COOPERS PARK CORPORATION

Notice of Annual General and Special Meeting of Voting Shareholders to be held on May 14, 2015

and

Information Circular

Dated April 8, 2015

April 8, 2015

Dear Voting Shareholders of Coopers Park Corporation (the "Corporation"),

The Corporation's Board of Directors invites you to attend an annual general and special meeting (the "Meeting") of the Voting Shareholders of the Corporation to be held at 10:00 a.m. (Vancouver Time) on May 14, 2015 at the offices of Farris, Vaughan, Wills & Murphy LLP, Suite 2500 – 700 West Georgia Street, Vancouver, British Columbia.

At the Meeting, Voting Shareholders will be asked to consider a resolution to approve the consolidation of the Corporation's issued and outstanding Voting Shares on the basis of one Voting Share for each 254,084 existing Voting Shares. Instead of receiving fractional Voting Shares, Voting Shareholders will be paid $1.62071 in cash per Voting Share held by them prior to the consolidation becoming effective (with no amount being paid to a Voting Shareholder who would be entitled to receive, net of withholding taxes, less than $10). Upon the completion of the consolidation all fractional Voting Shares will be cancelled and 0698500 B.C. Ltd., a personal holding company wholly owned by Mr. Terence Hui, our President and Chief Executive Officer, will be the sole shareholder of the Corporation.

To be effective, the resolution approving the consolidation will require the approval of a majority of the votes cast at the Meeting by the Voting Shareholders other than those which are beneficially owned, or over which control or direction is exercised, by 0698500 B.C. Ltd. or any person who is a related party to 0698500 B.C. Ltd. or acting jointly or in concert with 0698500 B.C. Ltd. and such related parties, and by a majority of two thirds of the votes cast by Voting Shareholders, including those held by 0698500 B.C. Ltd. and its related parties.

After careful consideration, the Board of Directors, on the recommendation of an Independent Committee of the directors (the "Independent Committee"), has unanimously (with Mr. Hui abstaining) determined that the consolidation is fair to the Voting Shareholders, and is in the best interests of the Corporation. A description of the various factors considered by the Independent Committee and the Board of Directors in arriving at this determination, including the fairness opinion provided to the Independent Committee from Evans & Evans, Inc., is contained in the enclosed Information Circular. The Board of Directors unanimously (with Mr. Hui abstaining) recommends that Voting Shareholders vote FOR the resolution approving the consolidation.

It is important that your Voting Shares be voted at the Meeting. For more information on how to vote, please see the accompanying Notice and Information Circular. Accompanying this letter are the Notice of the Meeting, Information Circular, form of proxy and request for financial statements and a Letter of Transmittal.

You should consider carefully all of the information in the Information Circular. If you require assistance, please consult your financial, legal or other professional advisors. Subject to the approval of the consolidation by the Voting Shareholders, it is anticipated that the Consolidation will be completed on or about May 22, 2015.

Yours very truly,

(signed) "*Thomas Chambers*"

Thomas Chambers, Director

GLOSSARY OF DEFINED TERMS

The following is a glossary of certain defined terms used in this Information Circular:

"0698500 B.C. Ltd." means 0698500 B.C. Ltd., a corporation wholly owned by Terence Hui, director, President and Chief Executive Officer of the Corporation.

"Board of Directors" or "Board" means the board of directors of the Corporation.

"CBCA" means the Canada Business Corporations Act.

"Computershare" means Computershare Investor Services Inc., transfer agent of the Corporation.

"Consolidation" means the consolidation of the Corporation's Voting Shares on the basis of one voting common share for each existing 254,084 Voting Shares.

"Consolidation Agreement" means the agreement dated April 8, 2015, as may be amended or supplemented, between the Corporation and 0698500 B.C. Ltd., a copy of which is attached as Schedule B to the Information Circular.

"Consideration" means the cash consideration payable in lieu of the issuance of fractional Voting Shares to Voting Shareholders, other than 0698500 B.C. Ltd., following the Consolidation, payable at the rate of $1.62071 per Voting Share held by Voting Shareholders, other than 0698500 B.C. Ltd., immediately prior to the Effective Time (with no amount being paid to a Voting Shareholder who would be entitled to receive, net of withholding taxes, less than $10).

"Consolidation Resolution" means the special resolution relating to the Consolidation, the full text of which is set out in Schedule A to the Information Circular.

"Corporation" means Coopers Park Corporation., a corporation governed by the CBCA.

"Directors" means the directors elected or appointed to the Board of Directors.

"Dissent Rights" means rights to dissent in respect of the Consolidation in accordance with section 190 of the CBCA, as described in Schedules C and D.

"Dissenting Voting Shareholder" means a Voting Shareholder who dissents in respect of the Consolidation Resolution in compliance with the Dissent Rights.

"Effective Date" means the date on which the Consolidation is effective.

"Effective Time" means the time on the Effective Date on which the Consolidation takes effect or is deemed to take effect.

"Eligible Institution" means a Canadian Schedule 1 chartered bank, a major trust corporation in Canada, a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada and the United States, members of the Investment Dealers Association of Canada, members of the National Association of Securities Dealers or banks and trust companies in the United States.

"Evans & Evans" means Evans & Evans, Inc., a Canadian investment banking firm, engaged by the Independent Committee to consider the proposed Consolidation and provide its opinion as to the fairness of the Consolidation, from a financial point of view, to Voting Shareholders excluding 0698500 B.C. Ltd.

"Fairness Opinion" means the fairness opinion of Evans & Evans in respect of the Consolidation, the full text of which is set out in Schedule E to this Information Circular.

"Going Private Transaction" means the going private transaction in respect of the Corporation to be carried out by way of the Consolidation on the terms set out in the Consolidation Agreement.

"Independent Committee" means the independent committee of the Board of Directors composed of Thomas Chambers and Gerald Meerkatz, the appointment of which was ratified and confirmed by the Board on March 13, 2015 and was given the mandate to consider the Consolidation and the Going Private Transaction.

"Information Circular" or "Circular" means this management proxy information circular, together with all appendices and attachments hereto.

"Interested Voting Shareholders" means 0698500 B.C. Ltd. and any person who beneficially owns or exercises control or direction over 0698500 B.C. Ltd. or is a "related party" (within the meaning of MI 61-101) of 0698500 B.C. Ltd. or is acting jointly or in concert with 0698500 B.C. Ltd. or any such related party.

"Letter of Transmittal" means the letter of transmittal accompanying this Circular which letter is to be completed by Voting Shareholders.

"Management" means the senior executive officers of the Corporation.

"Meeting" means the annual and special general meeting of the Voting Shareholders to be held at 10:00 a.m. on May 14, 2015 and any adjournment or postponement thereof.

"MI 61-101" means Multilateral Instrument 61-101 – Protection of Minority Security Holders in Special Transactions as incorporated into the policies of the TSXV.

"Minority Voting Shareholders" means Voting Shareholders other than Voting Shareholders who are Interested Voting Shareholders.

"Notice of Meeting" means the notice of the Meeting dated April 8, 2015.

"Proposal" has the meaning provided for on page 6 of this Circular.

"Record Date" means March 25, 2015, the record date for determining Voting Shareholders entitled to receive notice of and vote at the Meeting.

"Voting Share Certificates" means certificates representing Voting Shares.

"Voting Shareholders" means the registered holders of Voting Shares.

"Voting Shares" means the voting common shares in the capital of the Corporation as constituted immediately prior to the Effective Time.

