

No. S-218089
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF PLUS PRODUCTS INC.

PETITIONER

PLAN OF COMPROMISE, ARRANGEMENT AND REORGANIZATION

DECEMBER 17, 2021

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PLAN OF COMPROMISE, ARRANGEMENT AND REORGANIZATION

This is the plan of compromise, arrangement and reorganization of the Company (as defined herein) made pursuant to the *Companies' Creditors Arrangement Act*.

ARTICLE 1 INTERPRETATION

1.1 Definitions

In the Plan, unless otherwise stated or the context otherwise requires:

“**Acquired Securities**” has the meaning attributed to it at section 1.1(d) of the Acquisition Agreement.

“**Acquisition Agreement**” means the acquisition agreement between the Purchaser and the Company pursuant to which, among other things, the Purchaser will purchase the Acquired Securities.

“**Acquisition Transactions**” means the transactions contemplated by the Acquisition Agreement.

“**Administration Charge**” means the charge provided for at paragraph 30 of the ARIO, securing the fees and disbursements of the Monitor, counsel to the Monitor and counsel to the Company.

“**ARIO**” means the Amended and Restated Initial Order granted by the Court in the CCAA Proceedings on September 22, 2021.

“**Broadridge Search**” means the search conducted by Broadridge Financial Solutions Inc. of the CDS, which shall identify: (a) all Noteholders that hold Secured Debentures through the CDS; and (b) the value of each such Noteholder's Claim.

“**Broadridge Search Date**” means the date on which the Debenture Trustee receives the Broadridge Search.

“**Business**” means the ordinary and going concern business of the Company and the Operating Subsidiaries.

“**Business Day**” means a day, other than a Saturday, Sunday or a statutory holiday, on which banks are generally open for business in Vancouver, British Columbia.

“**CCAA**” means the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended.

“**CCAA Charges**” means, collectively, the Administration Charge, the Intercompany Charge and the D&O Charge.

“**CCAA Proceedings**” means the proceedings commenced by the Company under the CCAA on the Filing Date in Supreme Court of British Columbia Action No. S-218089, Vancouver Registry.

“**CDS**” means CDS Clearing and Depository Services Inc.

“**Claim**” means: (a) any right or claim that is provable under the *Bankruptcy and Insolvency Act* of any Person where such right or claim was in existence on the Filing Date, whether or not asserted, in connection with any indebtedness, liability or obligation of any kind whatsoever of the Company, and any accrued interest thereon and costs payable in respect thereof up to and including the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, by guarantee, surety or otherwise, and whether or not such right is executory or anticipatory in nature, including the right or ability of any Person to advance a claim for contribution or indemnity or otherwise with respect to any matter, action, cause or chose in action, whether existing at present or commenced in the future, which indebtedness, liability or obligation is based in whole or in part on facts which existed prior to the Filing Date, and includes Tax Claims and any other claims that would have been claims provable in bankruptcy had the Company become bankrupt on the Filing Date; and (b) any right or claim of any Person against one or more of the Directors or Officers that relates to a Claim described in paragraph (a) of this definition howsoever arising for which one or more of the Directors or Officers are by statute or otherwise by law liable to pay in their capacity as a Director or Officer or in any other capacity.

“**Claims Process**” means the process established by the Claims Process Order for determining the validity and quantum of Claims, including for voting and distribution purposes under the Plan.

“**Claims Process Order**” means the Order made on September 22, 2021 establishing the Claims Process, as such Order may be amended and supplemented from time to time.

“**Class**” means, collectively, the Noteholder Claimants, which shall comprise a class for the purposes of consideration and voting upon the Resolution.

“**Company**” means Plus Products Inc.

“**Company Common Shares**” means any and all Common shares in the capital of the Company issued and outstanding, including all classes thereof.

“**Conditions Precedent**” means those conditions precedent to the implementation of the Plan as set forth in article 5.3 hereof.

“**Consideration**” means the Purchaser Notes and the Purchaser Securities, being the total consideration to be paid by the Purchaser to the Company pursuant to the Acquisition Agreement.

“**Court**” means the Supreme Court of British Columbia.

“**Crown Priority Claims**” means those amounts as described in article 4.6 hereof.

“**D&O Charge**” means the charge in favour of the Directors and Officers provided for at paragraph 21 of the ARIO, securing the Company’s indemnity obligations to the Directors and Officers as set forth in the ARIO.

“**Debenture Trustee**” means Odyssey Trust Company, in its capacity as trustee of the holders of the Secured Debentures.

“**Directors**” means, collectively, all current and former directors of the Company.

“**Distribution Date**” means that date that is five Business Days after the Effective Date or such earlier date as may be determined by the Company with the consent of the Monitor.

“**Effective Date**” means the Business Day on which the Company confirms to the Monitor in writing that each of the Conditions Precedent have been satisfied or waived.

“**Effective Time**” means 5:00 p.m. (Vancouver time) on the Effective Date.

“**Existing Company Securities**” means the Company Common Shares, and any and all restricted stock units, options and warrants issued by the Company to acquire any of the Company Common Shares, and any other document, instrument or writing of the Company commonly known as a security.

“**Existing Company Securities-holders**” means those Persons holding a beneficial interest in any Existing Company Securities.

“**Filing Date**” means September 13, 2021.

“**Indenture**” means the indenture among the Company and the Debenture Trustee dated February 28, 2019, as amended by the Supplemental Indenture.

“**Initial Order**” means the Order granted by the Court in the CCAA Proceedings on September 13, 2021.

“**Intercompany Charge**” means the charge provided for at paragraph 32 of the ARIO, securing the obligations of the Company to the Operating Subsidiaries as set forth in the ARIO.

“**Intercompany Claim**” means any claim of any one of the Operating Subsidiaries arising in respect of an Intercompany Payable.

“**Intercompany Payables**” means any amount owing by the Company to any of the Operating Subsidiaries, including any obligations incurred after the Filing Date in order to finance the continuation of the Business or the preservation of the Property (as defined in the ARIO), which obligations may include payments by any one of the Operating Subsidiaries in respect of obligations incurred by the Company.

