TRANSFER AGENT AND REGISTRAR AGREEMENT

THIS AGREEMENT is made as of the 19 day of May, 2020 in the City of Vancouver, in the Province of British Columbia, Canada.

BETWEEN: RUMBLE CAPITAL CORP.

a corporation existing under the laws of having a

registered office in the City of Vancouver in the Province of British Columbia

(the "Corporation")

AND:

ODYSSEY TRUST COMPANY, a trust company incorporated under the laws of the *Loan and Trust Corporations Act* (Alberta) with an office in the City of Calgary in the Province of Alberta

("Odyssey")

This Agreement witnesses that in consideration of the mutual agreements contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties hereto, the parties covenant and agree as follows:

1. Transfer Agent and Registrar

1.1 The Corporation hereby appoints Odyssey as its Transfer Agent and Registrar for the common shares of the Corporation (the "Shares"), and Odyssey hereby accepts such appointment based upon the terms herein contained.

2. Registers of Holders and Transfers

- 2.1 Odyssey shall keep at its principal office in the City of Calgary the register of holders and the register of transfers of Shares. Subject to any laws and government regulations in force from time to time and to any general or particular instructions as may from time to time be given to it by the Corporation, and subject to any other written agreement applicable to Odyssey from time to time, Odyssey shall:
 - (a) make such entries from time to time in the Register as are necessary in order that the
 accounts of each holder of Shares be properly and accurately kept and transfers of
 Shares properly recorded;
 - (b) upon payment of any applicable taxes in respect of the transfer of Shares, effect the transfer of Shares to the transferees thereof:
 - (c) record on the Register the particulars of all transfers of Shares; and
 - (d) furnish to the Corporation, upon the reasonable request and at the expense of the Corporation, such statements, lists, entries, information and material, concerning transfers and other matters, as are maintained or prepared by it pursuant hereto.

3. Direct Registration and Share Certificates

- 3.1 Shares issued shall be held in "book entry" form via the Direct Registration System ("DRS") and evidenced by DRS advices and/or DRS statements. The Corporation hereby confirms that it has reviewed its articles of incorporation, by-laws and other governing documents and such documents allow for the issuance of book-based securities ("DRS positions"). The Corporation acknowledges and agrees that upon receipt of written instructions from the Corporation to Odyssey, Odyssey may issue DRS positions represented by DRS advices and/or statements by mail, e-mail or other means, on all new Share issuances and/or transfers other than when specifically requested by the Shareholder or its representative to issue a Share certificate.
- 3.2 Odyssey shall keep or cause to be kept at the Register Offices a stock of unissued Share certificates.
- 3.3 The Corporation shall not issue any Share certificate without such certificate being countersigned by Odyssey in its capacity as Transfer Agent.
- 3.4 In the case of the loss, theft or destruction of any Share certificate, before a replacement certificate will be issued, Odyssey must receive:
 - a) evidence satisfactory to Odyssey of the loss, theft or destruction of such certificate; and
 - b) an open penalty bond indemnifying each of the Corporation and Odyssey from any claims, suits, losses, damages, costs, and fees connected with the issue of such new certificate for Shares, or by reason of the original certificate for Shares remaining outstanding. Such open penalty bond shall be issued by an insurance company licensed to do business in all provinces of Canada and shall be in a form acceptable to Odyssey.
- 3.5 The Corporation represents and warrants that all Shares issued and outstanding on the date of this Agreement are issued and outstanding as fully-paid and non-assessable and that with respect to future allotments and issuances of Shares, Odyssey shall be entitled to regard such Shares as fully-paid and non-assessable.
- 3.6 Odyssey shall be entitled to treat as valid any Share certificate or DRS position for Shares purporting to have been issued by or on behalf of the Corporation prior to the effective date of this Agreement and the Corporation shall indemnify and save harmless Odyssey, its officers, directors, employees, successors, assigns and agents from any liability or claims that may be made against them by reason of Odyssey treating any such certificate or DRS position as valid. Odyssey is hereby expressly relieved from any duty or obligation to verify the signature or the authority to sign of the person or persons purporting to sign any such certificate on behalf of the Corporation or on behalf of any other institution that was appointed the Transfer Agent of the Shares prior to the Effective Date.