"Tax Act" means the Income Tax Act (Canada), R.S.C. 1985, c. 1, as amended, including the regulations made thereunder.

"TSXV" means the TSX Venture Exchange.

COOPERS PARK CORPORATION

NOTICE OF ANNUAL GENERAL AND SPECIAL MEETING OF VOTING SHAREHOLDERS

NOTICE IS HEREBY GIVEN that the Annual General and Special Meeting of Voting Shareholders of the Corporation will be held at the offices of Farris, Vaughan, Wills & Murphy LLP, Suite 2500 – 700 West Georgia Street, Vancouver, British Columbia, on May 14, 2015 at 10:00 a.m. (Pacific time), for the following purposes:

1. to receive the financial statements of the Corporation for the fiscal year ended December 31, 2014, together with the report of the auditors thereon;

2. to appoint auditors and to authorize the directors to fix their remuneration;

3. to elect directors;

4. to approve the consolidation of the issued and outstanding Voting Shares of the Corporation by a special resolution of the Voting Shareholders and by a "majority of the minority in accordance with MI 61-101, the full text of which is set forth in Schedule A to the accompanying Information Circular (the "Consolidation Resolution"); and

5. to transact such further or other business as may properly come before the meeting or any adjournment or adjournments thereof.

Specific details of the above items of business are contained in the Information Circular that accompanies and forms a part of this Notice of Annual General and Special Meeting.

Registered Voting Shareholders have the right to send a notice of dissent with respect to the Consolidation Resolution. Please read the accompanying Information Circular for more information concerning the right to dissent.

DATED at Vancouver, British Columbia this 8th day of April, 2015.

BY ORDER OF THE BOARD OF DIRECTORS

(signed) "*Dennis Au Yeung*"

Dennis Au Yeung, Secretary of the Corporation

Voting Shareholders who are unable to attend the Meeting in person and wish to ensure that their Voting Shares will be voted at the Meeting are requested to complete, date and sign the enclosed form of proxy, or another suitable form of proxy, and deliver it by fax, by hand or by mail in accordance with the instructions set out in the form of proxy accompanying this Information Circular and in the Information Circular. Voting Shareholders who plan to attend the Meeting must follow the instructions set out in the form of proxy and in the Information Circular to ensure that their Voting Shares will be voted at the Meeting.

Beneficial Voting Shareholders who hold their Voting Shares through an intermediary/broker are not entitled, as such, to vote at the Meeting through a proxy. Regulatory policy requires intermediaries/brokers to seek voting instructions from Beneficial Voting Shareholders in advance of the Meeting. Beneficial Voting Shareholders should carefully follow the instructions of the intermediary/broker, including those on how and when voting instructions are to be provided, in order to have their Voting Shares voted at the Meeting.

COOPERS PARK CORPORATION

INFORMATION CIRCULAR

(Containing information as at April 8th, 2015 unless indicated otherwise)

SOLICITATION OF PROXIES

This management information circular (the "Information Circular") is furnished in connection with the solicitation of proxies by the management of Coopers Park Corporation (the "Corporation") for use at the annual general and special meeting (the "Meeting") of the holders (the "Voting Shareholders") of voting common shares (the "Voting Shares") of the Corporation to be held at the offices of Farris, Vaughan, Wills & Murphy LLP, Suite 2500 – 700 West Georgia Street, Vancouver, British Columbia V7Y 1B3 on May 14, 2015 at 10:00 a.m. (Vancouver time) or at any adjournments or postponements thereof, for the purposes set forth in the notice of meeting ("Notice of Meeting") accompanying this Information Circular.

It is expected that the solicitation of proxies for the Meeting will be primarily by mail, but proxies may be solicited personally, by telephone or by other means of communication by management of the Corporation and by the directors and officers of the Corporation who will not be specifically remunerated therefor. All costs of solicitation of proxies by or on behalf of management will be borne by the Corporation.

APPOINTMENT OF PROXIES

The persons named in the accompanying form of proxy ("Form of Proxy") are the management representatives of the Corporation. A Voting Shareholder desiring to appoint some other person or company, who need not be a Voting Shareholder, to attend and act on the Voting Shareholder's behalf at the Meeting has the right to do so, either by inserting the desired person's name in the blank space provided in the Form of Proxy or by completing another proper Form of Proxy.

A Form of Proxy must be in writing and signed by the Voting Shareholder or by the Voting Shareholder's attorney duly authorized in writing or, if the Voting Shareholder is a body corporate or association, under its seal or by an officer or attorney thereof duly authorized indicating the capacity under which such officer or attorney is signing. If an attorney executes the Form of Proxy, evidence of the attorney's authority must accompany the Form of Proxy. A proxy will not be valid unless the completed Form of Proxy is received by Computershare Investor Services Inc. ("Computershare"), 100 University Avenue 8th Floor, Toronto, ON M5J 2Y1, (toll-free facsimile number for North America: 1 (866) 249-7775; International facsimile number: (416) 263-9524) not less than 48 hours (excluding Saturdays, Sundays and holidays) prior to the time of the Meeting, or any adjournment or postponement thereof.

REVOCATION OF PROXIES

A Voting Shareholder who has given a Form of Proxy may revoke it by an instrument in writing that is signed and delivered to Computershare in the manner as described above so as to arrive at any time up to and including the last business day preceding the day of the Meeting, or any adjournment or postponement thereof, at which the Form of Proxy is to be used, or to the chair of the Meeting on the day of the Meeting, or any adjournment or postponement thereof, or in any other manner provided by law. A revocation of a Form of Proxy does not affect any matter on which a vote has been taken prior to the revocation.

VOTING OF PROXIES

The persons designated in the enclosed Form of Proxy will vote or withhold from voting the Voting Shares in respect of which they are appointed proxy on any ballot that may be called for in accordance with the instructions of the Voting Shareholder as indicated on the Form of Proxy and, if the Voting Shareholder specifies a choice with respect to any matter to be acted upon, the Voting Shares will be voted accordingly. Where no choice is specified in the Form of Proxy, such Voting Shares will be voted "for" the matters described therein and in this Information Circular.

The accompanying Form of Proxy confers discretionary authority upon the person appointed proxy thereunder to vote with respect to amendments or variations of matters identified in the Notice of Meeting and with respect to other matters that 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 other business is properly brought before the Meeting, it is the intention of the persons designated in the enclosed Form of Proxy to vote in accordance with their best judgment on such matters or business. At the time of the printing of this Information Circular, management of the Corporation knows of no such amendment, variation or other matter that may be presented to the Meeting.

BENEFICIAL VOTING SHAREHOLDERS

The information set forth in this section is important to all Voting Shareholders of the Corporation. Voting Shareholders whose Voting Shares are not registered in their own name are referred to in this Information Circular as "Beneficial Voting Shareholders". Beneficial Voting Shareholders should note that only a Voting Shareholder whose name appears on the records of the Corporation as a registered holder of Voting Shares or a person they appoint as a proxy can be recognized and vote at the Meeting.

