

NOTICE OF ANNUAL GENERAL MEETING OF SHAREHOLDERS

NOTICE IS HEREBY GIVEN that an annual general meeting (the “**Meeting**”) of shareholders of **Link Global Technologies Inc.** (the “**Company**” or “**Link**”) will be held at 1430 – 800 West Pender Street, Vancouver, BC, V6C 2V6, and via teleconference at 1-800-201-2439 (passcode 823072), on Friday, August 7, 2020, at the hour of 10:00 a.m. (Vancouver time), for the following purposes:

1. to receive the annual financial statements of the Company for the financial year ended November 30, 2019, together with the report of the auditors thereon;
2. to fix the number of directors at three;
3. to elect the directors of the Company for the ensuing year;
4. to confirm the appointment by the board of directors of, and to appoint, the auditors of the Company for the ensuing year and to authorize the directors to set their remuneration; and
5. to transact such other proper business as may properly come before the Meeting or any adjournment(s) or postponement(s) thereof.

*In view of the ongoing concerns and public health guidance regarding the COVID-19 outbreak, and to mitigate risks to the health and safety of the community, the Company asks all shareholders **not to attend the Meeting in person**, but encourages shareholders to vote in advance of the Meeting by proxy and to join the Meeting by teleconference. **To access the Meeting by teleconference, dial toll free at 1-800-201-2439 (passcode 823072).***

If any shareholders still wish to attend the Meeting in person, the Company asks them to exercise caution and only do so in accordance with the guidelines of the Public Health Agency of Canada, and not to attend if they or someone they reside with may have come into contact with persons afflicted with COVID-19, or if they suspect they may have symptoms associated with COVID-19.

This notice is accompanied by a Management Information Circular (the “**Circular**”); either a form of proxy for registered shareholders (“**Proxy**”) or a voting instruction form for beneficial shareholders (“**VIF**”); and a form for shareholders to request mailing of the Company’s interim and annual financial statements and management’s discussion and analysis.

The board of directors of the Company has fixed the close of business on Friday, July 3, 2020, as the record date (the “**Record Date**”), being the date for the determination of the registered holders of common shares of the Company entitled to receive notice of, and to vote at, the Meeting and any adjournment or postponement thereof.

Registered shareholders who are unable to attend the Meeting in person are requested to complete, date, sign and return the enclosed form or Proxy so that as large a representation as possible may be had at the Meeting. To be valid, the completed Proxy must be deposited with the Company’s transfer agent, Odyssey Trust Company at the following address: Suite 323 – 409 Granville Street, Vancouver, British Columbia V6C 1T2, not later than 10:00 a.m. (Vancouver time) on Wednesday, August 5, 2020, or, if the Meeting is adjourned, not later than 48 hours, excluding Saturdays, Sundays and holidays, preceding the time of such adjourned meeting.

If you are a non-registered Shareholder and receive a VIF from the transfer agent, please complete and return the VIF in accordance with the instructions provided by the transfer agent. If you are a non-registered Shareholder and receive these materials through your broker or through another intermediary, please complete and return the materials in accordance with the instructions provided to you by your broker or such other intermediary. If you do not complete and return the aforementioned materials, as applicable, in accordance with the instructions, you may lose your right to vote at the Meeting.

DATED at Vancouver, British Columbia, this 7th day of July, 2020.

BY ORDER OF THE BOARD

(signed) “*Stephen Jenkins*”

STEPHEN JENKINS
President, Chief Executive Officer and Director



LINK GLOBAL TECHNOLOGIES INC.

MANAGEMENT INFORMATION CIRCULAR

FOR THE ANNUAL GENERAL MEETING OF SHAREHOLDERS
TO BE HELD ON AUGUST 7, 2020

This information is given as of July 3, 2020 unless otherwise noted.

SOLICITATION OF PROXIES

This Management Information Circular (the “**Circular**”) is furnished in connection with the solicitation of proxies by the management of LINK GLOBAL TECHNOLOGIES INC. (the “**Company**” of “**Link**”) for use at the annual general meeting (the “**Meeting**”) of shareholders (each, a “**Shareholder**”) of the Company, to be held on Friday, August 7, 2020 at the time and location and for the purposes set forth in the accompanying Notice of Meeting (the “**Notice**”), and at any adjournment thereof.

Except as noted below, the Company has distributed or made available for distribution, copies of the Notice, the Circular and form of proxy or voting instruction form (“**VIF**”)(if applicable)(the “**Meeting Materials**”) to clearing agencies, securities dealers, banks and trust companies or their nominees (collectively, the “**Intermediaries**”) for distribution to Beneficial Shareholders (as defined below) whose common shares are held by or in custody of such Intermediaries. Such Intermediaries are required to forward such documents to Beneficial Shareholders unless a Beneficial Shareholder has waived the right to receive them. The solicitation of proxies from Beneficial Shareholders will be carried out by the Intermediaries or by the Company if the names and addresses of the Beneficial Shareholders are provided by Intermediaries. The Company will pay the permitted fees and costs of Intermediaries incurred in connection with the distribution of the Meeting Materials. The Company is not relying on the notice-and-access provisions of securities laws for delivery of the Meeting Materials to registered shareholders or Beneficial Shareholders.

APPOINTMENT OF PROXYHOLDER

A holder of Common Shares who appears on the records maintained by the Company's registrar and transfer agent as a registered holder of common shares (each a “**Registered Shareholder**”) may vote in person at the Meeting or may appoint another person to represent such Registered Shareholder as proxy and to vote the common shares of such Registered Shareholder at the Meeting. In order to appoint another person as proxy, a Registered Shareholder must complete, execute and deliver the form of proxy accompanying this Circular, or another proper form of proxy, in the manner specified in the Notice.

The persons names in the enclosed form of proxy (the “**Proxy**”) are directors and/or officers of the Company. **A SHAREHOLDER HAS THE RIGHT TO APPOINT A PERSON (WHO NEED NOT BE A SHAREHOLDER) TO ATTEND AND ACT FOR SUCH SHAREHOLDER ON HIS, HER OR ITS BEHALF AT THE MEETING OTHER THAN THE PERSONS NAMED IN THE ENCLOSED PROXY.** Such right may be exercised by inserting in the blank space provided for that purpose the name of the desired person or by completing another proper form of proxy and, in either case, delivering the completed and executed Proxy to the Company's transfer agent and registrar, Odyssey Trust Company, Proxy Department, by fax within North America at 1-800-517-4553 (toll-free); or by mail or hand delivery to Suite 323 – 409 Granville Street, Vancouver, British Columbia, V6C 1T2; or by email to proxy@odysseytrust.com; not later than forty-eight (48) hours (excluding Saturdays, Sundays and holidays) before the time fixed for the Meeting or any adjournment thereof, or delivering it to the chairman of the Meeting on the day of the Meeting or any adjournment thereof prior to the time of voting. A Proxy must be executed by the Registered Shareholder or his, her or its attorney duly authorized in writing or, if the Shareholder is a corporation, by an officer or attorney thereof duly authorized.