“**Intercompany Receivables**” means any amount owing to the Company by any of the Operating Subsidiaries, including any obligations incurred after the Filing Date.

“**Meeting**” means the meeting to be called, convened and conducted in accordance with the Plan and the Meeting Order at which the Debenture Trustee, as agent of the Noteholder Claimants, will vote on the Resolution in accordance with the Noteholder Claimant Vote.

“**Meeting Date**” means the date of the Meeting as set out in the Meeting Order.

“**Meeting Order**” means an Order to be sought approving the Acquisition Agreement, establishing the Class for the purposes of this Plan and for voting purposes, and directing the calling and holding of the Noteholder Claimant Vote and the Meeting, as such Order may be amended and supplemented from time to time.

“**Monitor**” means PricewaterhouseCoopers Inc., in its capacity as the Court-appointed monitor of the Company appointed pursuant to the Initial Order.

“**Monitor’s Implementation Certificate**” means a certificate to be filed by the Monitor in the CCAA Proceedings confirming that the Plan Transactions and the Acquisition Transactions have completed and that the Plan has been implemented in accordance with its terms.

“**Noteholder**” means a Person that holds a Secured Debenture.

“**Noteholder Claimant**” means any and all Noteholders that are Noteholders as at the Broadridge Search Date.

“**Noteholder Claimant Claim**” means a Claim of a Noteholder Claimant, as finally determined for distribution purposes in accordance with the Claims Process Order and any other applicable Order.

“**Noteholder Claimant Vote**” means the process through which the Noteholder Claimants may vote on the Resolution, as set forth in the Meeting Order.

“**Officers**” means, collectively, all current and former officers of the Company.

“**Operating Subsidiaries**” means, collectively: PPH; Carberry LLC, a limited liability company existing under laws of the State of California; Josiah Distribution LLC, a limited liability company existing under the laws of the State of California; Uplift Services LLC, a limited liability company existing under the laws of the State of California; Plus Products Nevada LLC, a limited liability company existing under the laws of the State of Nevada; Plus Products Wonders LLC, a limited liability company existing under the laws of the State of Nevada; and Plus Products Services LLC, a limited liability company existing under the laws of the State of Nevada.

“**Order**” means an order of the Court made in the CCAA Proceedings.

“**Person**” means any individual, firm, partnership, joint venture, venture capital fund, association, trust, trustee, executor, administrator, legal personal representative, estate, group, body corporate (including a limited liability company and an unlimited liability company), corporation, unincorporated association or organization, governmental authority, syndicate or other entity, whether or not having legal status.

“**Plan**” means this plan of compromise and arrangement filed by the Company pursuant to the CCAA, including any Schedules hereto, as may be amended, varied or supplemented hereafter in accordance with the terms hereof, or made at the direction of the Court in accordance with the Meeting Order.

“**Plan Transactions**” means those transaction to be implemented and completed as described in article 6.2 hereof.

“**Plus Products Employees**” has the meaning set forth in article 4.5(c) hereof.

“**Plus Products Management**” means the directors, management, and certain key employees of the Company, as set forth at Schedule “C” of the Acquisition Agreement.

“**Post-Filing Claim**” means any indebtedness, liability or obligation of the Company of any kind that arises after the Filing Date.

“**PPH**” means Plus Products Holdings Inc., a corporation existing under the laws of the State of Nevada.

“**Purchaser**” means Glass House Brands Inc., or its nominee(s).

“**Purchaser Common Shares**” means 2,102,654 common shares in the capital of the Purchaser.

“**Purchaser Earnout RSUs**” means 1,300,000 additional restricted stock units in the capital of the Purchaser, each having terms to be agreed upon between the Company and the Purchaser and acceptable to the Monitor, all acting reasonably.

“**Purchaser Incentive RSUs**” means 253,426 additional restricted stock units in the capital of the Purchaser, each having terms to be agreed upon between the Company and the Purchaser and acceptable to the Monitor, all acting reasonably.

“**Purchaser Notes**” means 20,005 unsecured convertible debenture notes, each having substantially the terms and conditions set forth in Schedule “D” to the Acquisition Agreement, having an aggregate face value of \$20,504,850.96 (representing 100% of the principal value and accrued interest of the Secured Debentures as of the Filing Date).

“**Purchaser RSUs**” means, collective, the Purchaser Earnout RSUs, the Purchaser Incentive RSUs, and the Purchaser Retention RSUs.

“**Purchaser Retention RSUs**” means 450,000 additional restricted stock units in the capital of the Purchaser, each having terms to be agreed upon between the Company and the Purchaser and acceptable to the Monitor, all acting reasonably.

“**Purchaser Securities**” means, collectively, the Purchaser Common Shares and the Purchaser RSUs.

“**Recognition Order**” has the meaning set forth in article 5.3(f) hereof.

“**Released Matters**” has the meaning set forth in article 7.2 hereof.

“**Released Parties**” means, collectively, and in their capacities as such: (a) the Company; (b) the Directors and Officers; (c) legal counsel to the Company; (d) the Monitor and its legal counsel; (e) the Purchaser; and (f) legal counsel to the Purchaser.

“**Required Majority**” means that number of Voting Noteholder Claimants representing a majority in number of the Voting Noteholder Claimants, and whose Voting Noteholder Claimant Claims represent at least two-thirds in value of the Voting Noteholder Claimant Claims validly voting in favour of the Resolution in accordance with the Noteholder Claimant Vote.

“**Resolution**” means the resolution to approve the Plan and the transactions contemplated thereby and which will be voted on by the Class (i.e. the Noteholder Claimants) by way of the Noteholder Claimant Vote.

“**Sanction Order**” means an Order to be made under the CCAA that, among other things, sanctions, authorizes and approves, and directs the Company to implement and complete the Plan, the Acquisition Agreement, the Plan Transactions and the Acquisition Transactions.