4. Dividend Disbursing Agent

- 4.1 The Corporation hereby appoints Odyssey as agent to distribute to holders of Shares dividends as may from time to time be declared by the board of directors of the Corporation and Odyssey hereby accepts such appointment upon the terms herein contained.
- 4.2 Odyssey shall disburse dividends in accordance herewith upon receiving written direction from the Corporation and a certified copy of a resolution of the board of directors of the Corporation declaring such dividends.

- 4.3 At least one business day before the date on which such dividends are payable, the Corporation shall deliver to Odyssey by electronic transfer or certified cheque, funds sufficient to pay such dividends, or make such other arrangements for the provision of funds as may be agreeable between the parties. Notwithstanding the foregoing, all payments in excess of \$25 million in Canadian dollars (or such other amount as determined from time to time by the Canadian Payments Association) must be made by electronic transfer.
- 4.4 If any funds are received by Odyssey in the form of uncertified cheques, Odyssey shall be entitled to delay the time for release of such funds until such uncertified cheques shall be determined to have cleared the financial institution upon which the same are drawn.

5. Other Services

- 5.1 Odyssey shall perform such other services normally incident with the role of Transfer Agent and Registrar or Dividend Disbursing Agent, but not expressly set forth herein or in the attached Schedule A, as the Corporation may request in writing from time to time for such fees as may be agreed to from time to time between the parties, in accordance with the terms hereof.
- 5.2 Odyssey may be required to perform other work on behalf of the Corporation with respect to new or existing industry regulations (related to provincial Securities Acts, the U.S. Securities Exchange Act of 1934, the Income Tax Act, Unclaimed Property legislation or other). Odyssey is hereby authorized, at its discretion and at the expense of the Corporation, where applicable, to perform such work.
- 5.3 The Corporation acknowledges and agrees that Odyssey may, notwithstanding any other provision of this Agreement, appoint one or more agents ("**Sub-agents**") to maintain branch registers or records of transfers or perform certain functions in respect of cities in which Odyssey does not have an office (which may be required by the Corporation to maintain or achieve a listing on a particular stock exchange or to meet a regulatory requirement). Odyssey shall notify the Corporation of any such Sub-agent so appointed. The parties agree to work in co-operation with any Sub-agent that Odyssey may duly appoint. The fees and expenses to Odyssey of any such Sub-agent shall be added to and form part of its compensation hereunder.

6. Signatories

- 6.1 The Corporation shall deliver to Odyssey certified specimens of the signatures of the individuals authorized to sign Share certificates, written instructions, officer's certificates, and other documents on behalf of the Corporation.
- 6.2 The Corporation shall deliver evidence of the appointment of its signatories as such evidence may be requested from time to time by Odyssey. The Corporation shall promptly advise Odyssey, in writing, as to any changes in the authorized signatories and the directors of the Corporation and shall simultaneously provide new certified specimen signatures to Odyssey and Odyssey shall not be charged with notice of any such change in authorized signatories unless and until such notice is provided in writing in accordance with Section 15.
- Odyssey may act upon any signature or certificate or other document believed by it to be genuine and to have been signed by the proper person or persons. Odyssey may refuse to process any requested transfer or perform any other act requested of it if it is not

satisfied as to the propriety of the request or the sufficiency of the evidence provided in support of such request.

7. Authorization to Act on Electronic Instructions

- 7.1 The Corporation hereby directs Odyssey to accept and act upon directions including treasury directions sent to Odyssey via facsimile or e-mail.
- 7.2 The Corporation acknowledges that:
 - (a) Facsimile and e-mail are not secure means of communication. Some of the risks of facsimile and e-mail communications are that:
 - (A) someone could intercept, read, retransmit or alter a communication;
 - (B) facsimile transmissions and e-mails can be lost, delivered late, or not received; and
 - (C) someone can send unauthorized facsimile transmissions and e-mails that appear to emanate from a secure source.
 - (b) In reviewing directions received via facsimile or email, Odyssey shall rely upon the specimen signatures of the individuals authorized to sign for the Corporation, as provided by the Corporation, from time to time.
- 7.3 Odyssey shall be entitled to act upon any direction received via facsimile, scan or e-mail that Odyssey believes to be genuine.
- 7.4 Odyssey retains the right, at all times, to refuse to process any direction where Odyssey questions the legitimacy of the direction. Where Odyssey questions the legitimacy of a direction, Odyssey shall make a good faith effort to promptly confirm the legitimacy of the direction, which may include requesting an originally signed direction. Odyssey shall not be liable to the Corporation or any party for any losses caused by Odyssey's refusal to act on a direction that Odyssey is not able to confirm to be legitimate.