NON-REGISTERED HOLDERS

Only Registered Shareholders or duly appointed proxyholders are permitted to vote at the Meeting. Most Shareholders of the Company are “non-registered” Shareholders because the common shares they own are not registered in their names but are instead registered in the names of a brokerage firm, bank or other intermediary or in the name of a clearing agency. Shareholders who do not hold their common shares in their own name (referred to herein as “Beneficial Shareholders”) should note that only Registered Shareholders (or duly appointed proxyholders) may complete a Proxy or vote at the Meeting in person. If Common Shares are listed in an account statement provided to a Shareholder by a broker, then in almost all cases those Common Shares will not be registered in such Shareholder’s name on the records of the Company. Such Common Shares will more likely be registered under the name of the Shareholder’s broker or an agent of that broker. In Canada, the vast majority of such Common Shares are registered under the name of CDS & Co. (the registration name for CDS Clearing and Depository Services Inc., which company acts as nominee for many Canadian brokerage firms). Common Shares held by brokers (or their agents or nominees) on behalf of a broker’s client can only be voted (for or against resolutions) at the direction of the Beneficial Shareholder. Without specific instructions, brokers and their agents and nominees are prohibited from voting shares for the brokers’ clients.

This Circular and accompanying materials are being sent to both Registered Shareholders and Beneficial Shareholders. Beneficial Shareholders fall into two categories – those who object to their identity being known to the issuers of securities which they own (“**Objecting Beneficial Owners**”, or “**OBOs**”) and those who do not object to their identity being made known to the issuers of the securities they own (“**Non- Objecting Beneficial Owners**”, or “**NOBOs**”). Subject to the provision of National Instrument 54-101 – *Communication with Beneficial Owners of Securities of Reporting Issuers* (“**NI 54-101**”), issuers may request and obtain a list of their NOBOs from intermediaries via their transfer agents and use this NOBO list for distribution of proxy-related materials directly to NOBOs.

The Company is taking advantage of those provisions of NI 54-101 that permit the Company to deliver proxy-related materials to the Company’s NOBOs who have not waived the right to receive them (and is not sending proxy-related materials using notice-and-access). As a result, NOBOs can expect to receive a Voting Instruction Form (“**VIF**”) together with the Notice of Meeting, this Circular and related documents through your broker or through another intermediary. These VIFs are to be completed and returned in line with the instructions provided by your broker or other intermediary. **NOBOs should carefully follow the instructions provided, including those regarding when and where to return the completed VIFs.**

Should a NOBO wish to attend and vote at the Meeting in person, the NOBO must insert the NOBO’s name (or such other person as the NOBO wishes to attend and vote on the NOBO’s behalf) in the blank space provided for that purpose on the VIF and return the completed VIF in line with the instructions provided by your broker or other intermediary or the NOBO must submit, to the Company or as provided by your broker or other intermediary, any other document in writing that requests that the NOBO or a nominee of the NOBO be appointed as proxyholder. In such circumstances with respect to proxies held by management in respect of securities owned by the NOBO so requesting, the Company must arrange, without expense to the NOBO, to appoint the NOBO or a nominee of the NOBO as a proxyholder in respect of those securities. Under NI 54-101, if the Company appoints a NOBO or a nominee of the NOBO as a proxyholder as aforesaid, the NOBO or nominee of the NOBO, as applicable, must be given the authority to attend, vote and otherwise act for and on behalf of management in respect of all matters that may come before the Meeting and any adjournment or postponement thereof, unless corporate law does not permit the giving of that authority. Pursuant to NI 54-101, if the Company appoints a NOBO or its nominee as proxyholder as aforesaid, the Company must deposit the Proxy within the timeframe specified above for the deposit of proxies if the Company obtains the instructions at least one (1) business day before the termination of that time. **If a NOBO or a nominee of the NOBO is approved as a proxyholder pursuant to such request, the appointed proxyholder will need to attend the Meeting in person in order for their votes to be counted.**

NOBOs that wish to change their vote must contact their broker or other intermediary who provided the instructions to arrange to change their vote in sufficient time in advance of the Meeting.

In accordance with the requirements of NI 54-101, we have distributed copies of the Notice of Meeting, this Circular and related documents (collectively, the “**Meeting Materials**”) to the clearing agencies and intermediaries for onward distribution to OBOs. Intermediaries are required to forward the Meeting Materials to OBOs unless in the case of certain proxy-related materials the OBO has waived the right to receive them. Very often, intermediaries will use service companies such as Broadridge to forward the Meeting Materials to OBOs. With those Meeting Materials, intermediaries or their service companies should provide OBOs with a request for a VIF which, when properly completed and signed by such OBO and returned to the intermediary or its service company, will constitute voting instructions which the intermediary must follow. The purpose of this procedure is to permit OBOs to direct the voting of the Common Shares that they beneficially own. The Company will pay for intermediaries to deliver the proxy-related materials and request for a VIF to OBOs. **OBOs should carefully follow the instructions of their intermediary, including those regarding when and where the completed request for voting instructions is to be delivered.**

Should an OBO wish to attend and vote at the Meeting in person, the OBO should insert his or her name (or the name of the person the OBO wants to attend and vote on the OBO’s behalf) in the space provided for that purpose on the request for VIF and return it to the OBO’s Intermediary or send the Intermediary another written request that the OBO or its nominee be appointed as proxyholder. The Intermediary is required under NI 54-101 to arrange, without expense to the OBO, to appoint the OBO or its nominee as proxyholder in respect of the OBO’s common shares. Under NI 54-101, unless corporate law does not allow it, if the Intermediary makes an appointment in this manner, the OBO or its nominee, as applicable, must be given authority to attend, vote and otherwise act for and on behalf of the Intermediary (who is the registered shareholder) in respect of all matters that come before the meeting and any adjournment or postponement of the meeting. An Intermediary who receives such instructions at least one business day before the deadline for submission of Proxies is required to deposit the proxy within that deadline, in order to appoint the OBO or its nominee as proxyholder. **If an OBO requests that an Intermediary appoint the OBO or its nominee as proxyholder, the OBO or its appointed nominee, as applicable, will need to attend the meeting in person in order for the OBOs vote to be counted.**

Only Registered Shareholders have the right to revoke a proxy. NOBOs and OBOs who wish to change their vote must sufficiently in advance of the Meeting, arrange for their respective intermediaries to change their vote and, if necessary, revoke their Proxy in accordance with the revocation procedures set out below.

All references to shareholders in this Circular and the accompanying form of proxy and Notice are to Registered Shareholders of record unless specifically stated otherwise.

REVOCABILITY OF PROXIES

A Shareholder who has given a Proxy may revoke it by an instrument in writing executed by the Shareholder or by the Shareholder’s attorney authorized in writing or, if the Shareholder is a corporation, by a duly authorized officer or attorney of the corporation, and delivered either to the registered office of the Company, at Suite 1430 – 800 West Pender Street, Vancouver, BC, Canada V6C 2V6, at any time up to and including the last business day preceding the day of the Meeting or any adjournment or postponement thereof, or to the chair of the Meeting on the day of the Meeting or any adjournment or postponement thereof. A revocation of a Proxy does not affect any matter on which a vote has been taken prior to the revocation.

EXERCISE OF DISCRETION BY PROXIES

The common shares represented by a properly executed Proxy in favour of persons designated as proxyholders in the enclosed Proxy will:

- (a) be voted or withheld from voting in accordance with the instructions of the person appointing the proxyholder on any ballot that may be called for; and
- (b) where a choice with respect to any matter to be acted upon has been specified in the Proxy, be voted in accordance with the specification made in such Proxy.

If, however, direction is not made in respect of any matter, the Proxy will be voted as recommended by management of the Company.