“**Secured Debentures**” means the debentures issued under the Indenture, as amended by the Supplemental Indenture.

“**Stay Period**” has the meaning set out at paragraph 11 of the Initial Order, as amended from time to time by subsequent Orders.

“**Supplemental Indenture**” means the supplemental indenture among the Company and the Debenture Trustee dated February 25, 2021.

“**Tax**” or “**Taxes**” means any and all amounts subject to a withholding or remitting obligation and any and all taxes, duties, fees, and other governmental charges, duties, impositions and liabilities of any kind whatsoever whether or not assessed by the Taxing Authorities (including any Claims by any of the Taxing Authorities), including all interest, penalties, fines, fees, other charges and additions with respect to such amount.

“**Tax Claim**” means any Claim against the Company for any Taxes in respect of any taxation year or period ending on or prior to the Filing Date, and in any case where a taxation year or period commences on or prior to the Filing Date, for any Taxes in respect of or attributable to the portion of the taxation period commencing prior to the Filing Date and up to and including the Filing Date. For greater certainty, a Tax Claim shall include, without limitation, any and all Claims of any Taxing Authority in respect of transfer pricing adjustments and any Canadian or non-resident Tax related thereto.

“**Taxing Authorities**” means Her Majesty the Queen in right of Canada, Her Majesty the Queen in right of any province or territory of Canada, the Canada Revenue Agency and any similar revenue or taxing authority of any state, province, territory or other political subdivision in any other jurisdiction outside of Canada.

“**Unaffected Claims**” means all claims that are not Noteholder Claimant Claims, including any:

- (a) Claim of an employee of the Company for wages, including accrued vacation liabilities and severance or termination pay;
- (b) Claims secured by any of the CCAA Charges;
- (c) Claim that cannot be compromised due to the provisions of sections 5.1(2) and 19(2) of the CCAA;
- (d) Claims in respect of any payments referred to in sections 6(3), 6(5) and 6(6) of the CCAA;
- (e) Post-Filing Claim;
- (f) Intercompany Claim;
- (g) Tax Claim; and
- (h) Crown Priority Claim.

“**Undeliverable Distributions**” has the meaning set forth in article 4.3 hereof.

“**Undeliverable Distribution Date**” has the meaning set forth in article 4.3 hereof.

“**Voting Noteholder Claimant**” means any Noteholder Claimant that validly votes on the Resolution by way of the Noteholder Claimant Vote.

“**Website**” means <https://www.pwc.com/ca/plusproducts>.

1.2 Construction

In the Plan, unless otherwise stated or the context otherwise requires:

- (a) the division of the Plan into articles and sections and the use of headings are for convenience of reference only and do not affect the construction or interpretation of the Plan;
- (b) the words “hereunder”, “hereof”, and similar expressions, refer to the Plan and not to any particular article, section or schedule and references to articles, sections and schedules are to articles and sections of, and schedules to the Plan;
- (c) words importing the singular include the plural and vice versa and words importing any gender include all genders;
- (d) the words “includes” and “including”, and similar terms of inclusion shall not, unless expressly modified by the words only or solely, be construed as terms of limitation, but rather shall mean “includes without limitation”, or “including without limitation”, as applicable, so that references to included matters shall be regarded as illustrative without being either characterizing or exhaustive;

- (e) a reference to any statute is to that statute as now enacted or as the statute may from time to time be amended, re-enacted or replaced, and includes any regulation made thereunder;
- (f) a reference to any agreement, indenture or other document is to that document as amended, supplemented, restated or replaced from time to time;
- (g) unless otherwise specified, all references to dollar amounts or to the symbol \$ are references to Canadian dollars; and
- (h) unless otherwise specified, all references to time herein and in any document issued pursuant hereto mean local time in Vancouver, British Columbia, and any reference to an event occurring on a Business Day shall mean prior to 5:00 p.m. on such Business Day.

1.3 Interest

Interest shall not accrue or be paid on any Noteholder Claimant Claims after the Filing Date, and no Noteholder Claimant Claims shall be entitled to interest accruing on or after the Filing Date.

ARTICLE 2 PURPOSE, EFFECT OF PLAN AND OPERATIONS

2.1 Purpose of Plan

The purpose of the Plan is to: (a) facilitate a restructuring transaction whereby, pursuant to this Plan and the Acquisition Agreement, the Purchaser will acquire all issued and outstanding shares of PPH (i.e. the Acquired Securities); (b) effect a compromise and settlement of all Noteholder Claimant Claims through the cancellation of the Secured Debentures and the distribution of the Purchaser Notes; and (c) effect a distribution of the Purchaser Common Shares and the Purchaser RSUs to the Existing Company Securities-holders, Plus Products Management, and the Plus Products Employees.

2.2 Overview of Plan

The Plan is to be implemented concurrently with the closing of the Acquisition Agreement. Pursuant to the Acquisition Agreement, the Purchaser is to acquire all issued and outstanding shares of stock in the capital of PPH (and more particularly, the Acquired Securities), in consideration for which the Purchaser will pay and deliver the Consideration to the Company for distribution to, among others, the Noteholder Claimants, the Existing Company Securities-holders, the Plus Products Management, and the Plus Products Employees, as set out herein.

Upon implementation of the Plan, the Noteholder Claimants will have released the Company of all Noteholder Claimant Claims, including Claims against the Directors and Officers for which they are liable by virtue of them being a Director and Officer, with the exception of Unaffected Claims.

As further detailed herein, Noteholder Claimants will receive Purchaser Notes equal to the full amounts of their Noteholder Claimant Claims. After satisfaction of the Noteholder Claimant

Claims, the Purchaser Common Shares and the Purchaser RSUs will be distributed to the Existing Company Securities-holders, Plus Products Management, and the Plus Products Employees. Following the distributions to the Noteholder Claimants and the Existing Company Securities-holders, the Plan will have been implemented in accordance with its terms and the Monitor's Implementation Certificate will be filed.