8. Legal Advice and Appointment of Service Providers

- 8.1 Odyssey is hereby authorized, at its discretion and at the expense of the Corporation:
 - (a) to refer all documents or requests relating to any transfers or any other matters contemplated by this Agreement or requested to be performed pursuant to this Agreement to the Corporation's or Odyssey's legal counsel for advice, and Odyssey shall be entitled but not required to rely on such advice; and
 - (b) to employ such counsel, consultants, experts, advisers, agents or agencies as it may reasonably require for the purpose of discharging its duties hereunder and shall not be responsible for the actions or conduct of such parties where reasonable care was taken in selecting such parties.

9. Limitation of Liability and Indemnification

9.1 Odyssey shall not be liable for any action taken or omitted to be taken by Odyssey under or in connection with this Agreement, except for losses caused principally and directly by Odyssey's gross negligence, bad faith or willful misconduct.

- 9.2 Notwithstanding any other provision of this Agreement, Odyssey's liability shall be limited in the aggregate to the greater of (a) the amount deposited with it for the purpose of a distribution in respect of all or part of which the claim of liability has been made and (b) the amount of fees paid by the Corporation to Odyssey in the twelve (12) months immediately preceding the first receipt by Odyssey of notice of the claim.
- 9.3 The Corporation hereby agrees to indemnify and hold harmless Odyssey and each of its directors, officers, employees, shareholders and agents (each, an "Indemnified Party"), from and against any and all claims, demands, assessments, proceedings, suits, actions, losses, penalties, judgments, damages, costs, expenses, fees and liabilities whatsoever, including, without limitation, legal fees and expenses on a solicitor and client basis, that any Indemnified Party may suffer or incur, or that may be asserted against any of them, in consequence of, arising from or in any way relating to this Agreement (as the same may be amended, modified or supplemented from time to time), except where same results principally and directly from the gross negligence, willful misconduct or bad faith on the part of the Indemnified Party.
- 9.4 The Corporation agrees that its liability hereunder shall be absolute and unconditional, regardless of the correctness of any representations of any third parties and regardless of any liability of third parties to any of the Indemnified Parties, and shall accrue and become enforceable without prior demand or any other precedent action or proceeding.
- 9.5 Notwithstanding and without limitation of any other provision of this Agreement, and notwithstanding whether such losses or damages are foreseeable or unforeseeable, Odyssey and each Indemnified Party shall not be liable under any circumstances whatsoever for any breach by any other person, which term includes corporations, partnerships, trusts or other entities, of securities law or other rule of any securities regulatory authority, for lost profits or for special, indirect, incidental, consequential, exemplary, aggravated or punitive losses or damages.
- 9.6 For so long as the Corporation is a client of Odyssey, the Corporation undertakes to advise Odyssey in writing as soon as reasonably practicable in the event that the Corporation becomes, or ceases to be, a reporting issuer with the United States Securities and Exchange Commission.
- 9.7 The provisions of this Section 9 shall survive the resignation or removal of Odyssey and the termination of this Agreement.

10. Protection of Odyssey

- 10.1 Odyssev shall:
 - (a) retain the right not to act and shall not be liable for refusing to act unless it has received clear instructions and/or documentation (which documentation must not require the exercise of any discretion or independent judgment) and sufficient time to give effect to such instructions and/or documentation;
 - (b) retain the right to refuse the transfer of any Shares until such time as Odyssey is satisfied, acting reasonably, that:
 - (A) the Share certificate, if applicable, presented to Odyssey is valid;
 - (B) the endorsement on the Share Certificate or DRS statement or appended stock power of attorney, as applicable, is genuine; and

(C) the transfer requested is properly and legally authorized.