The enclosed Proxy, when properly completed and delivered and not revoked, confers discretionary authority upon the persons appointed proxyholder thereunder to vote with respect to amendments or variations of matters identified in the Notice of the Meeting, and with respect to other matters which may properly come before the Meeting. In the event that amendments or variations to matters identified in the Notice of Meeting are properly brought before the Meeting or any further or other business is properly brought before the Meeting, the persons designated by management as proxyholders in the enclosed Proxy will have the discretion to vote in accordance with their judgment on such matters or business. At the time of the printing of this Circular, the management of the Company knows of no such amendment, variation or other matter which may be presented to the Meeting.

VOTING SECURITIES AND PRINCIPAL HOLDERS THEREOF

The authorized capital of the Company consists of an unlimited number of common shares without par value. As of the date of this Information Circular, the Company had 32,045,166 issued and outstanding common shares. The Company is also authorized to issue an unlimited number of preferred shares. There are no preferred shares issued and outstanding at the date of this Information Circular.

The Company has fixed the close of business on July 3, 2020 as the record date (the “**Record Date**”) for the purposes of determining shareholders entitled to receive the Notice and vote at the Meeting. As at the Record Date, common shares were issued and outstanding. At a general meeting of the Company, on a show of hands, every shareholder present in person shall have one vote and, on a poll, every shareholder shall have one vote for each common share of which he, she or it is the holder. The Company has no other classes of voting securities.

To the knowledge of the Company’s directors and senior officers, as of the Record Date, no person or company beneficially owns, directly or indirectly or exercises control or direction over, shares carrying more than 10% of the voting rights attached to all outstanding shares of the Company.

QUORUM AND VOTES NECESSARY TO PASS RESOLUTIONS

Under the Company’s Articles, the quorum for the transaction of business at a meeting of shareholders is one person, who is, or who represents by proxy, one or more shareholders. A simple majority of the votes of those shareholders who are present and vote either in person or by proxy at the Meeting is required in order to pass an ordinary resolution. A majority of two-thirds of the votes of those shareholders who are present and vote either in person or by proxy at the Meeting is required to pass a special resolution. There are no special resolutions proposed at this Meeting.

INTEREST OF CERTAIN PERSONS IN MATTERS TO BE ACTED UPON

Other than as disclosed elsewhere in this Information Circular, none of the current directors or executive officers, no proposed nominee for election as a director, none of the persons who have been directors or executive officers since the commencement of the last completed financial year and no associate or affiliate of any of the foregoing persons has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted upon at the Meeting, save and except for those matters pertaining to the election of directors.

STATEMENT OF EXECUTIVE COMPENSATION

Securities laws require a *Statement of Executive Compensation – Venture Issuers* in accordance with Form 51-102F6V be filed by the Company within 180 days of its fiscal year end. Form 51-102F6V prescribes the disclosure requirements in respect of the compensation of certain executive officers and directors of reporting issuers.

The executive officers of the Company for whom disclosure is required under Form 51-102F6V are individually referred to as a “NEO” or “Named Executive Officer”. An NEO or Named Executive Officer includes: (i) the Chief Executive Officer (“CEO”); (ii) the Chief Financial Officer (“CFO”); (iii) the most highly compensated executive officers at the end of the most recently completed financial year whose total compensation was in excess of \$150,000; and (iv) each individual for whom disclosure would have been provided under (c) but for the fact that the individual was neither serving as an executive officer of the Company, nor acting in a similar capacity, at the end of the more recently completed financial year.

For the purposes of this Statement of Executive Compensation, and in accordance with the foregoing definition, the Company had two NEOs during the financial year ended November 30, 2019, being Stephen Jenkins (President and CEO) and Alex Tong (CFO).

Unless otherwise stated, all currency references contained under this section “*Statement of Executive Compensation*” are expressed in ***United States Dollars***. A reference to C\$ means Canadian dollars.

Director and NEO Compensation, Excluding Compensation Securities

The following table sets forth all annual and long-term compensation for services paid to or earned by, directly or indirectly, each of the NEOs and directors, other than stock options and other compensation securities, for each of the years ended November 30, 2019 and November 30, 2018.

Name and position	Year	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites ⁽¹⁾ (\$)	Value of all other compensation ⁽²⁾ (\$)	Total compensation (\$)
Stephen Jenkins President, CEO & Director ⁽³⁾	2019	76,025	Nil	Nil	Nil	Nil	76,025
	2018	60,173	Nil	Nil	Nil	Nil	60,173 ⁽⁴⁾
Alex Tong Former CFO ⁽⁵⁾	2019	56,792	Nil	Nil	Nil	Nil	56,792
	2018	13,800	Nil	Nil	Nil	Nil	13,800
Kevin Ma Director ⁽⁶⁾	2019	Nil	Nil	Nil	Nil	Nil	Nil
	2018	32,435	Nil	Nil	Nil	Nil	32,435 ⁽⁷⁾
Robert Pirooz Director ⁽⁸⁾	2019	Nil	Nil	Nil	Nil	Nil	Nil
	2018	Nil	Nil	Nil	Nil	Nil	Nil

- (1) Perquisites provided to an NEO or director that are not generally available to all employees and that, in aggregate, are greater than (a) \$15,000 if the NEO or director’s total salary for the financial year is \$150,000 or less, (b) 10% of the NEO or director’s salary for the financial year if the NEO or director’s total salary for the financial year is greater than \$150,000 but less than \$500,000, or (c) \$50,000 if the NEO or director’s total salary for the financial year is \$500,000 or greater. The nature of any perquisites representing more than 25% of the total value of a NEO or director’s perquisites is disclosed in a footnote to this table.
- (2) Value of all other compensation includes (a) any incremental payments, payables and benefits to a NEO or director that were triggered by a change of control, severance, termination or constructive dismissal that occurred before the end of the applicable financial year, and (b) all compensation relating to defined benefit or defined contribution plans including service costs and other compensatory items such as plan changes and earnings that are different from the estimated earnings for defined benefit plans and, but (c) excluding Canada Pension Plan, similar government plans and group life, health, hospitalization, medical reimbursements and relocation plans that do not discriminate in scope, terms or operations that are generally available to all salaried employees.
- (3) Stephen Jenkins was appointed to the board of directors on March 26, 2018, and became President of the Company April 24, 2018.
- (4) Fees were paid to a company controlled by Mr. Jenkins. In 2018, an amount equal to approximately \$9,820 of the fees owed to Mr. Jenkins was converted into a total of 1,050,000 common shares and 200,000 warrants.
- (5) Alex Tong was appointed as CFO of the Company on April 5, 2018. He resigned as CFO on November 30, 2019 and was replaced by Emmerly Wang. Mr. Tong continues to provide consulting services to the Company.
- (6) Kevin Ma was appointed to the board of directors on January 29, 2018. He was CFO between January 29, 2018 and April 5, 2018, and Treasurer between January 29, 2018 and October 12, 2018.

- (7) Fees were paid to a company controlled by Mr. Ma. In 2018, these fees were converted into a total of 739,000 common shares and 200,000 warrants.
- (8) Robert Pirooz was appointed to the board of directors on October 4, 2018.

Stock Options and Other Compensation Securities

Table of Compensation Securities

The following table sets out all compensation securities granted or issued to each NEO and director by the Company or any subsidiary thereof in the year ended November 30, 2019 for services provided, or to be provided, directly or indirectly, to the Company or any subsidiary thereof.