The securities to be distributed under the Plan are to be provided by the Purchaser pursuant to the Acquisition Agreement, and distributions are to be made in accordance with the terms hereof. It is condition precedent to the Acquisition Agreement that this Plan be approved by the Required Majority and the Court in the CCAA Proceedings.

Absent the Consideration to be provided by the Purchaser pursuant to the Acquisition Agreement, there would be effectively no means by which to satisfy the Noteholder Claimant Claims. Accordingly, the Plan is premised on the expectation that affected stakeholders will derive a significantly greater benefit from the restructuring transaction and resultant distributions than would result from any other available transaction or the liquidation of the Company.

A critical element of the restructuring transaction for both the Company and the Purchaser is the distributions to the Plus Products Management. As further detailed herein and in the Acquisition Agreement, such distributions are conditional upon, among other things, the Plus Products Management continuing their employment with and continuing to provide services to the Plus Group (as defined in the Acquisition Agreement) through to the Effective Date.

The implementation of the Plan and the completion of the Plan and Acquisition Transactions will ensure the preservation and uninterrupted continuation of the Business under the ownership of the Purchaser.

2.3 Persons Affected by the Plan

The Plan will become effective on the Effective Date in accordance with the steps set out in article 6.2 hereof, and shall be binding on and enure to the benefit of the Company, the Noteholder Claimants, the Directors and Officers, the Existing Company Securities-holders, the Plus Products Management, the Plus Products Employees and all other Persons named or referred to in, or subject to, the Plan.

2.4 Unaffected Claims

The Plan does not affect Unaffected Claims. Persons with Unaffected Claims will not be entitled to vote on or receive any distributions under the Plan in respect of such Claims. Nothing in the Plan shall affect any of the Company's rights and defences, both legal and equitable, with respect to any Unaffected Claim, including all rights with respect to legal and equitable defences or entitlements to set-offs and recoupments against such Claims.

The Company's obligation to Persons with Unaffected Claims will be: (a) in the case of Claims in respect of any payments referred to in section 6(3) of the CCAA, paid in full within six months of the Effective Date; (b) paid in the ordinary course; or (c) otherwise satisfied pursuant to arrangements negotiated among the relevant parties with the approval of the Purchaser and the Monitor.

ARTICLE 3
CLASSIFICATION OF CREDITORS, VOTING CLAIMS AND RELATED MATTERS

3.1 Claims Process

The Claims Process shall be governed by the Claims Process Order and any other applicable Order. Where there is any inconsistency between the terms of the Plan and any Order relating to the Claims Process, the terms of the Claims Process Order will govern, except that the Plan will govern with respect to the definition of “Unaffected Claims”.

3.2 Classes of Creditors

For purposes of voting on the Plan, there will be only one class of creditors, being the Class.

3.3 Meeting

The Meeting shall be convened on the Meeting Date, as set out in the Meeting Order, and held in accordance with the CCAA, the Meeting Order and the Plan. At the Meeting, the Debenture Trustee, as agent for all Noteholders, shall, whether in person or by proxy, vote on the Resolution in accordance with the Noteholder Claimant Vote.

The only Persons entitled to attend the Meeting are: (a) the Debenture Trustee and its legal counsel; (b) the Company and its legal counsel and advisors; (c) the Directors and Officers and their legal counsel and advisors; (d) the Monitor and its legal counsel; and (e) the Purchaser and its legal counsel and advisors. Any other Person may be admitted only on invitation of the chair of the Meeting.

3.4 Noteholder Claimant Vote

By way of the Noteholder Claimant Vote, the Noteholder Claimants may vote on whether to approve the Resolution. Each Noteholder Claimant shall be entitled to one vote, which vote shall have a value equal to the dollar value of its Noteholder Claimant Claim.

3.5 Parties Not Entitled to Vote

Only Noteholder Claimants shall be entitled to vote in the Noteholder Claimant Vote. For clarity, neither Persons having Unaffected Claims nor Existing Company Securities-holders shall be entitled to vote on the Plan by way of the Noteholder Claimant Vote, or otherwise, in respect of their Unaffected Claims or equity investment in the Company.

3.6 Fractions

Voting Noteholder Claimant Claims shall not include fractional numbers and shall be rounded down to the nearest whole dollar amount without compensation.

3.7 Approval by Required Majority

The Debenture Trustee shall record and tabulate all votes cast by the Voting Noteholder Claimants by way of the Noteholder Claimant Vote. In order to be approved, the Resolution must receive an affirmative vote by the Required Majority of the Class.

3.8 Assignment of Noteholder Claimant Claims

A Noteholder Claimant may not transfer or assign its Noteholder Claimant Claim, in whole or in part, between the Broadridge Search Date and the Meeting Date.

ARTICLE 4 DISTRIBUTIONS AND PAYMENTS

4.1 Distributions to Noteholder Claimants

On the Distribution Date, the Company shall deliver the Purchaser Notes to the Debenture Trustee. As soon as practicable thereafter, the Debenture Trustee shall distribute the Purchaser Notes to the Noteholder Claimants, such that each Noteholder Claimant will receive Purchaser Notes in number and value equal to that of each Noteholder Claimant's Claim.

The payments and distributions in this section shall be in full and final settlement and satisfaction of the Noteholder Claimant Claims.

4.2 Taxes

In connection with the Plan and all distributions hereunder, the Company shall, to the extent applicable, comply with all Tax withholding and reporting requirements imposed by any law of a federal, state, provincial, local, or foreign taxing authority, and all distributions hereunder shall be subject to, and made net of, any such withholding and reporting requirements. Notwithstanding any other provision of the Plan, each Person that is to receive a distribution pursuant to the Plan shall have sole and exclusive responsibility for the satisfaction and payment of any Tax obligations imposed by any governmental entity, including income, withholding and other Tax obligations, on account of such distribution.

