors, officers and employees of the Corporation and such other advisors and persons as is considered advisable to attend any meeting of the Committee. For greater certainty, the Committee shall have the right to determine who shall, and who shall not, be present at any time during a meeting of the Committee.
- (k) Any matter to be determined by the Committee shall be decided by a majority of the votes cast at a meeting of the Committee called for such purpose. Any action of the Committee may also be taken by an instrument or instruments in writing signed by all of the members of the Committee (including in counterparts, by facsimile or other electronic signature) and any such action shall be as effective as if it had been decided by a majority of the votes cast at a meeting of the Committee called for such purpose. In case of an equality of votes, the matter will be referred to the Board for decision.
- (l) The Committee shall report its determinations and recommendations to the Board.

4. **Resources and Authority**

The Committee has the authority to:

- (a) engage, at the expense of the Corporation, independent counsel and other experts or advisors as is considered advisable;
- (b) determine and pay the compensation for any independent counsel and other experts and advisors retained by the Committee;
- (c) communicate directly with the independent auditor of the Corporation (the "Independent Auditor");
- (d) conduct any investigation considered appropriate by the Committee;
- (e) request the Independent Auditor, any officer or other employee of, or outside counsel for, the Corporation to attend any meeting of the Committee or to meet with any members of, or independent counsel or other experts or advisors to, the Committee; and
- (f) have unrestricted access to the books and records of the Corporation.

Responsibilities

5. **Financial Accounting, Internal Controls and Reporting Process**

The Committee is responsible for:

- (a) reviewing any management report on, and assessing the integrity of, the internal controls over the financial reporting of the Corporation and monitoring the proper implementation of such controls;
- (b) reviewing and reporting to the Board on, or if mandated by the Board, approving the quarterly unaudited financial statements, management's discussion and analysis (the "MD&A"), press release and other financial disclosure related thereto that is required to be reviewed by the Committee pursuant to Applicable Laws;
reviewing and reporting to the Board on the annual audited financial statements, the MD&A, press release and other financial disclosure related thereto that is required to be reviewed by the Committee pursuant to Applicable Laws;
- (c) monitoring the conduct of the audit function;
- (d) discussing and meeting with, when considered advisable to do so and in any event no less frequently than annually, the Independent Auditor, the Chief Financial Officer (the "CFO") and any other officer or other employee of the Corporation which the Committee wishes to meet with, to review accounting principles, practices, judgments of management, internal controls and such other matters as the Committee considers appropriate; and
- (e) reviewing any post-audit or management letter containing the recommendations of the Independent Auditor and management's response thereto and monitoring the subsequent follow-up to any identified weaknesses.

6. **Public Disclosure**

The Committee shall:

- (a) review the quarterly and annual financial statements, the related MD&A, quarterly and annual financial reporting press releases and any other public disclosure documents that are required to be reviewed by the Committee pursuant to Applicable Laws;
- (b) review and discuss with officers of the Corporation any guidance being provided on the expected future results and financial performance of the Corporation and provide its recommendations on such guidance to the Board; and
- (c) review from time to time the procedures which are in place for the review of the public disclosure by the Corporation of financial information extracted or derived from the financial statements of the Corporation and periodically assess the adequacy of such procedures.

7. **Risk Management**

The Committee should inquire of the officers and the Independent Auditor as to the significant risks or exposures, both internal and external, to which the Corporation is subject, and review the actions which the officers have taken to minimize such risks. In conjunction with the Board, the Committee should annually review the financial risks associated with the directors' and officers' third-party liability insurance and other insurance of the Corporation.

8. **Corporate Conduct**

The Committee should ensure that there is an appropriate standard of corporate conduct relating to the internal controls and financial reporting of the Corporation.

The Committee should establish procedures for:

- (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls and auditing matters; and
- (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

9. **Code of Business Conduct and Ethics**

With regard to the Code of Business Conduct and Ethics of the Corporation (the "Code"), the Committee should:

- (a) review from time to time and recommend to the Board any amendments to the Code and monitor the policies and procedures established by the officers of the Corporation to ensure compliance with the Code;
- (b) review actions taken by the officers of the Corporation to ensure compliance with the Code, the results of the confirmations and the responses to any violations of the Code;
- (c) following the receipt of any complaint submitted under the Code, the Committee shall investigate each matter and take corrective disciplinary action, if appropriate, up to and including termination of employment.
- (d) if deemed appropriate by the Committee, investigations of suspected violations of the Code may be referred to the Governance and Nominating Committee;
- (e) monitor the disclosure of the Code, any proposed amendments to the Code and any waivers to the Code granted by the Board;
- (f) review the policies and procedures instituted to ensure that any departure from the Code by a director or officer of the Corporation which constitutes a "material change" within the meaning of Applicable Laws is appropriately disclosed in accordance with Applicable Laws.

10. **Whistleblower Policy**

The Committee shall review from time to time the Whistleblower Policy of the Corporation (the "Policy") to determine whether the Policy is effective in providing appropriate procedures to report violations (as defined in the Policy) or suspected violations and recommend to the Board any amendments to the Policy.

11. **Anti-Bribery and Anti-Corruption Policy**

The Committee shall review and evaluate the Anti-Bribery and Anti-Corruption Policy of the Corporation on an annual basis to determine whether such policy is effective in ensuring compliance by the Corporation, its directors, officers, employees, consultants and contractors with the Corruption of Foreign Public Officials Act (Canada), the Criminal Code (Canada) and any other similar laws applicable to the Corporation.