Name and position	Type of Compensation Security	Number of Compensation Securities, Number of Underlying Securities ⁽¹⁾ 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 (\$) ⁽²⁾	Closing Price of Security or Underlying Security at Year End (\$)	Expiry Date
Stephen Jenkins ⁽³⁾ President, CEO & Director	Stock Options	600,000	Oct 12, 2018	0.10	0.18	0.40	Oct 12, 2021
Alex Tong ⁽⁴⁾ Former CFO	Stock Options	200,000	Oct 12, 2018	0.10	0.18	0.40	Oct 12, 2021
Kevin Ma ⁽⁵⁾ Director	Stock Options	400,000	Oct 12, 2018	0.10	0.18	0.40	Oct 12, 2021
Robert Pirooz ⁽⁶⁾ Director	Stock Options	1,000,000	Oct 12, 2018	0.10	0.18	0.40	Oct 12, 2021

- (1) Each outstanding stock option of the Company entitles the holder thereof to acquire, upon exercise, one common share in the capital of the Company.
- (2) The stock options were granted while the Company was a private issuer, and the price of \$0.18 was accepted by certain debtholders of the Company to be the market rate for shares of the Company as at the date of the option grants.
- (3) As at the date of this Statement of Executive Compensation, Mr. Jenkins held 600,000 stock options of the Company entitling him to acquire, upon exercise, 600,000 common shares in the capital of the Company. All options are vested.
- (4) Mr. Tong resigned as CEO of the Company effective December 1, 2019. As of the date of this Statement of Executive Compensation, Mr. Tong continued to provide consulting services to Company and held 200,000 stock options of the Company entitling him to acquire, upon exercise, 200,000 common shares in the capital of the Company. All options are vested.
- (5) As at the date of this Statement of Executive Compensation, Mr. Ma held 400,000 stock options of the Company entitling him to acquire, upon exercise, 400,000 common shares in the capital of the Company. All options are vested.
- (6) As at the date of this Statement of Executive Compensation, Mr. Pirooz held 1,000,000 stock options of the Company entitling him to acquire, upon exercise, 1,000,000 common shares in the capital of the Company. All options are vested.

Exercise of Compensation Securities by NEOs and Directors

No compensation securities were exercised by a NEO or director of the Company during the financial year ended November 30, 2019.

Stock Option Plans and Other Incentive Plans

The Board of the Company adopted an incentive stock option plan on September 17, 2018 (the “**Stock Option Plan**”), whereby it can grant stock options to directors, officers, employees and consultants of the Company. Unless authorized by the shareholders of the Company in accordance with applicable securities laws, the number of common shares that may be reserved for issuance under the Stock Option Plan, together with all of the Company’s other compensation or incentive mechanisms involving the issuance or potential issuance of common shares, is subject to the restrictions imposed under applicable securities laws.

A copy of the Stock Option Plan can be found on SEDAR at www.sedar.com as filed January 16, 2019. The Stock Option Plan is incorporated herein by reference.

As of the date of this Statement of Executive Compensation, the Company has granted 2,950,000 stock options to its directors, officers, employees and consultants.

Stock options may be granted under the Stock Option Plan to such directors, officers, employees, or consultants of the Company and its affiliates, if any, as the board of directors (the “Board”) may from time to time designate. The exercise price of options will be determined by the Board, but such price will not be less than the minimum prevailing price permitted by the Canadian Securities Exchange (“CSE”). All options granted under the Stock Option Plan will expire not later than the maximum exercise period as determined by the applicable securities laws and the policies of the CSE. Options terminate earlier as follows: (i) immediately in the event of dismissal with cause; (ii) 90 days from date of termination other than for cause; (iii) one year from the date of disability; or (iv) one year from the date of death. Options granted under the Stock Option Plan are not transferable or assignable other than by will or other testamentary instrument or pursuant to the laws of succession.

The Company does not have any other incentive plans other than its Stock Option Plan.

Employment, Consulting and Management Agreements

Consulting Agreements

Other than as set out herein, the Company does not have any employment, consulting or management agreements or arrangements with any of the Company’s current NEOs or directors.

On November 30, 2019, the Company entered into a consulting agreement with Alex Tong (the “Tong Agreement”), former CFO of the Company, pursuant to Mr. Tong’s agreement to provide certain financial and accounting services to the Company in consideration for a continuation of 200,000 incentive stock options previously granted to Mr. Tong when he was CFO. The Tong Agreement will expire July 12, 2021, unless earlier terminated on 30 days written notice (i) by Mr. Tong at his discretion or (b) by the Company in the event of a material, uncured breach by Mr. Tong of the Tong Agreement.

On December 1, 2019, the Company entered into a consulting agreement with Emmerly Wang, pursuant to Ms. Wang’s agreement to provide certain services to the Company in the capacity of CFO in consideration for C\$85 per hour of services rendered. The consulting period continues to May 31, 2020, and is renewable for consecutive terms upon agreement between Ms. Wang and the Company.

The Company entered into a CEO Employment Agreement with Stephen Jenkins effective January 1, 2020 (the “Jenkins Agreement”), with regard to his services as Chief Executive Officer of the Company, for an initial two year term that is automatically extended for successive one-year periods unless either party gives four-months’ notice not to renew prior to the current term’s end. Pursuant to the Jenkins Agreement, the Company has agreed to pay Mr. Jenkins a base salary of C\$120,000 per annum until June 1, 2020, at which time his salary will increase to C\$156,000 per annum, and up to C\$1,500 per month for office/administrative expenses and C\$1,000 per month as a vehicle allowance. The Jenkins Agreement may be terminated by the Company for cause without notice or without cause subject to the following payment obligations. Where termination of employment is made without cause, or Mr. Jenkins terminates his employment for good reason, the Company will pay to Mr. Jenkins: (i) if such without cause termination occurs before the first anniversary of the effective date of the Jenkins Agreement, an amount equal to two months’ base salary; or (ii) if such without cause termination occurs after the first anniversary of the effective date of the Jenkins Agreement, an amount equal to six months’ base salary plus 1 additional month’s salary per year of service by Mr. Jenkins as CEO of the Company, to a maximum of twenty months. On a defined change of control event, if, within six months following the event, Mr. Jenkins terminates his services for good reason or the Company terminates Mr. Jenkins employment without cause, then Mr. Jenkins will be entitled to be paid by the Company an amount equal to 200% of his annual base salary at the time of the event, and the vesting of all outstanding stock options or other equity-based awards held by Mr. Jenkins at the time will automatically accelerate and any outstanding stock options and equity-based awards held by Mr. Jenkins shall continue to be exercisable for six months following the date of termination of employment. The Jenkins Agreement contains non-disclosure and non-solicitation provisions typical of an agreement of its nature.

Termination and Change of Control Benefits

Except as specially set out above with reference to the Jenkins Agreement, there is no contract, agreement, plan or arrangement between the Company and its Named Executive Officers that provide for payments to Named Executive Officers at, following, or in connection with any termination (whether voluntary, involuntary or constructive), resignation or retirement, or as a result of a change in control of the Company or a change in a Named Executive Officer's responsibilities.

Oversight and description of Director and NEO Compensation

Philosophy

The objectives of the Company's compensation policies and procedures are to align the interests of the Company's directors and NEOs with the interests of the shareholders of the Company. The Company intends to rely on Board discussion without a formal agenda for objectives, criteria and analysis, when determining compensation for the Company's directors and NEOs. Compensation is not tied to performance criteria or goals such as milestones, agreements, or transactions, and the Company does not use a "peer group" to determine compensation.