4.3 Undeliverable Distributions

If a distribution to an Existing Company Securities-holder or Noteholder Claimant is returned as undeliverable (each, an "**Undeliverable Distribution**"), no further delivery will be required unless and until the Monitor is notified in writing of such Person's then current address. Any obligation to such Person relating to an Undeliverable Distribution will expire six months after the date of such distribution, after which date (the "**Undeliverable Distribution Date**") any liability to such Person under the Plan will be forever barred, discharged, released and extinguished with prejudice and without compensation. Following the Undeliverable Distribution Date, neither the Company, the Monitor, or the Purchaser shall be liable to such Person, or any other Person for any damages related to the Undeliverable Distribution. No interest shall be payable in respect of an Undeliverable Distribution.

In the case of Undeliverable Distributions: (a) of Purchaser Common Shares to Existing Company-Securities Holders, after the Undeliverable Distribution Date, such Undeliverable Distributions shall be paid *pro rata* to the Plus Products Management based on the number of Existing Company Securities owned by each of the members of the Plus Products Management as at the Effective Date; or (b) of Purchaser Notes to Noteholder Claimants, after the Undeliverable Distribution Date, such Purchaser Notes shall be deemed to be cancelled and shall be null and void.

4.4 Assignment of Claims Subsequent to the Meeting

After the Meeting Date, a Noteholder Claimant may transfer or assign the whole, but not part, of its Noteholder Claimant Claim, provided that the Monitor shall not be obliged to make distributions to any transferee or assignee of a Noteholder Claimant's Claim or otherwise deal with such transferee or assignee as a Noteholder Claimant in respect thereof unless and until actual notice of the transfer or assignment, together with satisfactory evidence of such transfer or assignment, has been received by the Monitor prior to 5:00 p.m. on that day that is at least five Business Days prior to the Distribution Date. Upon transfer or assignment of a Noteholder Claimant Claim in accordance herewith, such transferee or assignee shall, for all purposes constitute a Noteholder Claimant and shall be bound by notices given and steps taken in respect of such Noteholder Claimant's Claim. For greater certainty, the Company shall not recognize partial transfers or assignments of Noteholders Claimants Claims. A transferee or assignee of a Noteholder Claimants Claim shall not be entitled to set-off, apply, merge, consolidate, or combine any such Noteholder Claimants Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such transferee or assignee to any of the Company.

4.5 Distributions to Existing Company Securities-holders, Plus Products Management and Plus Products Employees

In this section, capitalized terms used and not defined have the meanings ascribed to them in the Acquisition Agreement.

(a) Purchaser Common Shares

As soon as practicable following the distributions made to the Noteholder Claimants, the Purchaser Common Shares shall be distributed by the Debenture Trustee to the Existing Company Securities-holders, such that each will receive their *pro rata* share based on the number of Existing Company Securities held by such Persons as at the Effective Date.

(b) Purchaser Earnout RSUs and Purchaser Incentive RSUs

The Purchaser Earnout RSUs and the Purchaser Incentive RSUs shall be awarded and delivered to the Company on the Closing Date in connection with Closing, and each will be distributed to the Plus Products Management *pro rata* based on the number of Existing Company Securities owned by each of the members of the Plus Products Management, subject to the terms of such Purchaser Earnout RSUs and Purchaser Incentive RSUs as set forth under the Acquisition Agreement.

Members of the Plus Products Management are only entitled to receive their share of the Purchaser Incentive RSUs and Purchaser Earnout RSUs if such member remains engaged as a full or part-time employee or consultant by the Plus Group and continues to provide services to the Plus Group up to the Closing Date. In the event that any member of the Plus Products Management ceases to be engaged as a full or part-time employee or consultant by, or ceases to provide services to, the Plus Group up to the Closing Date or will not be engaged as a full or part-time employee or consultant by the Purchaser on the Closing Date, their allotment of Purchaser Incentive RSUs and Purchaser Earnout RSUs shall be distributed to the remaining members of the Plus Products Management, *pro rata*, as applicable.

(c) Purchaser Retention RSUs

The Purchaser Retention RSUs shall be awarded and delivered to the Company on the Closing Date in connection with the Closing, and will be distributed in accordance with the provisions of the Acquisition Agreement to certain employees of the Company to be determined by Plus Products Management and agreed by the Purchaser (the “**Plus Products Employees**”), provided that such Plus Products Employees are only entitled to receive their share of the Purchaser Retention RSUs if such employee continues to provide services to the Plus Group up to the Closing Date and is employed by the Purchaser on and following the Closing Date and remains employees as of the third anniversary of the Closing Date, and subject to the terms of such Purchaser Retention RSUs.

4.6 Crown Priority Claims

As soon as practicable after the Effective Date, and within six months after the date of the Sanction Order, the Company shall pay in full to Her Majesty in Right of Canada or of a province all amounts that were outstanding at the Filing Date and are of a kind that could be subject to a demand under:

- (a) subsection 224(1.2) of the *Income Tax Act*;
- (b) any provision of the *Canada Pension Plan* or of the *Employment Insurance Act* that refers to subsection 224(1.2) of the *Income Tax Act* and provides for the collection of a contribution, as defined in the *Canada Pension Plan*, or an employee’s premium, or employer’s premium, as defined in the *Employment Insurance Act*, or a premium under Part VII.1 of that Act, and of any related interest, penalties or other amounts; or
- (c) any provision of provincial legislation that has a similar purpose to subsection 224(1.2) of the *Income Tax Act*, or that refers to that subsection, to the extent that it provides for the collection of a sum, and of any related interest, penalties or other amounts, where the sum:
 - (i) has been withheld or deducted by a person from a payment to another person and is in respect of a tax similar in nature to the income tax imposed on individuals under the *Income Tax Act*; or

- (ii) is of the same nature as a contribution under the *Canada Pension Plan* if the province is a “province providing a comprehensive pension plan” as defined in subsection 3(1) of the *Canada Pension Plan* and the provincial legislation establishes a “provincial pension plan” as defined in that subsection.