Odyssey shall not incur any liability in refusing in good faith to effect any transfer which in its judgment is improper or unauthorized, or in carrying out in good faith any transfer which in its judgment is proper or authorized;

- (c) be entitled to treat as valid any Share certificate purporting to have been issued by or on behalf of the Corporation prior to the date of this Agreement;
- (d) be required to disburse funds only to the extent that funds have been deposited with it;
- (e) incur no liability with respect to the delivery or non-delivery of any Share certificate whether delivered by hand, mail or other means;
- (f) with respect to any amount held on account of dividends or other distributable amount which is unclaimed or which cannot be paid for any reason, be under no obligation to invest or reinvest the same but shall, subject to any applicable unclaimed property legislation, only be obligated to hold same in a current or other non-interest bearing account pending payment to the person or persons entitled thereto, and shall be entitled to retain for its own account any benefit earned by the holding of same prior to its disposition in accordance with this Agreement;
- (g) retain the right not to act and shall not be liable for refusing to act if, due to a lack of information or for any other reason whatsoever, Odyssey, in its sole judgment, determines that such act might cause it to be in non-compliance with any applicable anti-money laundering or anti-terrorist legislation, regulation or guideline. Further, should Odyssey, in its sole judgment, determine at any time that its acting under this Agreement has resulted in its being in non-compliance with any applicable anti-money laundering or antiterrorist legislation, regulation or guideline, then Odyssey shall have the right to resign on 10 days' written notice to the Corporation, provided that (i) Odyssey's written notice shall describe the circumstances of such non-compliance; and (ii) if such circumstances are rectified to Odyssey's satisfaction within such 10 day period, then such resignation shall not be effective; and
- (h) be under no obligation to prosecute or defend any action or suit in respect of its agency relationship under this Agreement, but will do so at the request of the Corporation provided that the Corporation furnishes indemnity and funding satisfactory to Odyssey, acting reasonably, against any liability, cost or expense which might be incurred.

11. Privacy

11.1 Despite any other provision of this Agreement, no party hereto shall take or direct any action that would contravene, or cause the other to contravene, applicable federal and/or provincial legislation that addresses the protection of individuals' personal information (collectively, "Privacy Laws"). The Corporation shall, prior to transferring or causing to be transferred personal information to Odyssey, obtain and retain required consents of the relevant individuals to the collection, use and disclosure of their personal information, or shall have determined that such consents either have previously been given upon which the parties can rely or are not required under the Privacy Laws. Odyssey shall use commercially reasonable efforts to ensure that its services hereunder comply with Privacy Laws. Specifically, Odyssey agrees: (a) to have a designated chief privacy officer; (b) to maintain policies and procedures to protect personal information and to receive and respond to any privacy complaint or inquiry; (c) to use personal information solely for the purposes of providing its services under or ancillary to this Agreement and not to use it

for any other purpose except with the consent of or direction from the Corporation or the individual involved; (d) not to sell or otherwise improperly disclose personal information to any third party; and (e) to employ administrative, physical and technological safeguards to reasonably secure and protect personal information against loss, theft, or unauthorized access, use or modification.

12. Documents

- 12.1 The Corporation agrees that it will promptly furnish to Odyssey from time to time:
 - (a) certified copies of all articles, any amendments thereto and all relevant By-laws;
 - (b) certified copies of all resolutions or other authorizing documents allotting or providing for the issuance of Shares:
 - (c) a current list of the directors of the Corporation upon any change to this information;
 - (d) certified copies of all relevant documents and proceedings relating to increases and reductions in the Corporation's capital, the reorganization of or change in its share capital or the bankruptcy or the insolvency or winding-up of the Corporation; and
 - (e) that number of unissued Share certificates as is necessary for Odyssey to perform its obligations hereunder from time to time.

13. Custody

13.1 All Share certificates and accompanying documentation surrendered to Odyssey on any transfer of Shares or on exchanges of certificates in respect to any change in or reorganization of capital shall be cancelled by Odyssey and held by it in accordance with its record retention policy. Odyssey shall not be required to hold such certificates after the expiry of such period and in any case is hereby authorized to destroy such certificates forthwith after the end of a six (6) year period. Any storage expenses incurred for retaining custody of the Share certificates and related records in connection with the services hereunder shall be at the sole expense of the Corporation.

14. Assignment

14.1 Any entity resulting from the merger, amalgamation or continuation of Odyssey or succeeding to all or substantially all of its transfer agency business (by sale of such business or otherwise), shall thereupon automatically become the Transfer Agent and Registrar hereunder without further act or formality. This Agreement shall enure to the benefit of and be binding upon the parties hereto and their successors and assigns.