At present the Board does not have a compensation committee or a nominating committee. As such, all tasks related to developing and monitoring the Company's approach with respect to the compensation of the directors and officers of the Company and to developing and monitoring the Company's approach to the nomination of directors to the Board are performed by the members of the Board. Compensation for the Company's directors and NEOs is reviewed, recommended and approved by the Board as a whole, including the independent directors. The Company may form a compensation committee which will oversee compensation.

Elements of Executive Compensation

The Company's executive compensation program currently consists of the following elements: (i) base salary or consulting fees; (ii) bonus payments; and (iii) long-term incentives in the form of participation in the Stock Option Plan. The Board reviews the compensation of NEOs and will make adjustments, if appropriate, to ensure the compensation of NEOs is commensurate with the services they provide.

- *Base Salary or Consulting Fees*

The Board considers the following factors when determining an NEO's Base salary or consulting fees:

- (a) particular responsibilities related to the position;
- (b) the experience level of the NEO;
- (c) the amount of time and commitment the NEO devotes to the Company; and
- (d) the NEO's overall performance and performance in relation to the achievement of corporate objectives.

The Company did not grant any salary raises to a NEO in the most recent financial year ended November 30, 2019.

- *Bonus Payments*

The Board exercises discretion as to whether and when a bonus payment to a NEO is made. The amount paid is based on the Board's assessment of the Company's performance and meeting of corporate objectives. Factors considered in determining bonus amounts include individual performance, financial criteria (such as cash management and share price performance) and operational criteria (such as deployment of crypto mining machines and procurement of low cost power for such activities).

The Company did not award any bonuses to a NEO in the most recent financial year ended November 30, 2019; however, it has since awarded a bonus to its President and CEO in the amount of C\$35,000 in March 2020 in recognition of his exceptional contributions to the success of the Company during the previous year.

- *Equity Participation*

The Company currently offers equity participation in the Company through its Stock Option Plan.

Director Compensation

To date, the Company has not paid to its directors any fees or other of monetary compensation relating to the services rendered and duties assumed in relation to their positions on the board of directors. Any remuneration to the Company's directors has generally been limited to the grant of stock options.

Compensation Risk Assessment and Mitigation

The board of directors has not considered the implications of the risks associated with the Company's compensation policies and practices; however, the Company does not currently believe there are any risks arising from compensation policies and practices that are reasonably likely to have an adverse effect on the Company.

The Company has not adopted a policy forbidding directors or officers from purchasing financial instruments designed to hedge or offset a decrease in market value of the Company's securities granted as compensation or held, directly or indirectly, by directors or officers. The Company is not, however, aware of any of its directors or officers having entered into this type of transaction.

Recent Significant Changes to the Company's Compensation Policies

There have been no significant changes to the Company's compensation policies during the financial year ended November 30, 2019 that could or will have an effect on director or NEO compensation.

Pension Disclosure

The Company does not have any pension, defined benefit, defined contribution or deferred compensation plans in place.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table sets out information as of the end of the Company's most recently completed financial year with respect to compensation plans under which equity securities of the Company are authorized for issuance.

Plan Category	Number of Common Shares to be issued upon exercise of outstanding options	Weighted-average exercise price of outstanding options (US\$)	Number of Common Shares remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
Equity compensation plans approved by security holders – Stock Option Plan	2,979,728	\$0.11	N/A
Equity compensation plans not approved by security holders ⁽¹⁾	450,000	\$0.30	N/A

⁽¹⁾ On November 13, 2019, the Company granted 450,000 stock options to a consultant, being the Company's agent in connection with the its initial public offering. These agent's options were not issued pursuant to the Company's Stock Option Plan and expire November 13, 2021.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

At no time during the last completed financial year was any current director, executive officer or employee or any former director, executive officer or employee of the Company, or any proposed nominee for election as a director of the Company:

- (a) indebted to the Company; or
- (b) indebted to another entity where such indebtedness is the subject of a guarantee, support agreement, letter of credit or other similar arrangement or understanding provided by the Company,

other than routine indebtedness.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Except as disclosed herein, since the commencement of the Company's most recently completed financial year, to the knowledge of management of the Company, no informed person, nominee for director or any associate or affiliate of an informed person or nominee, has had any material interest, direct or indirect, in any transaction or any proposed transaction which has materially affected or would materially affect the Company or any of its subsidiaries.

An "informed person" means: (a) a director or executive officer of the Company; (b) a director or executive officer of a person or company that is itself an informed person or subsidiary of the Company; (c) any person or company who beneficially owns, directly or indirectly, voting securities of the Company or who exercises control or direction over voting securities of the Company or a combination of both carrying more than 10% of the voting rights other than voting securities held by the person or company as underwriter in the course of a distribution; and (d) the Company itself, if an for so long as it has purchased, redeemed or otherwise acquired any of its shares.

AUDIT COMMITTEE

National Instrument 52-110 "Audit Committees" ("**NI 52-110**") requires the Company to disclose annually in its Circular certain information concerning the constitution of its audit committee (the "**Audit Committee**") and its relationship with its independent auditor. Such disclosure is set forth below.

The Audit Committee's role is to act in an objective, independent capacity as a liaison between the auditors, management and the board of directors and to ensure the auditors have a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

The Audit Committee Charter

Pursuant to NI 52-110, the Company's Audit Committee is required to have a charter. The full text of the Company's Audit Committee Charter is attached as Schedule A to this Circular.

Composition of the Audit Committee, Independence, Relevant Education and Experience

During the fiscal year 2019, the Audit Committee comprised of the following three (3) members:

Stephen Jenkins	Not Independent ⁽¹⁾	Financially literate ⁽²⁾
Kevin Ma	Not Independent ⁽¹⁾	Financially literate ⁽²⁾
Robert Pirooz	Independent ⁽¹⁾	Financially literate ⁽²⁾

⁽¹⁾ A member of the Audit Committee is independent if the member has no direct or indirect material relationship with the Company, which could, in the view of the board of directors, reasonably interfere with the exercise of a member's independent judgment. Under NI 52-110, an individual who is, or has been within the last three years an employee or executive officer of the issuer, is considered to have a material relationship with the issuer. Stephen Jenkins is considered not independent because of his position as President and CEO of the Company, and Kevin Ma is considered not independent

because of his having held the position of Chief Financial Officer between January 29, 2018 and April 5, 2018, and Treasurer between January 29, 2018 and October 12, 2018.

- (2) An individual is financially literate if he had the ability to read and understand a set of financial statements that present a breadth of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Company's financial statements.

The following is a description of the education and experience of each Audit Committee member that is relevant to the performance of their responsibilities as an Audit Committee member.

- **Stephen Jenkins:** Mr. Jenkins is the President of the Company. He is an entrepreneur with over 30 years of experience. He holds a Master's Degree from Royal Roads University. From May 2011 to November 2016, he served as a director of Remington Resources Inc., a company listed on the TSX Venture Exchange.
- **Kevin Ma:** Mr. Ma, a CPA, CA, is currently a partner of Calibre Capital Corp., and has over 15 years of financial management and public company experience. Mr. Ma holds a Bachelor of Arts from the University of British Columbia and a Diploma in Accounting from the University of British Columbia. Mr. Ma currently serves on the board of directors of several publicly listed companies. See "Corporate Governance – Directorships" below.
- **Robert Pirooz:** Mr. Pirooz acquired the requisite financial literacy throughout his career as a corporate-commercial lawyer and venture capitalist. Mr. Pirooz was called to the British Columbia Bar in 1990 after obtaining a Juris Doctor degree from the University of British Columbia and studying commerce at Dalhousie University. He has vast experience in commerce including advanced accounting and finance, mergers and acquisitions, financial statements and detailed studies of pro forma financial statements, together with accretion analysis and liability reviews, which include embedded derivatives. From 2014 to 2017, Mr. Pirooz was a member of the Audit Committees of Network Media Group Inc., a company listed on the TSX-V, and has been a member of the Audit Committee of RIWI Corp., a company listed on the Canadian Securities Exchange, since 2015. He was General Counsel for Pan American Silver Corp., a TSX listed company, for 13 years.