If Voting Shares are listed in an account statement provided to a Voting Shareholder by a broker, then, in almost all cases, those Voting Shares will not be registered in the Voting Shareholder's name on the records of the Company. Such Voting Shares will more likely be registered under the name of the Voting Shareholder's broker or an agent of that broker. In Canada, the vast majority of such Voting Shares are registered under the name CDS & Co. (the registration name for The Canadian Depositary for Securities, which acts as nominee for many Canadian brokerage firms). The Voting Shares held by brokers or their agents or nominees can only be voted (for or against resolutions) upon the instructions of the Beneficial Voting Shareholder. Without specific instructions, a broker and its agents are prohibited from voting the Voting Shares for the broker's clients. **Therefore, Beneficial Voting Shareholders should ensure that instructions respecting the voting of their Voting Shares are communicated to the appropriate person.**

Applicable regulatory rules require intermediaries/brokers to seek voting instructions from Beneficial Voting Shareholders in advance of Voting Shareholders' meetings. Every intermediary/broker has its own mailing procedures and provides its own return instructions to clients, which should be carefully followed by Beneficial Voting Shareholders in order to ensure that their Voting Shares are voted at the Meeting. The purpose of the form of proxy or voting instruction form provided to a Beneficial Voting Shareholder by its broker, agent or nominee is limited to instructing the registered holder of the Voting Shares on how to vote such Voting Shares on behalf of the Beneficial Voting Shareholder. The majority of brokers now delegate responsibility for obtaining instructions from clients to Broadridge Investor Communications ("**Broadridge**"). Broadridge typically supplies a voting instruction form, mails those forms to Beneficial Voting Shareholders and asks those Beneficial Voting Shareholders to return the forms to Broadridge or follow specific telephone or other voting procedures. Broadridge then tabulates the results of all instructions received by it and provides appropriate instructions respecting the voting of the Voting Shares to be represented at the Meeting. **A Beneficial Voting Shareholder receiving a voting instruction form from Broadridge cannot use that form to vote Voting Shares directly at the Meeting. Instead, the voting instruction form must be returned to Broadridge or the alternate voting procedures must be completed well in advance of the Meeting in order to ensure such Voting Shares are voted.**

Although Beneficial Voting Shareholders may not be recognized directly at the Meeting for the purpose of Voting Shares registered in the name of their broker, agent or nominee, a Beneficial Voting Shareholder may attend the Meeting as a proxyholder for a Voting Shareholder and vote the Voting Shares in that capacity. Beneficial Voting Shareholders who wish to attend the Meeting and indirectly vote their Voting Shares as proxyholder for the registered Voting Shareholder should contact their broker, agent or nominee well in advance of the Meeting to determine the steps necessary to permit them to indirectly vote their Voting Shares as a proxyholder.

There are two types of Beneficial Voting Shareholders. The first are those who have objected to their name being made known to the issuers of securities which they own, or "Objecting Beneficial Owners". The second are those who have not objected to their name being made known to the issuers of securities which they own, or "Non-Objecting Beneficial Owners".

Non-Objecting Beneficial Owners

Non-Objecting Beneficial Owners are to receive meeting materials and a voting instruction form ("VIF") from their intermediaries via Broadridge. These VIFs are to be completed and returned in the envelope provided or by facsimile in accordance with the request for voting instructions.

If you are a Beneficial Owner, and your intermediary has sent these materials to you, your name and address and information about your holdings of Voting Shares have been obtained in accordance with applicable securities regulatory requirements from the intermediary holding Voting Shares on your behalf. By choosing to send these materials to you, the Corporation (and not the intermediary holding Voting Shares on your behalf) has assumed responsibility for (i) delivering these materials to you, and (ii) executing your proper voting instructions. Please return your voting instructions as specified in the request for voting instructions.

Objecting Beneficial Owners

Objecting Beneficial Voting Shareholders may receive meeting materials through their intermediary holding Voting Shares on their behalf. CDS acts as nominee for brokerage firms through which Objecting Beneficial Holders hold their Voting Shares. Voting Shares held by CDS can only be voted (for or against resolutions) upon the instructions of the Objecting Beneficial Voting Shareholder. Without specific instructions, brokers/nominees are prohibited from voting the Voting Shares for their clients. Other than Non-Objecting Beneficial Owners, management of the Corporation does not know for whose benefit the Voting Shares registered in the name of CDS are held.

Objecting Beneficial Voting Shareholders cannot be recognized at the Meeting for purposes of voting their Voting Shares in person or by way of depositing a Form of Proxy. If you are an Objecting Beneficial Voting Shareholder and wish to vote in person at the Meeting, please see the voting instructions you received or contact your intermediary/broker well in advance of the Meeting to determine how you can do so.

Objecting Beneficial Voting Shareholders should carefully follow the instructions of their intermediaries/ brokers, including those on how and when voting instructions are to be provided, in order to have their Voting Shares voted at the Meeting.

THE CORPORATION

The principal business of the Corporation is the acquisition, development and marketing of residential condominium properties and investment in early-stage information technology companies.

The Corporation's head office is located at 208 – West 1st Avenue, Vancouver, British Columbia, V5Y 3T2 and the registered office is located at Suite 2500 – 700 West Georgia Street, Vancouver, British Columbia, V7Y 1B3.

VOTING SECURITIES AND PRINCIPAL HOLDERS THEREOF

The Corporation is authorized to issue an unlimited number of Voting Shares. There are 846,953 issued and outstanding Voting Shares, each Share entitles the Voting Shareholder to one vote on a poll. Only holders of Voting Shares are entitled to vote on the business to come before the Annual General Meeting, being the election of directors and appointment of auditors. In addition, the Corporation is authorized to issue an unlimited number of non-Voting Shares (the "Non-Voting Shares"). There are 80,141,453 issued and outstanding Non-Voting Shares.

On a show of hands, every person present and entitled to vote at the Meeting will be entitled to one vote per Voting Share. Only registered holders of Voting Shares at the close of business on March 25, 2015, the record date (the "Record Date") for the Meeting established by management, are entitled to attend and vote at the Meeting.

To the knowledge of management, only 0698500 B.C. Ltd., the Voting Shares of which are indirectly owned by Terence Hui, a director and the President and Chief Executive Officer of the Corporation, beneficially owns, or controls or directs, directly or indirectly, more than 10% of the Voting Shares, as follows:

Number of Voting Shares	Percentage
254,084	30%

PARTICULARS OF BUSINESS TO BE CONDUCTED AT THE MEETING

Financial Statements

The audited consolidated financial statements of the Corporation for the year ended December 31, 2014 and the report of the auditor thereon will be placed before the Meeting and copies will be mailed with the Notice of Meeting and this Information Circular to the Voting Shareholders. The Annual Report containing audited consolidated financial statements, the report of the auditor, together with the related management's discussion and analysis of operations was filed on www.sedar.com and mailed to those Voting Shareholders who requested a copy. Additional copies may be obtained from the Secretary of the Corporation upon request and will be available at the Meeting.

Election of Directors

The articles of incorporation of the Corporation provide for a minimum of one director and a maximum of ten directors. The term of office of each of the present directors expires at the close of the Meeting. Holders of Voting Shares will be asked at the Meeting to elect three directors for the ensuing year. Each director so elected will hold office until the next annual meeting of the holders of Voting Shares following his election or until his successor is elected, unless a director's office is earlier vacated in accordance with the Corporation's by-laws.

The following table states the name of each person proposed to be nominated for election as a director, the municipality in which he is ordinarily resident, all offices of the Corporation now held by him, his principal occupation, the period of time for which he has been a director of the Corporation, and the number of Voting Shares of which he beneficially owned, or controlled or directed, directly or indirectly as at the date hereof.

All nominees have established their eligibility and willingness to serve as directors.