12. **Independent Auditor**

- (a) The Committee shall recommend to the Board, for appointment by shareholders, a firm of external auditors to act as the Independent Auditor and shall monitor the independence and performance of the Independent Auditor. The Committee shall arrange and attend, as considered appropriate and at least annually, a private meeting with the Independent Auditor, shall review and approve the remuneration of such Independent Auditor and shall ensure that the Independent Auditor reports directly to the Committee.
- (b) The Committee shall ensure that the lead audit partner at the Independent Auditor is changed every seven years.
- (c) The Committee should resolve any otherwise unresolved disagreements between the officers of the Corporation and the Independent Auditor regarding the internal controls or financial reporting of the Corporation.
- (d) The Committee should pre-approve all audit and non-audit services not prohibited by law, including Applicable Laws, to be provided by the Independent Auditor. The Chair may, and is authorized to, pre-approve non-audit services provided by the Independent Auditor up to a maximum amount of \$25,000 per engagement.
- (e) The Committee should review the audit plan of the Independent Auditor, including the scope, procedures and timing of the audit.
- (f) The Committee should review the results of the annual audit with the Independent Auditor, including matters related to the conduct of the audit.
- (g) The Committee should obtain timely reports from the Independent Auditor describing critical accounting policies and practices applicable to the Corporation, the alternative treatment of information in accordance with International Financial Reporting Standards that were discussed with the CFO, the ramifications thereof and the Independent Auditor's preferred treatment and should review any material written communications between the Corporation and the Independent Auditor.
- (h) The Committee should review the fees paid by the Corporation to the Independent Auditor and any other professionals in respect of audit and non-audit services on an annual basis.
- (i) The Committee should review and approve from time to time the Corporation's hiring policy regarding partners, employees and former partners and employees of the present and any former Independent Auditor.
- (j) The Committee should monitor and assess the relationship between the officers of the Corporation and the Independent Auditor and monitor the independence and objectivity of the Independent Auditor.
- (k) The Committee shall have the authority to engage the Independent Auditor to review the unaudited interim financial statements of the Corporation.

13. **Other Responsibilities**

- (a) The Committee should review and assess from time to time the adequacy of this charter and submit any proposed amendments to the Board for consideration.
- (b) The Committee should perform any other activities consistent with this charter and Applicable Laws as the Committee or the Board considers advisable.

14. **Chair**

The Chair should:

- (a) provide leadership to the Committee and oversee the functioning of the Committee;
- (b) chair meetings of the Committee (unless not present), including in-camera sessions and report to the Board following each meeting of the Committee on the activities and any recommendations

- and decisions of the Committee and otherwise at such times and in such manner as the Chair considers advisable;
- (c) ensure that the Committee meets at least quarterly in each financial year of the Corporation and otherwise as is considered advisable;
 - (d) in consultation with the Chair of the Board (the "Chair"), the Lead Director, if any, and the members of the Committee, establish dates for holding meetings of the Committee;
 - (e) set the agenda for each meeting of the Committee, with input from other members of the Committee, the Chair, the Lead Director, if any, and any other appropriate individuals;
 - (f) approve the expenses for the CEO;
 - (g) ensure that Committee materials are available to any director upon request;
 - (h) act as a liaison and maintain communication with the Chair, the Lead Director, if any, and the Board to co-ordinate input from the Board and to optimize the effectiveness of the Committee;
 - (i) report annually to the Board on the role of the Committee and the effectiveness of the Committee in contributing to the effectiveness of the Board;
 - (j) assist the members of the Committee to understand and comply with the responsibilities contained in this charter;
 - (k) foster ethical and responsible decision making by the Committee;
 - (l) review, together with the Board (unless responsibility is delegated to the Committee by the Board), in advance of public release (i) any earnings guidance, and (ii), any press release containing financial information based upon financial statements and management's discussion and analysis that has not previously been released;
 - (m) notify the sender and acknowledge receipt of a report within five business days under the Code, or as soon as possible thereafter, except where a report was submitted on a confidential, anonymous basis;
 - (n) consider complaints relating to accounting matters covered by the Policy, undertake an investigation of the violation or suspected violation of the Policy as defined in the Policy and promptly report to the Committee and the Board any complaint that may have material consequences for the Corporation and, for each financial quarter of the Corporation, the Chair should, with input from the Chair, if applicable, report to the Committee and to the Independent Auditor, the aggregate number, the nature and the outcome of the complaints received and investigated under the Policy;
 - (o) monitor complaints received through the Whistle Blower hotline service.
 - (p) together with the Governance and Nominating Committee, oversee the structure, composition and membership of, and activities delegated to, the Committee from time to time;
 - (q) ensure appropriate information is provided to the Committee by the officers of the Corporation to enable the Committee to function effectively and comply with this charter;
 - (r) ensure that appropriate resources and expertise are available to the Committee;
 - (s) ensure that the Committee considers whether any independent counsel or other experts or advisors retained by the Committee are appropriately qualified and independent in accordance with Applicable Laws;
 - (t) facilitate effective communication between the members of the Committee and the officers of the Corporation and encourage an open and frank relationship between the Committee and the Independent Auditor;
 - (u) attend, or arrange for another member of the Committee to attend, each meeting of the shareholders of the Corporation to respond to any questions from shareholders that may be asked of the Committee;
 - (v) in the event a Chair is not appointed by the Board at the first meeting of the Board following the annual meeting of shareholders each year and the position of Chair of the Governance and Nominating Committee is vacant, serve as the interim Chair until a successor is appointed; and
 - (w) perform such other duties as may be delegated to the Chair by the Committee or the Board from time to time.