Audit Committee Oversight

The Audit Committee is responsible for the oversight of financial reporting, internal controls and public disclosure documents. The Audit Committee also recommends the appointment of the external auditors, reviews the annual audit plan and auditor compensation, approves non-audit services provided by the external auditor and evaluates the risk management procedures and systems. The Audit Committee has not made any recommendations to the Board to nominate or compensate any external auditor other than Wolrige Mahon LLP, Chartered Accountants.

Reliance on Certain Exemptions

At no time since incorporation has the Company relied on the exemption provided in section 2.4 of NI 52-110 - Audit Committees (*De Minimis Non-audit Services*), or an exemption from NI 52-110, in whole or in part, granted under Part 8 (*Exemptions*).

Pre-Approval Policies and Procedures

The Audit Committee 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 Company will adopt specific policies and procedures.

Audit Fees

The following table sets forth the fees paid by the Company to its external auditors for services rendered in the last two fiscal years.

Financial Year Ending	Audit Fees ⁽¹⁾ (C\$)	Audit Related Fees ⁽²⁾ (C\$)	Tax Fees ⁽³⁾ (C\$)	All Other Fees ⁽⁴⁾ (C\$)
November 30, 2018 ⁽⁵⁾	63,598	16,000	1,700	Nil
November 30, 2019	55,000 ⁽⁶⁾	7,000	1,950	Nil

- (1) Aggregate fees billed by the Company's auditors for audit and review services.
- (2) Aggregate fees billed by the Company's auditors for audit related services.
- (3) Aggregate fees billed by the Company's auditors for professional services rendered for tax compliance, tax advice and tax planning.
- (4) Aggregate fees billed by the Company's auditors for assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and not considered under "Audit Fees".
- (5) For the period from incorporation on January 22, 2018 to November 30, 2018.
- (6) Amount reflected is payment of fees as of the Record Date, and does not include final audit fees which have not yet been provided by the Company's auditors.

Exemption

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

CORPORATE GOVERNANCE

The Company's board of directors (the "**Board**") believes that good corporate governance improves corporate performance and benefits all shareholders. National Policy 58-201 - *Corporate Governance Guidelines* provides non-prescriptive guidelines on corporate governance practices for reporting companies such as the Company. In addition, National Instrument 58-101 - *Disclosure of Corporate Governance Practices* ("NI 58-101") prescribes certain disclosure by the Company of its corporate governance practices. This disclosure is presented below.

Board of Directors

The Board currently consists of three directors, being Stephen Jenkins, Kevin Ma and Robert Pirooz.

Directors are considered independent if they have no direct or indirect material relationship with the Company. A "material relationship" is a relationship which could, in the view of the Company's board of directors, be reasonably expected to interfere with the exercise of a director's independent judgment.

Kevin Ma and Robert Pirooz qualify as independent directors. They are independent of management and free from any interest and any business or other relationship which could, or could reasonably be perceived to, materially interfere with their ability to act in the Company's best interests. Stephen Jenkins is "Non-Independent" because he is President and Chief Executive Officer of the Company.

Directorships

Certain of the Company's proposed director nominees are also directors of other reporting companies, as follows:

- Kevin Ma is a director of Carl Data Solutions Inc. (CSE), Netcoins Holdings Inc. (formerly GAR Limited) (CSE), TAAT Lifestyle & Wellness Ltd. (formerly Molori Energy Corp.) (TSX-V) and E36 Capital Corp. (TSX-V)
- Robert Pirooz is a director of RIWI Corp. (CSE) and Armor Minerals Inc. (TSX-V)

Orientation and Continuing Education

The Board provides an overview of the Company's business activities, systems and business plan to all new directors. New directors have access to the Company's records and management in order to conduct their own due diligence and are briefed on the strategic plans, short, medium and long term corporate objectives, business risks and mitigation strategies, corporate governance guidelines, and existing policies of the Company. The directors are encouraged to update their skills and knowledge by taking courses and attending professional seminars.

Ethical Business Conduct

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

As of the date hereof, the Company is not aware of any existing or potential conflicts of interests between the Company and any of its directors. If a conflict of interest arises at a meeting of the Board, any director in a conflict will disclose his or her interest and abstain from voting on such matter. In determining whether or not the Company will participate in any project or opportunity, the directors will primarily consider the degree of risk to which the Company may be exposed and its financial position at that time. All conflicts of interest, if any, are subject to the procedures and remedies provided under the *Business Corporations Act* (BC).

Nomination of Directors

The Board considers its size each year when it considers the number of directors to recommend to the shareholders for election at the annual meeting of shareholders, taking into account the number required to carry out the Board's duties effectively and to maintain a diversity of views and experience. The Board does not have a nominating committee, and these functions are currently performed by the Board as a whole. However, if there is a change in the number of directors required by the Company, this policy will be reviewed.

The Board as a whole will identify new candidates by taking into consideration such factors as it deems appropriate, including judgment, skill, diversity, experience with businesses and other organizations of comparable size and the need for particular experience on the Board. The Board will also determine whether a particular candidate is "unrelated" or "independent" under applicable securities laws and applicable stock exchange rules.

Compensation

The Board reviews the compensation of its directors and executive officers annually. The directors will determine compensation of directors and executive officers taking into account the Company's business ventures and the Company's financial position. See "Executive Compensation".

Other Board Committees

The Board has established one permanent committee of directors, being the Audit Committee.

Assessments

The Board of Directors has not implemented a process for assessing its effectiveness. As a result of the Company's small size and the Company's stage of development, the Board considers a formal assessment process to be inappropriate at this time. The Board plans to continue evaluating its own effectiveness on an ad hoc basis. The Board does not formally assess the performance or contribution of individual Board members or committee members.

MANAGEMENT CONTRACTS

Management functions of the Company are generally performed by directors and senior officers of the Company and not, to any substantial degree, by any other person to whom the Company has contracted.

PARTICULARS OF MATTERS TO BE ACTED UPON

1. ANNUAL FINANCIAL STATEMENTS

The audited consolidated financial statements of the Company for the year ended November 30, 2019, together with the report of the Company's auditors thereon, which were filed on SEDAR at www.sedar.com on May 12, 2020, will be presented to the Company's Shareholders at the Meeting.

2. ELECTION OF DIRECTORS

The directors of the Company are elected annually to hold office until the next annual general meeting of the shareholders or until their successors are elected or appointed. Management proposes to nominate the persons listed below for election as directors of the Company to serve until their successors are elected or appointed. In the absence of instructions to the contrary, Proxies given pursuant to the solicitation by management will be voted for the nominees listed in this Circular. **Management does not contemplate that any of the nominees will be unable to serve as a director.**

There are presently three directors of the Company, all of whom will be standing for re-election. At the Meeting, Shareholders will be asked to pass an ordinary resolution to set the number of directors on the Company's board of

directors (the "Board") at three (3), subject to increases permitted by the Articles of the Company and the *Business Corporations Act* (British Columbia).