Name, Position and Municipality of Residence[1]	Principal Occupation and, if not Previously Elected as a Director, Occupation During the Past 5 Years	Service as a Director	Number of Voting Shares[2]
Terence Hui, Director, President and Chief Executive Officer of the Corporation[3] Vancouver, British Columbia	President and Chief Executive Officer, Concord Pacific Developments Inc., since January 2009; prior thereto and since July 1997, President and Chief Executive Officer, One West Holdings Ltd. (formerly named Concord Pacific Group Inc.). Mr Hui has served as a director of Husky Energy Inc., (2000 – 2007) where he was a member of the audit committee.	Since January 21, 2005	254,084[4]
Gerald Meerkatz, Director[3] Kalispell, Montana, U.S.A.	Retired Executive; prior thereto and since January 2011, Associate, Thompson Group and CEO, Starview Inc. prior thereto since September 2005, President and Chief Executive Officer, Sutus Inc., prior thereto and since November 2003, President (and member of audit committee) Infowave Software Inc., and prior thereto and since September 1988, Vice President for various products, Compaq Computer Corporation and its successor, Hewlett	Since January 21, 2005	3,047

Name, Position and Municipality of Residence[1]	Principal Occupation and, if not Previously Elected as a Director, Occupation During the Past 5 Years	Service as a Director	Number of Voting Shares[2]
	Packard Company.		
Thomas Chambers, Director[3] West Vancouver, British Columbia	President, Senior Partner Services Ltd. since July 2002; prior thereto, Partner, PricewaterhouseCoopers LLP and predecessor organizations. Mr Chambers is a chartered accountant, holding the designation as FCA, and is also a director and chair of the audit committee of MacDonald, Dettwiler and Associates Ltd. He served as a director and chair of the audit committee of Catalyst Paper Corporation (prior to September 2012) and Viterra Inc. (prior to December 2012).	Since May 26, 2005	30,500[5]

(1) The information as to municipality of residence and principal occupation, not being within the knowledge of the Corporation, has been furnished by the respective directors individually.
(2) The information as to Voting Shares of which the director beneficially owns, or controls or directs, directly or indirectly not being within the knowledge of the Corporation, has been furnished by the respective directors individually.
(3) Members of the audit and corporate governance committee of the Corporation (the "Committee").
(4) These Voting Shares are held by 0698500 B.C. Ltd., a private company, all the shares of which are held, directly and indirectly, by Terence Hui.
(5) These Voting Shares are held by Lormarc Holdings Ltd., a private company, all of the shares of which are held by Thomas Chambers.

Management recommends that the Voting Shareholders vote for the appointment of Terence Hui, Gerald Meerkatz and Thomas Chambers as directors of the Corporation.

Unless such authority is withheld, the management representatives named in the accompanying Form of Proxy intend to vote for the election, as director, of the persons whose names are set forth above and identified in the accompanying Form of Proxy.

If the Consolidation is approved and becomes effective, it is expected that Messrs. Chambers and Meerkatz will resign as directors of the Corporation shortly thereafter.

Appointment of Auditors

At the Meeting, the Voting Shareholders will be called upon to appoint PricewaterhouseCoopers LLP as auditors of the Corporation, to hold office until the next annual meeting of the Corporation, at a remuneration to be fixed by the Board. PricewaterhouseCoopers LLP has acted as the auditors of the Corporation since August 18, 2005.

Management recommends that the Voting Shareholders vote for the appointment of PricewaterhouseCoopers LLP as auditors of the Corporation, to hold office until the next annual meeting of the Corporation at a remuneration to be fixed by the Board.

Unless such authority is withheld, the management representatives named in the accompanying Form of Proxy intend to vote for the appointment of PricewaterhouseCoopers LLP, as auditors of the Corporation, to hold office until the next annual meeting of the Corporation, at a remuneration to be fixed by the Board.

The Going Private Transaction and Consolidation

Background

The Voting Shares of the Corporation are very thinly traded, making it difficult or impossible for Voting Shareholders to sell shares efficiently through the facilities of the TSXV.

From time to time the Board has discussed various strategies for the Corporation, without determining which strategy the Corporation might adopt to utilize its cash resources.

At the meeting of the Board held on March 12, 2015 Mr. Hui informed the independent directors, Thomas Chambers and Gerald Meerkatz, that he was considering a going private transaction for the Corporation in which the Voting Shareholders, other than 0698500 B.C. Ltd., a personal holding corporation wholly owned by Mr. Hui, would be paid the "book value" at December 31, 2014 per Voting Share.

Under applicable securities laws a broad range of regulatory obligations are imposed on companies, such as the Corporation, with public shareholders. These regulatory requirements necessitate the employment of independent accountants, financial consultants, printers, lawyers and other skilled personnel. Regulatory requirements such as MI 61-101 also subject certain transactions between public corporations and their "related parties", to independent valuation and minority shareholder approval requirements. The Corporation believes that the present and the anticipated time and costs that would be entailed in meeting the legal obligations to public shareholders cannot be justified in view of the Corporation's present business strategy, including a limited number of public shareholders. As such, the Board has determined that, for the foregoing reason and the reasons set below, the Consolidation is in the best interests of the Corporation.

Mr. Hui proposed that Corporation be taken private by means of a consolidation of the outstanding Voting Shares on the basis of one Voting Share for each 254,084 Voting Shares outstanding immediately prior to the Consolidation, and the payment to all Voting Shareholders, other than 0698500 B.C. Ltd., of $1.62071 in cash per pre-Consolidation Voting Share held by them, with the result that on completion of the Consolidation, 0698500 B.C. Ltd. would become the sole shareholder of the Corporation (the "Proposal"). The amount of the cash payment to Minority Voting Shareholders under the Proposal is the "en bloc" book value per share of the Corporation at December 31, 2014 as determined from the audited financial statements of the Corporation for its fiscal year ended December 31, 2014.

The Board appointed the Independent Committee to evaluate the Going Private Transaction. The Independent Committee subsequently engaged independent counsel, Axium Law Corporation, to advise the Independent Committee and Evans & Evans, to provide a fairness opinion to the Independent Committee.

On the recommendation of the Independent Committee, the Board of Directors unanimously resolved to accept the Proposal, subject to regulatory and Voting Shareholder approval, and subsequently entered into the Consolidation Agreement, a copy of which is attached to this Circular as Schedule B. The Going Private Transaction and the Independent Committee's process are described more fully below.

Independent Committee

On March 12, 2015, the Board of Directors formed the Independent Committee to consider the Proposal. The members of the Independent Committee are Thomas Chambers and Gerald Meerkatz, both of whom are independent directors. The Board of Directors ratified the appointment of the Independent Committee and approved a mandate for the Independent Committee on March 13, 2015.

The Independent Committee was created by the Board with the mandate to:

a. review the terms of the Proposal;

b. supervise the preparation of an information circular in respect of the Proposal, and all similar documents which may be required under applicable securities laws;

c. consult and enter into such discussions with the Board, management, professional advisors of the Corporation and such other professional advisors, all as the Independent Committee may deem necessary or advisable in relation to the terms of the Proposal;

d. conduct and carry out such investigations in relation to the Proposal as the Independent Committee may deem necessary or advisable;

e. consider such other matters as the Independent Committee shall determine to be necessary or advisable in order to report to the Board with respect to the Proposal;

f. report and make such recommendations to the Board with respect to the Proposal as the Independent Committee considers necessary or advisable and to report and make recommendations to the Board as soon as practicable following the receipt by the Independent Committee of all relevant information pertaining to the Proposal;

g. take such other steps as the Independent Committee considers to be necessary or advisable and in the best interests of the Corporation and its Voting Shareholders generally, in response to the Proposal; and

h. do any or all of the above or any other such things as the Independent Committee may deem necessary or advisable so as to allow the Board to comply with all of its duties and obligations under applicable corporate and securities legislation and policies.