ARTICLE 5

SANCTION ORDER AND CONDITIONS TO PLAN IMPLEMENTATION

5.1 Application for Sanction Order

If the Plan is approved by the Required Majority of the Class, the Company shall, within 10 days of such approval, apply to the Court for the Sanction Order. The Company shall use all commercially reasonable efforts to obtain the Sanction Order on or before January 21, 2022. Subject to the Sanction Order being granted and the satisfaction or waiver by the Company of the Conditions Precedent, the Plan will be implemented by the Company as provided in article 6.2 hereof.

5.2 Effect of the Sanction Order

In addition to sanctioning the Plan, the Sanction Order to be sought by the Company shall, without limitation to any other terms that it may contain:

- (a) confirm that the Meeting was duly called and held in accordance with the Meeting Order;
- (b) declare that: (i) the Plan has been approved by the Required Majority of the Class in conformity with the CCAA; (ii) the Company has complied with the provisions of the CCAA and all Orders in all respects; (iii) the Court is satisfied that the Company has not done or purported to do anything that is not authorized by the CCAA; and (iv) the Plan and the transactions contemplated thereby are fair and reasonable;
- (c) declare that, as at the Effective Time, the Plan and all associated steps, compromises, transactions, arrangements, assignments, releases and the restructuring effected thereby are approved, binding and effective as herein set out upon the Company, all Noteholder Claimants, and all other Persons affected by the Plan;
- (d) declare that the compromises, arrangements, discharges and the releases referred to in the Plan are approved and shall become binding and effective in accordance with the Plan;
- (e) compromise, discharge and release the Company from any and all Noteholder Claimant Claims and declare that the ability of any Person to proceed against any of the Company in respect of or relating to any such Noteholder Claimant Claims shall be forever discharged, extinguished, released and restrained, and all proceedings with respect to, in connection with or relating to such Noteholder

Claimant Claims shall be permanently stayed against the Company, subject only to the right of Noteholder Claimants to receive distributions pursuant to the Plan in respect of their Noteholder Claimant Claims, and declare that all other releases provided for by the Plan shall be effective from and after the Effective Time;

- (f) authorize and direct the Company, after the Effective Date, to complete the Plan Transactions and the Acquisition Transactions, all without the need for any further approvals or actions on the part of the Directors and Officers or any other Persons;
- (g) authorize all Persons named in the Plan to perform their functions and fulfil their obligations under the Plan to facilitate the implementation of the Plan;
- (h) declare that all distributions to the Noteholder Claimants under the Plan are for the account of the Company and the fulfillment of the Company's obligations under the Plan;
- (i) direct the Monitor to file the Monitor's Implementation Certificate in the CCAA Proceedings upon being advised by the Company and the Purchaser that: (i) the Plan Transactions and the Acquisition Transactions have been completed; (ii) the Purchaser Notes have been delivered to the Debenture Trustee for distribution to the Noteholder Claimants; (iii) the Purchaser Common Shares have been distributed to the Existing Company Securities-holders as contemplated by this Plan and the Acquisition Agreement; and (iv) the condition precedent to obtain the Recognition Order set forth at article 5.3(f) hereto, has been satisfied or waived;
- (j) authorize and direct the Monitor to, after filing the Monitor's Implementation Certificate and at such time as determined by the Company in its sole discretion, assign the Company into bankruptcy, with PricewaterhouseCoopers Inc. being appointed trustee of the bankrupt estate;
- (k) declare that the Stay Period continues until the discharge of the Monitor; and
- (l) authorize and direct the Monitor to apply to the Court for its discharge.

5.3 Conditions Precedent to Plan Implementation

The implementation of this Plan is subject to the satisfaction or waiver of the following Conditions Precedent on or prior to the Effective Date:

- (a) the Acquisition Agreement shall have been executed by the Company and the Purchaser;
- (b) all conditions precedent to the Acquisition Agreement shall have been satisfied or waived in accordance therewith and the Purchaser shall thereupon be obligated to deliver the Consideration to the Company upon the closing of the Acquisition Agreement;

- (c) the Company shall have funds sufficient to satisfy all Crown Priority Claims, as well as any obligations to professionals assisting with giving effect to the Plan Transactions up to and after the Effective Date;
- (d) the Plan shall have been approved by the Required Majority of the Class;
- (e) the Plan shall have been approved and sanctioned by the Court, and the Sanction Order shall be in full force and effect and all applicable appeal periods in respect thereof shall have expired and any appeals therefrom shall have been finally disposed of by the applicable appellate court;
- (f) the Company shall have applied for and obtained a foreign recognition order from the 8th Judicial District Court, District of Nevada, formally recognizing the Sanction Order under applicable Nevada State bankruptcy legislation, being NRS 30.040 et. seq. (the “**Recognition Order**”); and
- (g) all definitive legal documentation contemplated by the Plan and the Sanction Order, and necessary to complete the Plan Transactions, shall have been finalized, executed and held in escrow for release on the Effective Date.

Any Condition Precedent other than: (a) any statutory requirements regarding the voting, approval and sanctioning of the Plan pursuant to the provisions of the CCAA; and (b) the condition precedent set forth at article 5.3(f), may be waived by the Company with the written consent of the Purchaser. The Condition Precedent set forth at article 5.3(f) shall only be capable of being waived by the Purchaser in the event that it has not been satisfied on or prior to the date that is 45 calendar days after the date of the Sanction Order.

5.4 Failure to Satisfy Conditions Precedent

If the Conditions Precedent are not satisfied or waived in accordance with article 5.3 hereof on or before February 28, 2022, or such later date as may be agreed to by the Company and the Purchaser, the Plan shall not be implemented and shall cease to have any further force or effect.

ARTICLE 6 RESTRUCTURING AND PLAN IMPLEMENTATION

6.1 Corporate and Other Authorizations

The adoption, execution, delivery, implementation and consummation of all matters contemplated under the Plan involving corporate or other actions of the Company shall occur and be effective as of the Effective Time and shall be authorized and approved under the Plan and by the Court, where appropriate, as part of the Sanction Order, in all respects and for all purposes without any requirement of further action by any of the Directors and Officers or Existing Company Securities-holders. All necessary approvals to take actions, if required, shall be deemed to have been obtained from the board of directors of the Company.