The three persons named below will be nominated for election as directors of the Company.

Although Company's management is nominating three (3) individuals to stand for election, the names of further nominees for directors may come from the floor of the Meeting.

The following table sets out the names of the persons to be nominated for election as directors, the city, province or state and country in which they are ordinarily resident, all offices of the Company now held by them, their principal occupation, business or employment of each proposed director within the preceding five years, the date they were first appointed as a director of the Company and the number of Common Shares beneficially owned by them, directly or indirectly, or over which they exercise control or director, as at the date of this Circular:

Name, Province/State and Country of Residence and Other Positions, if any, held with the Company	Principal Occupation	Director Since	Number of securities beneficially owned, controlled or directed, directly or indirectly ⁽¹⁾
STEPHEN JENKINS ⁽²⁾ Richmond, British Columbia, Canada <i>President, CEO and Director</i>	President and CEO of the Company; Founder of Generating Solutions Inc.; Partner at Energies Du Futur SA and Consultant at District of North Vancouver.	March 26, 2018	800,000 common shares 600,000 options
KEVIN MA ⁽²⁾ Vancouver, British Columbia, Canada <i>Director</i>	Partner at Calibre Capital Corp.; Previously Chief Financial Officer at Gatekeeper Systems Inc.	January 29, 2018	500,000 common shares 400,000 options
ROBERT PIROOZ ⁽²⁾ Vancouver, British Columbia, Canada <i>Director</i>	Businessman: Director of RIWI Corp. since 2009 and Director of Armor Minerals Inc. since 2015; President of Mirador Law Corp. and President of Iris Consulting since 2003; Previously Executive Chair at Network Media Group Inc. until 2018	October 4, 2018	600,000 common shares 1,000,000 options

(1) Statements as to securities beneficially owned, directly or indirectly, or over which control or direction is exercised by the directors named above are, in each instance, based upon information furnished by the individual concerned and is calculated as at the Record Date.

(2) Member of Audit Committee.

None of the proposed nominees for election as a director of the Company are proposed for election pursuant to any arrangement or understanding between the nominee and any other person, except the directors and senior officers of the Company acting solely in such capacity.

Cease Trade Orders, Bankruptcies, Penalties or Sanctions

The British Columbia Securities Commission, as principal regulator, issued a management cease-trade order (the "MCTC") against Chakana Copper Corp. ("Chakana") on October 1, 2019 in connection with the late filing of Chakana's annual financial statements, management's discussion and analysis and officer's certification for the year ended May 31, 2019. The MCTO was revoked on November 19, 2019 in connection with the completion of the annual filings. Mr. Kevin Ma was the Chief Financial Officer at the time of the issuance of the MCTO.

Except as disclosed in the foregoing paragraph, to the knowledge of management of the Company, no proposed director of the Company is, or within the ten years before the date of this Circular has been, a director, chief executive officer or chief financial officer of any company (including the Company) that:

- a. was subject to an order that was issued while the proposed director was acting in the capacity as director, chief executive officer or chief financial officer; or

- b. was subject to an order that was issued after the proposed director ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer.

For the purposes hereof, the term “order” means:

- a. a cease trade order;
- b. an order similar to a cease trade order; or
- c. an order that denied the relevant company access to any exemption under securities legislation;

that was in effect for a period of more than 30 consecutive days.

To the knowledge of management of the Company, no proposed director:

- a. is, as at the date of this Information Circular, or has been within the 10 years before the date of the Information Circular, a director or executive officer of any company (including the Company) that, while such person was acting in that capacity, or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets; or
- b. has, within 10 years before the date of this Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of the proposed director.

Except as disclosed herein, to the knowledge of management of the Company, no proposed director has been subject to:

- a. any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement with a securities regulatory authority; or
- b. 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.

3. APPOINTMENT OF AUDITOR

Management proposes to nominate Dale Matheson Carr-Hilton Labonte LLP, Chartered Professional Accountants, as the Company’s auditors for the ensuing year. Accordingly, unless such authority is withheld, the persons named in the accompanying Proxy intend to vote for the appointment of Dale Matheson Carr-Hilton Labonte LLP as auditors of the Company for the financial year ending November 30, 2020 and to authorize the directors to fix the auditors’ remuneration. Dale Matheson Carr-Hilton Labonte LLP has always been the auditor of the Company.

OTHER MATTERS

Management is not aware of any other matter to come before the Meeting other than those set out in the Notice of Meeting accompanying this Circular. However, if any other matters properly come before the Meeting, it is the intention of the persons named in the form of Proxy or VIF accompanying this Circular to vote the same in accordance with their best judgment on such matters.

ADDITIONAL INFORMATION

Additional information regarding the Company and its business activities is available on the SEDAR website located at www.sedar.com under “Company Profiles – Link Global Technologies Inc.” The Company’s audited financial statements and management discussion and analysis (“MD&A”) for the financial year ended November 30, 2019, are available for review under the Company’s profile on SEDAR.

Shareholders may contact the Company to request copies of such documents by mail to Corporate Secretary, Link Global Technologies Inc., 1430 – 800 West Pender Street, Vancouver, British Columbia V6C 2V6.

BOARD APPROVAL

The contents of this Information Circular have been approved and its mailing authorized by the directors of the Company.

DATED at Vancouver, British Columbia, July 7, 2020.

BY ORDER OF THE BOARD

(signed) *“Stephen Jenkins”*

Stephen Jenkins
President, Chief Executive Officer

SCHEDULE A
LINK GLOBAL TECHNOLOGIES INC.
(the “Corporation”)
AUDIT COMMITTEE CHARTER

1. MANDATE

The audit committee will assist the board of directors of the Corporation (the “Board”) in fulfilling its financial oversight responsibilities. The committee will review and consider, in consultation with the Corporation’s external auditors, the financial reporting process, the system of internal control over financial reporting and the audit process. In performing its duties, the audit committee will maintain effective working relationships with the Board, management and the external auditors. To effectively perform his or her role, each committee member must obtain an understanding of the principal responsibilities of committee membership as well as the Corporation’s business, operations and risks.

2. COMPOSITION

The Board will appoint, from among their membership, an audit committee after each annual meeting of the shareholders of the Corporation. The audit committee will consist of a minimum of three directors.

2.1 Independence

A majority of the members of the audit committee must be “independent” (as defined in Sec. 1.4 of National Instrument 52-110 (Audit Committees)) (“NI 52-110”).

2.2 Expertise of Committee Members

A majority of the members of the audit committee must be “financially literate” (as defined in Sec. 1.6 of NI 52-110) or must become financially literate within a reasonable period of time after their appointment to the committee. At least one member of the committee must have accounting or related financial management expertise.

3. MEETINGS

The audit committee shall meet in accordance with a schedule established each year by the Board, and at other times that the audit committee may determine. The audit committee shall meet at least annually with the Corporation’s Chief Financial Officer and external auditors in separate executive sessions.

4. ROLES AND RESPONSIBILITIES

The audit committee shall fulfill the following roles and discharge the following responsibilities:

4.1 External Audit

The audit committee shall be directly responsible for overseeing the work of the external auditors in preparing or issuing the auditor’s report, or performing other audit, review or attestation services, including the resolution of disagreements between management and the external auditors regarding financial reporting. In carrying out this duty, the audit committee shall:

- (a) recommend to the Board that the external auditor to be nominated for the purpose of preparing or issuing an auditor’s report or performing other audit, review or attestation services for the Corporation;
- (b) review (by discussion and enquiry) the external auditors’ proposed audit scope and approach;
- (c) review the performance of the external auditors and recommend to the Board the appointment or discharge of the external auditors;
- (d) review and recommend to the Board the compensation to be paid to the external auditors;
- (e) review and confirm the independence of the external auditors by reviewing the non-audit services provided and the external auditors’ assertion of their independence in accordance with professional standards; and

- (f) review and approve the Corporation's hiring policies regarding partners and employees, and former partners and employees, of the present and former external auditor of the Corporation.