The Independent Committee was given the following powers:

a. to engage, at the expense of the Corporation, independent financial advisors to render financial advisory services to the Independent Committee and to the Board and to prepare such valuations and opinions as to the fairness of the Proposal, and any other financial matters in respect thereof, as the Independent Committee considers necessary or advisable, and to instruct such advisors as to the type and form of valuations and opinions required by the Independent Committee and the Board;

b. to engage, at the expense of the Corporation, such other professional advisors as the Independent Committee considers appropriate, including legal, technical, communications and accounting advisors and consultants;

c. if appropriate, to advise the Board with respect to any matters or issues of concern to the Independent Committee in connection with the Proposal that the Independent Committee considers necessary or advisable;

d. to issue press releases at such times and containing such information as the Independent Committee considers necessary or advisable, subject to appropriate consultation with the management of the Corporation and, where considered appropriate by the Independent Committee, approval of the Board;

e. to authorize and approve such documents and agreements as may be necessary for the proper performance by the Independent Committee of its responsibilities including, without limitation, the terms of any compensation, engagement or indemnification agreements with the professional advisors to the Independent Committee and to direct the management of the Corporation with respect to the execution and delivery of same;

f. to direct management of the Corporation and the professional advisors to the Corporation as the Independent Committee may consider necessary or advisable for the proper performance by the Independent Committee of its responsibilities including, without limitation, the provision of information to the Independent Committee or its advisors concerning the business and affairs of the Corporation or other matters relating to the Proposal;

g. to determine whether and on what terms information (including confidential information) relating to the Corporation and access to management of the Corporation should be made available to third parties, and to approve the terms of any confidentiality agreement to be entered into with such person, and to direct management of the Corporation with respect to the execution and delivery of same;

h. to review and comment upon, in the course of preparation thereof, all circulars or documents mailed or delivered by the Corporation to its Voting Shareholders in connection with the Proposal

and any documents entered into by the Corporation in connection with the Proposal and, in particular, to approve those portions of such circulars or documents which pertain to the Independent Committee, any valuation, fairness opinion or other opinions provided to the Independent Committee and the recommendations of the Independent Committee to the Board;

i. if necessary, to ensure that the public Voting Shareholders are provided with sufficient information with respect to the Proposal and the business and affairs of the Corporation so as to enable them to make an informed decision with respect to the Proposal; and

j. to do such other acts and carry out such other duties as the Independent Committee considers necessary or advisable in respect of its review of the Proposal.

The Board also resolved to pay each member of the Independent Committee a fee of $5,000 for their services as a member of the Independent Committee.

Fairness Opinion and Valuation

The Consolidation and Going Private Transaction is a "business combination" under MI 61-101 because, as a consequence of the Consolidation, the interests of the holders of the Voting Shares, other than the Interested Voting Shareholders, may be terminated without the holder's consent.

MI 61-101 provides that, unless exempted, a corporation proposing to carry out a "business combination" is required to engage an independent valuator to prepare a valuation of the affected securities (and any non-cash consideration being offered therefor) and provide to the holders of the affected securities a summary of such valuation. MI 61-101 exempts a corporation from the requirement to prepare a valuation in connection with a business combination where the corporation has no securities listed or quoted on the Toronto Stock Exchange, the New York Stock Exchange, the American Stock Exchange, the NASDAQ Stock Market, or a stock exchange outside of Canada and the United States other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc. The Corporation is able to rely on this exemption given that its Voting Shares are listed for trading only on the TSXV, and accordingly has not obtained a valuation with respect to the Going Private Transaction.

No valuation of the Corporation or of the shares of the Corporation has been made in the 24 months before the date of this Circular and the Corporation has not received any bona fide prior offer that relates to or is otherwise relevant to the Going Private Transaction during the 24 months before the approval of the Proposal by the Board.

In connection with the Consolidation, the Independent Committee engaged Evans & Evans to consider the proposed Consolidation and provide its opinion as to the fairness of the Consolidation, from a financial point of view, to Voting Shareholders excluding 0698500 B.C. Ltd.

The Corporation is to pay Evans & Evans a cash fee for rendering the Fairness Opinion, no portion of which was conditional upon the Fairness Opinion being favourable, or that was contingent upon the consummation of the Going Private Transaction. The Corporation is also to reimburse Evans & Evans for all reasonable out-of pocket expenses and to indemnify Evans & Evans in certain circumstances.

Neither Evans & Evans nor any of its affiliates is an insider, associate or affiliate (as those terms are defined in applicable securities legislation) of the Corporation or 0698500 B.C. Ltd. or their respective associates and affiliates. There are no understandings or agreements between Evans & Evans or its affiliates and any of the foregoing persons with respect to future financial advisory or financing services. However, Evans & Evans or its affiliates may in the future, in the ordinary course of business, perform such services for any such persons.

Evans & Evans delivered to the Independent Committee the Fairness Opinion dated April 8, 2015. The Fairness Opinion concludes that, based upon and subject to the considerations described therein and such other factors as Evans & Evans considered relevant, the terms of the Going Private Transaction are fair, from a financial point of view, to the Minority Voting Shareholders giving consideration to both the quantitative and qualitative factors outlined in the Fairness Opinion.

A copy of the Fairness Opinion is attached to this Information Circular as Schedule E. Voting Shareholders are urged to read the full text of the Fairness Opinion, which sets forth, among other things, assumptions made, information reviewed, matters considered and limitations on the scope of the review undertaken by Evans & Evans in rendering the Fairness Opinion.

The Fairness Opinion was provided exclusively for the use of the Independent Committee for the purposes of considering the Going Private Transaction. Evans & Evans was not engaged to provide and did not provide an opinion as to the fairness of the process underlying the Gong Private Transaction. The Fairness Opinion was not and should not be construed as a recommendation to any Voting Shareholder as to whether or how to vote in respect of the Going Private Transaction.

Consideration of the Proposal by the Independent Committee

The Independent Committee met with its independent legal counsel who advised the members of the committee of their duties in the consideration of the Proposal and the procedures required for the approval of the Proposal by the Voting Shareholders.

The Independent Committee also met with representatives of Evans & Evans who reviewed the financial terms of the Proposal and the basis for its Fairness Opinion and answered questions raised by members of the Independent Committee.

The Independent Committee, together with its independent legal counsel and representatives of Evans & Evans, reviewed the audited financial statements of the Corporation for its fiscal year ended December 31, 2014 and the composition of the assets and liabilities of the Corporation. The Independent Committee noted that the assets of the Corporation were composed primarily of cash, cash equivalents, short term investments and interest and income taxes receivable, and a deposit and that the Corporation had minimal liabilities. The Independent Committee also noted that the deposit represented the amount that the Corporation had paid to Canada Revenue Agency for income taxes for which the Corporation has been reassessed for its 2007, 2008 and 2009 taxation years. In respect of the income tax reassessment, the Independent Committee noted that the issue of the liability of the Corporation for such income taxes remained uncertain as the Corporation had only recently appealed the reassessments to the Tax Court of Canada, and it may take several years for the actual amount of the liability of the Corporation for such income taxes to be determined. The Independent Committee noted if the Corporation is not successful in its appeal of the income tax reassessment, the book value per Voting Share at December 31, 2014 would be reduced to $1.26222 per share.