15. Notices

Any notice or communication to be given by one party to this Agreement to the other shall be in writing and delivered or sent, by courier, by personal delivery, by first class insured mail, by facsimile transmission or by e-mail to the following address:

If to the Corporation:

RUMBLE CAPITAL CORP. Attention: Erwin Wong

Phone: 604-377-8758

Unit 606 – 666 Burrard Street Vancouver, BC Canada V6C 3R6

Email: wongchungyao@gmail.com

If to Odyssey:

Odyssey Trust Company Attention: President 350 – 300 5th Ave SW Calgary, AB T2P 3C4

Phone: 587-885-0960

Email: clients@odysseytrust.com

or to such other address as the party to whom such notice or communication is to be given shall have last designated to the party giving the same in the manner specified in this Section 15. Any such notice or communication shall be deemed to have been given and received by the addressee: (a) if sent by courier or personal delivery, upon actual delivery; (b) if sent by mail, five (5) business days after posting; and (c) if sent by e-mail transmission, upon the same business day if given during the ordinary business hours of the addressee, or the next following business day if given outside of such hours.

16. Fees and Expenses

- 16.1 The Corporation shall pay Odyssey for the above-mentioned services and for all additional services required to fulfill its obligations hereunder or provided in connection herewith in accordance with the existing tariff or fees, hereto attached as Schedule "A" Fees, which fees are subject to revision by Odyssey from time to time on thirty (30) days' written notice, and shall reimburse Odyssey for all costs and expenses incurred in connection herewith. Without limiting the generality of the foregoing and notwithstanding any other provision of this Agreement or of any tariff or fees, the Corporation agrees to pay Odyssey such additional compensation, costs and expenses as are agreed between the parties to be warranted by any additional time, effort and/or responsibility incurred or expended by Odyssey in order to comply with any laws or regulations it may be subject to as Registrar, Transfer Agent or as dividend distribution disbursing agent, including, without limitation, unclaimed property legislation or future imposed regulations.
- 16.2 All out of pocket costs and expense recoveries are payable in advance, unless otherwise agreed to in writing.
- 16.3 In the event that a corporate action or reorganization occurs, the Corporation agrees to compensate Odyssey at a rate based on the terms of the transaction and the duties required of Odyssey.
- Unless paid in advance, the Corporation shall pay Odyssey the fees and expenses within thirty (30) days of the date of Odyssey's invoice. The Corporation acknowledges that late payment may be subject to interest charges as indicated on the invoice. All amounts so payable and the interest thereon will be payable out of any assets in the possession of Odyssey in priority to amounts owing to any other persons.

- The Corporation agrees that the fees of Odyssey are confidential information. As such, the Corporation agrees not to disclose such fees to a third party without Odyssey's prior written consent, save and except for disclosure (a) to the Corporation's professional advisors, and (b) as required by law.
- 16.6 In the event the Corporation defaults in its payment obligations to Odyssey hereunder, Odyssey shall have the right, commencing thirty (30) days following written notification to the Corporation of such default and unless such default has been remedied, to immediately suspend service or terminate this Agreement, subject to Odyssey's rights and recourses under this Agreement or applicable law.

17. Further Assurances and Co-operation

17.1 The parties hereto shall with reasonable diligence do all such things and provide all such reasonable assurances and execute all such documents, agreements and other instruments as may reasonably be necessary or desirable for the purpose of carrying out the provisions and intent of this Agreement. The parties further acknowledge that the implementation of this Agreement will require the co-operation and assistance of each of them.