6.2 Plan Transactions

On or prior to the Effective Date, all Conditions Precedent must be satisfied or waived in accordance with the Plan and the Sanction Order, and all actions, documents, agreements and funding necessary to implement all of the following transactions must be in place and be final and irrevocable prior to the Effective Date and shall then be held in escrow and shall be released without any further act or formality, and no other act or formality shall be required.

On the Effective Date:

- (a) the Company will complete the Acquisition Transactions, including that all Acquired Securities shall be transferred to and vest in the Purchaser;
- (b) all Secured Debentures shall be cancelled and shall be of no further force or effect, and the obligations of the Company thereunder or in any way related thereto shall be satisfied and discharged, with no compensation or participation being provided or payable therefor, or in connection therewith (except as expressly provided in this Plan), and all certificates or documents formerly representing the Secured Debentures shall be deemed to be cancelled and shall be null and void;
- (c) the Company and the Operating Subsidiaries, as applicable, shall each forgive and absolutely release and discharge the other for and from the Intercompany Receivables and the Intercompany Payables, and any and all obligations of each and the other in respect thereof; and
- (d) all definitive legal documentation contemplated by the Plan and the Sanction Order, and necessary to complete the Plan Transactions, shall have been finalized, executed and held in escrow for release on the Effective Date.

Notwithstanding anything to the contrary herein, after the Effective Date, the Company shall take such steps as are necessary to record, document and give effect to the Plan Transactions.

ARTICLE 7 EFFECT OF PLAN

7.1 Binding Effect of the Plan

The Plan (including, without limitation, the releases and injunctions contained herein), upon being sanctioned and approved by the Court pursuant to the Sanction Order shall be binding as of the Effective Time on all Persons irrespective of the jurisdiction in which the Persons reside or in which the Claims arose, and shall constitute:

- (a) full, final and absolute settlement of all rights of any Noteholder Claimant; and
- (b) an absolute release, extinguishment and discharge of all indebtedness, liabilities and obligations of or in respect of any Noteholder Claimant Claim.

7.2 Released Parties

From and after the Effective Time, each of the Released Parties shall be released and discharged from any and all demands, claims, actions, causes of action, counterclaims, suits, debts, sums of money, accounts, covenants, damages, judgments, expenses, executions, liens and other recoveries on account of any indebtedness, liability, obligation, demand or cause of action of whatever nature that any Person (including any Person who may claim contribution or indemnification against or from the Released Parties) may be entitled to assert, including any and all Claims in respect of statutory liabilities of Directors and Officers, whether known or unknown, matured or unmatured, direct, indirect or derivative, foreseen or unforeseen, existing or hereafter arising, based in whole or in part on any act or omission, transaction, dealing or other occurrence existing or taking place on or prior to the Effective Time relating to, arising out of or in connection with any Claim, including any Claim arising out of (a) the restructuring, disclaimer, resiliation, breach or termination of any contract, lease, agreement or other arrangement, whether written or oral, entered into by the Company; (b) the Plan; (c) the Plan Transaction and any other transaction referenced in and relating to the Plan; and (d) the CCAA Proceedings (collectively, the “**Released Matters**”).

From and after the Effective Time, all Persons, along with their respective affiliates, present and former officers, directors, employees, associated individuals, auditors, financial advisors, legal counsel, other professionals, sureties, insurers, indemnities, agents, dependants, heirs, representatives and assigns, as applicable, are permanently and forever barred, estopped, stayed and enjoined, on and after the Effective Time, with respect to claims against the Released Parties in respect of the Released Matters, from:

- (a) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits, demands or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any of the Released Parties;
- (b) enforcing, levying, attaching, collecting or otherwise recovering or enforcing by any manner or means, directly or indirectly, any judgment, award, decree or order against any of the Released Parties or their property;
- (c) commencing, conducting or continuing in any manner, directly or indirectly, any action, suits or demands, including without limitation by way of contribution or indemnity or other relief, in common law, or in equity, breach of trust or breach of fiduciary duty or under the provisions of any statute or regulation, or other proceedings of any nature or kind whatsoever (including, without limitation, any proceeding in a judicial, arbitral, administrative or other forum) against any Person who, as a result, makes or might reasonably be expected to make a claim, in any manner or forum, against any of the Released Parties;
- (d) creating, perfecting, asserting or otherwise enforcing, directly or indirectly, any lien or encumbrance of any kind; or
- (e) taking any actions to interfere with the implementation or consummation of this Plan or the transactions contemplated therein.

7.3 Claims Not Released

For clarity, nothing in articles 7.1 or 7.2 shall release or discharge:

- (a) the Company from or in respect of any Unaffected Claim or its obligations to Noteholder Claimants under the Plan or under any Order; and
- (b) a Released Party if the Released Party is adjudged by the express terms of a judgment rendered on a final determination on the merits to have committed fraud or wilful misconduct or to have been grossly negligent or, in the case of the Directors, in respect of any claim referred to in section 5.1(2) of the CCAA.

7.4 Consents, Waivers and Agreements at the Effective Time

At the Effective Time, each Noteholder Claimant will be deemed to have consented and agreed to all of the provisions of the Plan, in its entirety. Without limitation to the foregoing, each Noteholder Claimant will be deemed:

- (a) to have executed and delivered to the Company all consents, assignments, releases and waivers, statutory or otherwise, required to implement and carry out the Plan in its entirety;
- (b) to have waived any default by or rescinded any demand for payment against the Company that has occurred on or prior to the Effective Date;
- (c) to have agreed that, if there is any conflict between the provisions, express or implied, of any agreement or other arrangement, written or oral, existing between such Noteholder Claimant and the Company with respect to a Noteholder Claimant Claim as at the Effective Date and the provisions of the Plan, then the provisions of the Plan take precedence and priority and the provisions of such agreement or other arrangement are amended accordingly; and
- (d) from and after the Effective Time, such Noteholder Claimant shall be deemed to have waived any and all defaults of the Company then existing or previously committed or caused by the Company, directly or indirectly, or non-compliance with any covenant, warranty, representation, term, provision, condition or obligation, express or implied, in any contract, credit document, agreement for sale, lease or other agreement, written or oral, and any and all amendments or supplements thereto, existing between such Noteholder Claimant and the Company arising from the CCAA Proceedings or the transactions contemplated by the Plan and the failure by the Company to receive any consent from such Noteholder Claimant to any transaction contemplated by the Plan and any and all notices of default and demands for payment under any instrument, including any guarantee arising from such default, shall be deemed to have been rescinded.