Recommendation of the Independent Committee

After consideration of all the circumstances, the Independent Committee unanimously determined to recommend to the Board that the Going Private Transaction is in the best interests of the Corporation and is fair to the holders of the Voting Shares, other than 0698500 B.C. Ltd. Accordingly, the Independent Committee recommended that the Board resolve to agree to the terms proposed by Mr. Hui in respect of the Going Private Transaction and to approve the negotiation and execution of the Consolidation Agreement with Mr. Hui to implement the Going Private Transaction, subject to making all appropriate public disclosures of the Going Private Transaction and the receipt of all required shareholder and regulatory approvals. The Independent Committee further recommended that the Board should recommend that the holders of Voting Shares should vote for the Consolidation Resolution.

In formulating its recommendation, the Independent Committee, noted the following principal factors in concluding that the proposed Going Private Transaction and Consolidation is in the best interests of the Corporation and fair to the Voting Shareholders excluding Interested Voting Shareholders:

1. A fairness opinion in respect of the Voting Shares and the Transaction was obtained from Evans & Evans. The fairness opinion concluded that the terms of the Transaction are fair, from a financial point of view to the holders of the Voting Shares, other than 0698500 B.C. Ltd.

2. The amount at which fractional post consolidated Voting Shares will be paid out in cash following the consolidation ($1.62071 per pre-consolidated Voting Share) represents a 117% to 133% premium to the trading price of the Voting Shares over the 180 trading days prior to March 31, 2015.

3. The trading price of the Voting Shares for the past 15 months has been below the book value per Voting Share as reflected in the audited consolidated financial statements of the Corporation as at December 31, 2014 and 2013, and as at March 31, 2015 was below the cash value per share.

4. The price to be paid for the Voting Shares in the Transaction is the book value per Voting Share as reflected in the audited consolidated financial statements of the Corporation as at December 31, 2014, and has not been adjusted for the risks inherent in the success or failure of the appeal by the Corporation of the reassessment of income taxes payable by the Corporation for its 2007, 2008 and 2009 taxation years. If the appeal is unsuccessful, the book value will be reduced.

5. The Corporation has no active business and no full-time employees and management team. Accordingly it is unlikely that holders of the Voting Shares will see significant share appreciation in the short-to-medium term.

6. The Voting Shares are thinly traded, making it difficult or impossible for Voting Shareholders to sell Voting Shares efficiently through the facilities of the TSXV.

7. The investments made by the Corporation are not of significant value.

8. Following the Transaction, the Corporation will save substantial administrative expense associated with its obligations as a reporting issuer and a listed company.

9. The shareholding of 0698500 B.C. Ltd, which holds 30% of the Voting Shares limits the potential for increased liquidity in terms of trading volumes. The existence of this large shareholder bloc also limits the ability of the minority shareholders to realize value from their Voting Shares from some other liquidity event (i.e. an arm's length purchaser).

10. Evans & Evans remarked that, based on their adjustments to the book value of the Corporation's investments and to the book value of the CRA deposit (both as described in the Fairness Opinion), the adjusted net asset value per Voting Share is less than the offer price of $1.62071 per share, after taking into consideration the premium on the Voting Shares on account of the voting rights attached to such shares.

0698500 B.C. Ltd. proposed that the Proposal be implemented by means of a share consolidation rather than other forms of transactions such as a "take over bid" or a "plan of arrangement" as, it was of the view that, in all of the circumstances, a share consolidation was the most expedient method of implementing the Proposal. The Independent Committee considered the structure of the transaction as a share consolidation and concluded that, having regard to the requirements of MI 61-101 for the review of the Proposal by an independent committee of directors and the approval of the Consolation by a "majority of the minority" the Voting Shareholders, other than the Interested Shareholders, coupled with the dissent rights to which Voting Shareholders would be entitled, would be afforded substantially the same procedural and quantitative protections that would be afforded to these shareholders in a "take over bid" or "plan of arrangement."

In addition, the Independent Committee noted the following procedural protections afforded to Voting Shareholders in respect of the transaction:

1. pursuant to MI 61-101 (and Policy 5.9 of the TSXV), the Going Private Transaction will require approval by the holders of a majority of the Voting Shares voted on the resolution by Voting Shareholders other than Interested Voting Shareholders;

2. the Circular sent to Voting Shareholders in respect of the Consolidation sets out for review by Voting Shareholders the relevant facts and circumstances, including the full text of the Fairness Opinion;

3. the transaction requires the approval of the TSXV, which has provided its approval in principle, subject to compliance with applicable securities laws; and

4. if the Consolidation proceeds, Voting Shareholders, other than 0698500 B.C. Ltd. who are not in favour of it will have the right to dissent and to be paid fair value, as determined under the CBCA, for their Voting Shares.

Board Approval and Recommendation

The Board of Directors of the Corporation reviewed the Independent Committee's report and recommendation and, with Mr. Hui disclosing his interest and abstaining from voting, on April 8, 2015 the Board unanimously resolved, on the recommendation of the Independent Committee, as follows:

1. to conclude that the Going Private Transaction by means of the Consolidation is fair to the Voting Shareholders excluding Interested Voting Shareholders and is in the best interests of the Corporation and should be recommended to Voting Shareholders for approval at the Meeting;

2. to enter into the Consolidation Agreement to implement the terms of the Proposal; and

3. subject to receipt of the required Voting Shareholder and regulatory approvals, to proceed with the Consolidation.

The Board recommends that Voting Shareholders vote YES in favour of the Consolidation Resolution.

The Consolidation and Going Private Transaction

On April 8, 2015 the Corporation and 0698500 B.C. Ltd. entered into the Consolidation Agreement, which provides for the implementation of the Going Private Transaction by means of the Consolidation under section 173(1) of the CBCA. The Consolidation Agreement contains covenants, representations and warranties of the Corporation and conditions precedent to the completion of the Going Private Transaction. A copy of the Consolidation Agreement is set out in Schedule B attached to this Information Circular.

As at the date hereof, 0698500 B.C. Ltd. owns a total of 80,395,537 common shares of the Corporation (representing 99.3% of the issued common shares), including 254,084 Voting Shares (representing 30% of the issued Voting Shares) and all of the non-voting common Shares. The Voting Shares and non-voting common shares held by 0698500 B.C. Ltd. were issued to it in 2005 for aggregate cash consideration of $13,500,000.

The Consolidation will be effected on the Effective Date. As of the Effective Time, all issued and outstanding Voting Shares will be consolidated on the basis of one Voting Share for each 254,084 existing issued Voting Shares, with the result that following the Consolidation, only 0698500 B.C. Ltd. will hold any shares of the Corporation. Instead of receiving fractional Voting Shares, the remaining Voting Shareholders will be paid $1.62071 in cash per Voting Share held by them prior to the Consolidation, upon delivery of certificates representing their Voting Shares, a duly completed Letter of Transmittal and such other documents as Computershare may reasonably require. All fractional Voting Shares will be cancelled and 0698500 B.C. Ltd. will be the sole shareholder of the Corporation. No amount will be paid to any Voting Shareholder who would be entitled to receive, net of withholding taxes, less than $10.