18. Tax

- 18.1 For the purposes of this Agreement:
 - (a) "Tax" or "Taxes" includes all taxes, duties, fees, premiums, assessments, imposts, levies and other charges of any kind whatsoever imposed by any governmental authority, together with all interest, penalties, fines, additions to tax or other additional amounts imposed in respect thereof;
 - (b) "Tax Processing" means the evaluation and calculation of Taxes, the withholding and remittance of Tax, filing, preparation and issuance of Tax slips and summaries, reporting in respect of Taxes and reporting to any governmental authority in respect of the Corporation or any shareholder; and
 - (c) "Tax Matters" means such Tax Processing to be performed in respect of Canadian Taxes in accordance the *Income Tax Act* (Canada), the regulations thereunder and provincial income tax acts, as applicable that may be delegated to and accepted by Odyssey.
- The Corporation shall be solely responsible for all Tax Processing relating to or arising from the duties or actions contemplated by this Agreement, except as specifically delegated to and accepted by Odyssey pursuant to this Agreement or as may otherwise be agreed in writing by the parties. Odyssey shall process only such Tax Matters as have been specifically delegated to it pursuant to this Agreement or as may be otherwise agreed in writing. Odyssey shall be entitled to rely upon and assume, without further inquiry or verification, the accuracy and completeness of any Tax Processing information, documentation or instructions received by Odyssey, directly or indirectly, from or on behalf of the Corporation, any shareholder or any other person. If Odyssey agrees to undertake any Tax Matters, Odyssey shall act as an agent of the Corporation for such Tax Matters in accordance with instructions from the Corporation.

19. Counterparts

19.1 This Agreement may be executed in any number of counterparts and delivered by facsimile or other electronic means, each of which when so executed shall be deemed to be an original, and such counterparts together shall comprise one and the same instrument and, notwithstanding their date of execution, shall be deemed to bear the date as of the date first above written.

20. Force Majeure

20.1 Neither party shall be liable to the other, or held in breach of this Agreement, if prevented, hindered, or delayed in the performance or observance of any provision contained herein by reason of act of God, riots, terrorism, acts of war, epidemics, governmental action or judicial order, earthquakes, or any other similar causes (including, but not limited to, mechanical, electronic or communication interruptions, disruptions or failures). Performance times under this Agreement shall be extended for a period of time equivalent to the time lost because of any delay that is excusable under this Section.

21. Entire Agreement

21.1 This Agreement and all schedules contemplated by or delivered under or in connection with this Agreement constitute the entire agreement between the parties with respect to the subject matter and supersedes all prior agreements, negotiations, discussions, undertakings, representations, warranties and understandings, whether written or oral. No amendment, supplement, modification, waiver or termination of this Agreement shall be binding unless executed in writing by the party to be bound thereby.

22. Headings and Interpretation

22.1 The insertion of headings and the division of this Agreement into Sections and Subsections are included solely for convenience of reference and shall not affect the construction or interpretation of this Agreement. This Agreement is the joint product of the parties, has been subject to mutual consultation, negotiation and agreement and will not be construed for or against any party.

23. Severability

23.1 If any provision of this Agreement shall be held invalid or unenforceable in any jurisdiction, such invalidity or unenforceability shall attach only to such provision in such jurisdiction, and shall not in any manner affect such provision or render it invalid or unenforceable in any other jurisdiction or affect any other provision of this Agreement in such jurisdiction or any other jurisdiction.

24. Termination

- 24.1 This Agreement may be terminated by either the Corporation or Odyssey upon ninety (90) days' notice, in writing, being given to the other.
- 24.2 Upon the termination of this Agreement and provided that the Corporation is in compliance with all of the terms of this Agreement, including the payment of all amounts owing to Odyssey hereunder, Odyssey shall deliver over to the Corporation (or to such third party as the Corporation otherwise requests) the Registers, Share certificates and any other documents connected with the business of the Corporation as reasonably requested. A receipt signed by the Chairman, the President, any Vice President or the

Corporate Secretary of the Corporation (or, where delivery to a third party is requested by the Corporation, a receipt signed by such third party) shall be a valid discharge to Odyssey.

25. Governing Law

25.1 This Agreement shall be construed in accordance with the laws of the Province of Alberta and the federal laws of Canada applicable therein. Each party attorns to the jurisdiction of the courts of the Province of Alberta and all courts of appeal therefrom.

26. Business Day

26.1 For purposes of this Agreement, "business day" means any day on which Odyssey's offices are generally open for the transaction of commercial business, but does not in any event include a Saturday, Sunday, civic or statutory holiday in the Province of Alberta or, if the Shares are listed on the , a day which is not a trading day on the TSX Venture Exchange.

In witness whereof this Agreement has been duly executed by the parties hereto as of the date and at the place first above written.

		INC	

Per: (signed) Erwin Wong

Erwin Wong

Per: (signed) Benjamin Asuncion

Benjamin Asuncion

ODYSSEY TRUST COMPANY

Per: (signed) Dianna Reimer