4.2 Internal Control

The audit committee shall consider whether adequate controls are in place over annual and interim financial reporting as well as controls over assets, transactions and the creation of obligations, commitments and liabilities of the Corporation. In carrying out this duty, the audit committee shall:

- (a) evaluate the adequacy and effectiveness of management's system of internal controls over the accounting and financial reporting system within the Corporation; and
- (b) ensure that the external auditors discuss with the audit committee any event or matter which suggests the possibility of fraud, illegal acts or deficiencies in internal controls.

4.3 Financial Reporting

The audit committee shall review the financial statements and financial information of the Corporation prior to their release to the public. In carrying out this duty, the audit committee shall:

General

- (a) review significant accounting and financial reporting issues, especially complex, unusual and related party transactions;
- (b) review and ensure that the accounting principles selected by management in preparing financial statements are appropriate;

Annual Financial Statements

- (c) review the draft annual financial statements and provide a recommendation to the Board with respect to the approval of the financial statements;
- (d) meet with management and the external auditors to review the financial statements and the results of the audit, including any difficulties encountered;
- (e) review management's discussion & analysis respecting the annual reporting period prior to its release to the public;

Interim Financial Statements

- (f) review and approve the interim financial statements prior to their release to the public;
- (g) review management's discussion & analysis respecting the interim reporting period prior to its release to the public; and

Release of Financial Information

- (h) where reasonably possible, review and approve all public disclosure containing financial information, including news releases, prior to release to the public. An audit committee must be satisfied that adequate procedures are in place for the review of the Corporation's public disclosure of financial information extracted or derived from the Corporation's financial statements, and must periodically assess the adequacy of those procedures.

4.4 Non-Audit Services

All non-audit services (being services other than services rendered for the audit and review of the financial statements or services that are normally provided by the external auditor in connection with statutory and regulatory filings or engagements) which are proposed to be provided by the external auditors to the Corporation or any subsidiary of the Corporation shall be subject to the prior approval of the audit committee.

Delegation of Authority

- (a) The audit committee may delegate to one or more independent members of the audit committee the authority to approve non-audit services, provided any non-audit services approved in this manner must be presented to the audit committee at its next scheduled meeting.

De-Minimis Non-Audit Services

- (b) The audit committee may satisfy the requirement for the pre-approval of non-audit services if:
 - (i) the aggregate amount of all non-audit services that were not pre-approved is reasonably expected to constitute no more than five per cent of the total amount of fees paid by the Corporation and its subsidiaries to the external auditor during the fiscal year in which the services are provided; or
 - (ii) the services are brought to the attention of the audit committee and approved, prior to the completion of the audit, by the audit committee or by one or more of its members to whom authority to grant such approvals has been delegated.

Pre-Approval Policies and Procedures

- (c) The audit committee may also satisfy the requirement for the pre-approval of non-audit services by adopting specific policies and procedures for the engagement of non-audit services, if:
 - (i) the pre-approval policies and procedures are detailed as to the particular service;
 - (ii) the audit committee is informed of each non-audit service; and
 - (iii) the procedures do not include delegation of the audit committee's responsibilities to management.

4.5 Other Responsibilities

The audit committee shall:

- (a) establish procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters;
- (b) establish procedures for the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters;
- (c) ensure that significant findings and recommendations made by management and the external auditor are received and discussed on a timely basis;
- (d) review the policies and procedures in effect for considering officers' expenses and perquisites;
- (e) perform other oversight functions as requested by the Board; and
- (f) review and update this Charter and receive approval of changes to this Charter from the Board.

4.6 Reporting Responsibilities

The audit committee shall regularly update the Board about committee activities and make appropriate recommendations.

5. RESOURCES AND AUTHORITY OF THE AUDIT COMMITTEE

The audit committee shall have the resources and the authority appropriate to discharge its responsibilities, including the authority to

- (a) engage independent counsel and other advisors as it determines necessary to carry out its duties;
- (b) set and pay the compensation for any advisors employed by the audit committee; and
- (c) communicate directly with the internal and external auditors.

6. GUIDANCE – ROLES & RESPONSIBILITIES

The audit committee should consider undertaking the actions described in the following guidance, which is intended to provide the audit committee members with additional guidance on fulfilment of their roles and responsibilities on the committee:

6.1 Internal Control

- (a) evaluate whether management is setting the goal of high standards by communicating the importance of internal control and ensuring that all individuals possess an understanding of their roles and responsibilities;
- (b) focus on the extent to which external auditors review computer systems and applications, the security of such systems and applications, and the contingency plan for processing financial information in the event of an IT systems breakdown; and
- (c) gain an understanding of whether internal control recommendations made by external auditors have been implemented by management;

6.2 Financial Reporting

General

- (a) review significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on the financial statements;
- (b) ask management and the external auditors about significant risks and exposures and the plans to minimize such risks; and
- (c) understand industry best practices and the Corporation's adoption of them;

Annual Financial Statements

- (d) review the annual financial statements and determine whether they are complete and consistent with the information known to committee members, and assess whether the financial statements reflect appropriate accounting principles in light of the jurisdictions in which the Corporation reports or trades its shares;
- (e) pay attention to complex and/or unusual transactions such as restructuring charges and derivative disclosures;
- (f) focus on judgmental areas such as those involving valuation of assets and liabilities, including, for example, the accounting for and disclosure of loan losses; warranty, professional liability; litigation reserves; and other commitments and contingencies;
- (g) consider management's handling of proposed audit adjustments identified by the external auditors; and
- (h) ensure that the external auditors communicate all required matters to the committee;

Interim Financial Statements

- (i) be briefed on how management develops and summarizes interim financial information, the extent to which the external auditors review interim financial information;
- (j) meet with management and the auditors, either telephonically or in person, to review the interim financial statements;
- (k) to gain insight into the fairness of the interim statements and disclosures, obtain explanations from management on whether:
 - (i) actual financial results for the quarter or interim period varied significantly from budgeted or projected results;
 - (ii) changes in financial ratios and relationships of various balance sheet and operating statement figures in the interim financial statements are consistent with changes in the Corporation's operations and financing practices;
 - (iii) generally accepted accounting principles have been consistently applied;
 - (iv) there are any actual or proposed changes in accounting or financial reporting practices;

- (v) there are any significant or unusual events or transactions;
- (vi) the Corporation's financial and operating controls are functioning effectively;
- (vii) the Corporation has complied with the terms of loan agreements, security indentures or other financial position or results dependent agreement; and
- (viii) the interim financial statements contain adequate and appropriate disclosures;

6.3 Compliance with Laws and Regulations

- (a) periodically obtain updates from management regarding compliance with this policy and industry "best practices";
- (b) be satisfied that all regulatory compliance matters have been considered in the preparation of the financial statements; and
- (c) review the findings of any examinations by securities regulatory authorities and stock exchanges; and

6.4 Other Responsibilities

- (a) review, with the Corporation's counsel, any legal matters that could have a significant impact on the Corporation's financial statements.