Interest of Certain Persons in the Consolidation

0698500 B.C. Ltd. holds approximately 30% of the issued and outstanding Voting Shares and all of the non-voting common shares of the Corporation, representing, in the aggregate, approximately 99.3% of the issued and outstanding common shares of the Corporation. The members of the Independent Committee hold, in the aggregate, 3.96% of the Voting Shares. The Going Private Transaction and Consolidation is being proposed in order to permit 0698500 B.C. Ltd. to become the sole shareholder of the Corporation. 0698500 B.C. Ltd. is a private company that is wholly owned by Terence Hui, the President and Chief Executive Officer of the Corporation.

Procedure for the Consolidation to Become Effective

Protection of Minority Security Holders in Special Transactions

Pursuant to Multilateral Instrument 61-101 ("MI 61-101") and Policy 5.9 of the TSXV, the Going Private Transaction by way of the Consolidation constitutes a "business combination" (as defined in MI 61- 101). See "Fairness Opinion and Valuation". Each of 0698500 B.C. Ltd. and Terence Hui, is a "related party" (as defined in MI 61-101) because each owns or controls, directly or indirectly, more than 10% of the voting rights attached to all of the Corporation's outstanding securities, and/or is a director and senior officer of the Corporation, or an affiliate of a director or senior officer of the Corporation. Accordingly, the Corporation is required to obtain "minority approval" (as defined in MI 61-101) of the Consolidation.

MI 61-101 and the rules of the TSXV require that the Consolidation be approved by a majority of votes properly cast at the Meeting by holders of Voting Shares voting in person or by proxy, other than votes attaching to Voting Shares beneficially owned or over which control or direction is exercised by an "interested party" (as defined in MI 61-101) or a "related party" of an interested party, which includes 0698500 B.C. Ltd., who owns 254,084 Voting Shares of the Corporation. Accordingly, a total of 254,084 Voting Shares will be excluded from voting on the approval of the Consolidation.

Dissent Rights

The Consolidation will be effected pursuant to section 173(1) of the CBCA and the Articles of the Corporation.

The CBCA requires Voting Shareholders' dissent rights in respect of a resolution approving the proposed Consolidation, as it is a "going private transaction" as defined in the CBCA. See "Procedure for the Consolidation to be Effective - Dissent Rights".

TSX Venture Exchange Acceptance of Consolidation

In addition to approval by the Voting Shareholders, the Consolidation is subject to final acceptance of the TSXV.

Voting Shareholder Approval of the Consolidation

In order to be effective, the Consolidation Resolution must be approved by:

- as required by the CBCA, a majority of not less than two-thirds of the votes cast by Voting Shareholders present or represented by proxy at the Meeting and entitled to vote on the Consolidation Resolution (including the Voting Shares held by the Interested Voting Shareholders); and

- as required by the CBCA and MI 61-101, a majority of the votes cast by Minority Voting Shareholders, which excludes the Interested Voting Shareholders. In accordance with the requirements of MI 61-101 for minority approval, the Voting Shareholders of the Corporation will be requested at the Meeting to pass the Consolidation Resolution, the full text of which is set out in Schedule A to the Information Circular, as an ordinary resolution of the Minority Voting Shareholders.

0698500 B.C. Ltd has advised the Corporation that it intends to vote all of its Voting Shares, in favour of the Consolidation Resolution under the requirements of the CBCA.

The form of proxy delivered with this Circular provides a means for a Voting Shareholder to vote for or against the Consolidation Resolution. The form of proxy further provides that if a Voting Shareholder using the proxy does not specify whether such Voting Shares are to be voted for or against, the proxyholder will vote FOR the Consolidation Resolution.

Terms of the Consolidation

The Consolidation, which is being carried out pursuant to section 173(1) of the CBCA will be effected in accordance with the terms of the Consolidation Resolution, substantially in the form set forth in Schedule A to this Circular. If

the Consolidation Resolution is approved by the Voting Shareholders and Minority Voting Shareholders as set forth above, it is expected that the Consolidation will become effective on or about May 15, 2015.

On the Effective Date:

a. all of the Voting Shares will be consolidated on the basis of one (1) voting share for each 254,084 Voting Shares, without any entitlement to receive fractional Voting Shares;

b. holders of voting shares will not be entitled to be issued or receive a fractional voting share or certificate therefor and will instead be entitled to receive payment, without interest, of the sum of $1.62071 in cash for each Voting Share held immediately prior to the Effective Time (with no amount payable to a Voting Shareholder who would be entitled to receive, net of withholding taxes, less than $10); and

c. the Voting Shares, other than those held by 0698500 B.C. Ltd. will no longer be outstanding.

The Corporation will continue to carry on its business operations with the same assets and liabilities. Accordingly, the Consolidation is not expected to have any significant effect on the business of the Corporation.

The tax implications of the Consolidation for Voting Shareholders are summarized under the heading "Canadian Federal Income Tax Considerations" in this Circular.

The foregoing description of the Consolidation is qualified in its entirety by reference to the full text of the Consolidation Resolution, which is attached as Schedule A to this Circular.

Dissenting Voting Shareholders who comply strictly with the Dissent Rights will be entitled to be paid the fair value of their Voting Shares in accordance with the CBCA. For a full description of such Dissent Rights, see the discussion in Schedule C to this Circular as well as the text of section 190 of the CBCA set out in Schedule D to this Circular.

Procedure for Receipt of Consideration

The Letter of Transmittal is enclosed with this Information Circular for use by Voting Shareholders for the surrender of certificate(s) representing Voting Shares. The details for the surrender of such share certificate(s) to Computershare and the address of Computershare are set out in the Letter of Transmittal. In order to receive the Consideration a Voting Shareholder must first deliver and surrender to Computershare all share certificate(s) representing such Voting Shareholder's Voting Shares, together with the Letter of Transmittal duly completed and executed in accordance with the instructions on such form or in otherwise acceptable form and such other documents as Computershare may reasonably require, if any.

Except as otherwise provided in the instructions to the Letter of Transmittal, the signature on the Letter of Transmittal must be guaranteed by an Eligible Institution. If a Letter of Transmittal is executed by a person other than the registered holder of the certificate(s) deposited therewith, the certificate(s) must be endorsed or be accompanied by an appropriate securities transfer power of attorney duly and properly completed by the registered holder, with the signature on the endorsement panel, or securities transfer power of attorney guaranteed by an Eligible Institution.

In all cases, payment for Voting Shares deposited will be made only after timely receipt by Computershare of certificates representing Voting Shares, together with a properly completed and duly executed Letter of Transmittal, or a manually executed photocopy thereof, relating to such Voting Shares, with signatures guaranteed if so required in accordance with the instructions in the Letter of Transmittal, and any other required documents.

All questions as to validity, form, eligibility (including timely receipt) and acceptance of any Voting Shares deposited pursuant to the Consolidation will be determined by the Corporation in its sole discretion. Depositing Voting Shareholders agree that such determination shall be final and binding. The Corporation reserves the absolute right to reject any and all deposits which the Corporation determines not to be in proper form or which may be unlawful for it to accept under the laws of any jurisdiction. The Corporation reserves the absolute right to waive any defect or irregularity in the deposit of any Voting Shares. There shall be no duty or obligation on the Corporation,

Computershare, or any other person to give notice of any defect or irregularity in any deposit of Voting Shares and no liability shall be incurred by any of them for failure to give such notice. The Corporation's interpretation of the terms and conditions of the Circular and the Letter of Transmittal will be binding on the Voting Shareholders.