ARTICLE 8 GENERAL

8.1 Amendments to the Plan

Before the Meeting Materials Delivery Deadline, with the prior express consent of the Purchaser, the Company may at any time and from time to time, amend the Plan by written instrument and the Monitor shall post such amendment on the Website.

After the Meeting, with the prior written consent of the Purchaser, the Company may at any time and from time to time amend the Plan:

- (a) without an Order if, in the opinion of the Monitor, such amendment would not be materially prejudicial to the interests of the Noteholder Claimants under the Plan or is necessary to give effect to the full intent of the Plan or the Sanction Order; or
- (b) pursuant to an Order made on notice to all Persons potentially affected by such variation, amendment, modification or supplement.

8.2 Severability

If, prior to the Effective Time, any provision of the Plan is held by the Court to be invalid, void or unenforceable, the Court, at the request of the Company having the prior written consent of the Purchaser, may alter and interpret such provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of such provision, and such provision will then be applicable as altered or interpreted and the remainder of the provisions of the Plan will remain in full force and effect and will in no way be invalidated by such alteration or interpretation.

8.3 Deeming Provisions

In the Plan, the deeming provisions are not rebuttable and are conclusive and irrevocable.

8.4 Paramountcy

From and after the Effective Time, any conflict between the Plan and the covenants, warranties, representations, terms, conditions, provisions or obligations, expressed or implied, of any contract, mortgage, security agreement, indenture, trust indenture, loan agreement, commitment letter, agreement for sale, bylaws of the Company, lease or other agreement, written or oral and any and all amendments or supplements thereto existing between one or more of the Noteholder Claimants and any of the Company as at the Effective Date will be deemed to be governed by the terms, conditions and provisions of the Plan and the Sanction Order. Notwithstanding the foregoing, as between the Plan and the Sanction Order, the terms of the Sanction Order shall take precedence.

8.5 Set-Off

Subject to articles 3.8 and 4.4, the law of set-off applies to all Noteholder Claimant Claims.

8.6 Responsibilities of the Monitor

The Monitor is acting in its capacity as monitor of the Company in the CCAA Proceedings and not in its personal capacity and shall not be responsible or liable for any obligations of the Company under the Plan, including with respect to the making of distributions or the receipt of any distribution by a Noteholder Claimant pursuant to the Plan. The Monitor will have the powers and protections granted to it by the Plan, the CCAA and any Orders.

8.7 Different Capacities

Persons who are affected by the Plan may be affected in more than one capacity. Unless expressly provided herein to the contrary, a Person will be entitled to participate hereunder in each such capacity in accordance with the Meeting Order. Any action taken by a Person in one capacity will not affect such Person in any other capacity, unless otherwise provided in the Meeting Order, or unless expressly agreed by the Person in writing.

8.8 Further Assurances

At the request of the Monitor, the Company or the Purchaser, each of the Persons named or referred to in, or subject to, the Plan will execute and deliver all such documents and instruments and do all such acts and things as may be necessary or desirable to carry out the full intent and meaning of the Plan and to give effect to the transactions contemplated herein, including the Plan Transaction, notwithstanding any provision of the Plan that deems any transaction or event to occur without further formality.

8.9 Governing Law

The Plan will be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein.

8.10 Notices

Except as otherwise provided for in the Meeting Order, any other notice or other communication to be delivered or filed hereunder must be in writing and reference the Plan and may, subject as hereinafter provided, be made or given by personal delivery, ordinary mail, facsimile or by e-mail (scanned copy) addressed to the respective parties as follows:

(a) **if to the Company:**

340 S. Lemon Avenue #9392
Walnut, CA 91789

Attention: Jake Heimark
Email: jake@plusproducts.com

With a copy to:

Fasken Martineau DuMoulin LLP
Suite 2900, 550 Burrard Street
Vancouver, British Columbia V6C 3A8
Attention: Kibben Jackson and Glen Nesbitt
Email: kjackson@fasken.com; gnesbitt@fasken.com

(b) **if to the Monitor:**

PricewaterhouseCoopers Inc., in its capacity as court-appointed monitor of the Company
Suite 1400, 250 Howe Street
Vancouver, British Columbia, V6C 3S7
Attention: Michelle Grant and Claire Wheldon
Email: michelle.grant@pwc.com; claire.wheldon@pwc.com

With a copy to:

Blake, Cassels & Graydon LLP
Suite 2600, 595 Burrard Street
Vancouver, British Columbia V7X 1L3
Attention: Peter Rubin and Peter Bychawski
Email: peter.rubin@blakes.com; peter.bychawski@blakes.com

or to such other address as any party may from time to time notify the others in accordance with this section. All such communications that are delivered will be deemed to have been received on the day of delivery. All such communications that are sent by facsimile or e-mail (scanned copy) will be deemed to be received on the day sent if sent before 5:00 p.m. on a Business Day and otherwise will be deemed to be received on the Business Day next following the day upon which such facsimile or e-mail (scanned copy) was sent. Any notice or other communication sent by mail will be deemed to have been received on the fifth Business Day after the date of mailing. The unintentional failure by the Company to give a notice contemplated hereunder will not invalidate any action taken by any Person pursuant to the Plan. For clarity, any notice or communication in respect of a notice of dispute of claim filed with the Monitor must be delivered to the Monitor in accordance with the Claims Process Order.

DATED at the City of woodside, in the State of California, this 17th day of December, 2021.

Plus Products Inc.

Per: 

Jake Heimark