Lost Certificates

A Voting Shareholder who has lost or misplaced the Voting Shareholder's Voting Share certificate(s) should complete the Letter of Transmittal as fully as possible and forward it, together with an affidavit or a statement explaining the loss, to Computershare. Computershare will assist in making arrangements for the necessary affidavit or statement (which may include a bonding requirement) for payment of the Consideration in accordance with the terms of the Consolidation.

Method of Delivery

The method of delivery of certificates representing Voting Shares, the Letter of Transmittal and all other required documents is at the option and risk of the person delivering them. The Corporation recommends that such documents be delivered by hand to Computershare, at the office noted in the Letter of Transmittal, and a receipt obtained therefor, or if mailed, that registered mail, with return receipt requested, be used, and that proper insurance be obtained.

Voting Shareholders holding Voting Shares that are registered in the name of a broker, investment dealer, bank, trust Corporation or other nominee must contact their nominee holder to arrange for the surrender of their Voting Shares.

Payment and Delivery of the Consideration

In order to receive the Consideration, a Voting Shareholder must first deliver to Computershare the certificates representing such Voting Shareholder's Voting Shares and such other additional documents as Computershare may reasonably require. As soon as practicable after the Effective Date, assuming due delivery of the required documentation, the Corporation will cause Computershare to forward cheques for the Consideration (without interest) to which a Voting Shareholder is entitled, by customary mailing method used by Computershare, to the address of the Voting Shareholder as specified in the Letter of Transmittal unless the Voting Shareholder indicates to Computershare that he or she wishes to pick up the cheque representing the Consideration, in which case the cheques will be available at the office of Computershare for pick-up by such holder. If no address is provided, cheques will be forwarded to the address of the person as shown on the applicable register of the Corporation.

No amount is to be paid to any Voting Shareholder who would be entitled to receive, as a result of the Consolidation, less than $10, net of withholding taxes.

Under no circumstances will interest on the Consideration be paid by the Corporation or Computershare to persons depositing Voting Shares by reason of any delay in paying the Consideration or otherwise.

The Corporation will pay for Voting Shares validly deposited pursuant to the Consolidation by providing Computershare with sufficient funds (by bank transfer or other means satisfactory to Computershare) for transmittal to the holders of such Voting Shares.

Computershare will act as the agent of persons who have deposited Voting Shares for the purpose of receiving payment from the Corporation and transmitting payment from the Corporation and transmitting payment to such persons, and receipt of payment by Computershare will be deemed to constitute receipt of payment by persons depositing Voting Shares.

Settlement with persons who deposit Voting Shares will be effected by Computershare forwarding cheques payable in Canadian funds by first class insured mail, postage prepaid.

Proscription Period

On the Effective Date, each Voting Shareholder (other than 0698500 B.C. Ltd.) will be removed from the Corporation's register of Voting Shareholders and, until validly surrendered, the Voting Share certificate(s) held by such former holder will represent only the right to receive, upon such surrender, the Consideration (without interest).

Any certificate which prior to the Effective Date represented issued and outstanding Voting Shares which has not been surrendered, with all other instruments required by the Letter of Transmittal, on or prior to the third anniversary of the Effective Date will cease to represent any claim or interest of any kind or nature against the Corporation or Computershare and shall be cancelled from the Corporation Voting Shareholder register and will cease to represent any claim or interest of any kind or nature against the Corporation or Computershare and all funds then on deposit with Computershare in respect of the Consolidation will be returned to the Corporation**.**

Conditions to Completion of the Going Private Transaction

The obligations of the Corporation and 0698500 B.C. Ltd. to complete the Going Private Transaction are subject to the fulfillment of the following conditions on or before the Effective Date:

a. the Consolidation will have been approved at the Meeting by a special resolution of the Voting Shareholders;

b. the Consolidation will have been approved at the Meeting by an ordinary resolution of disinterested shareholders as required by MI 61-101 and the TSXV;

c. all material regulatory requirements will have been complied with and all other material consents, agreements, orders and approvals, including regulatory and judicial approvals and orders, necessary for the completion of the transactions provided for in the Consolidation Agreement or contemplated by this Circular will have been obtained or received from the persons, authorities or bodies having jurisdiction in the circumstances;

d. the TSXV will have accepted for filing, as of the Effective Date, the Going Private Transaction, including the Consolidation;

e. no person, or persons acting jointly or in concert, other than 0698500 B.C. Ltd., is the beneficial holder of more than 254,083 Voting Shares, and

f. the Consolidation Agreement shall not have been terminated by either the Corporation or 0698500 B.C. Ltd.

Amendment

The Consolidation Agreement may, at any time before or after the holding of the Meeting but no later than the Effective Date, be amended by written agreement of the Corporation and 0698500 B.C. Ltd. without further notice to, or action on the part of, the Voting Shareholders, provided that any such amendment made following Voting Shareholder approval of the Going Private Transaction is not prejudicial to Voting Shareholders.

Termination

The Consolidation Agreement may, at any time before or after the holding of the Meeting but no later than the Effective Date, be terminated by the Corporation or 0698500 B.C. Ltd. without further notice to, or action on the part of, the Voting Shareholders.

Expenses of the Consolidation and Source of Consideration

The Corporation shall pay the costs relating to the Consolidation including fees paid to Evans & Evans for its advice and the provision of the Fairness Opinion, legal fees (both for the Corporation and the Independent Committee), accounting, filing and printing and mailing costs associated with the preparation of this Circular. The amount of such costs is expected to be approximately $100,000.

The Consideration payable to Voting Shareholders upon completion of the Consolidation will be funded by existing working capital of the Corporation.

Withholding Rights

The Corporation and Computershare are entitled to deduct and withhold from any Consideration otherwise payable to a Voting Shareholder pursuant to the Consolidation any amounts that they or any one of them is required or permitted to deduct and withhold with respect to such payment under the Tax Act or any provision of federal, provincial, state, local or foreign tax law.

Arrangements between the Corporation and Securityholders

Except as disclosed in this Information Circular or otherwise provided for in the Consolidation Agreement, there are no arrangements, agreements, commitments or understandings, formal or informal, between the Corporation and any securityholder of the Corporation with respect to the Going Private Transaction or between the Corporation and any other person with respect to any securities of the Corporation in relation to the Going Private Transaction.

Benefits from Going Private Transaction to Insiders

Other than the Consolidation Agreement or as otherwise disclosed herein, there are no agreements or arrangements in place between the Corporation and any of its directors, senior officers or other insiders or their respective associates and affiliates relating to the Going Private Transaction. Except for 0698500 B.C. Ltd., including Terence Hui, the directors, senior officers or other insiders of the Corporation and their respective associates and affiliates do not expect to benefit either individually or as a group from the Going Private Transaction in any way that is different from other Voting Shareholders.

Voting Share Trading Information

The Corporation's Voting Shares are listed for trading on the TSXV under the symbol "XCP". During the period from March 31, 2014 to March 31, 2015, the Corporation's Voting Shares traded in a range with a low of $0.60 and a high of $0.99. The Going Private Transaction was publicly announced on April 8, 2015. The price at which the Voting Shares last traded prior to the announcement of the Going Private Transaction was $0.70 per Voting Share. The monthly trading volume is presented in the table below.

Month	**High ($)**	**Low ($)**	**Close ($)**	**Volume**
April 1 – April 7, 2015	0.70	0.70	0.70	90
March 2015	0.70	0.65	0.70	2,761
February 2015	0.75	0.70	0.72	24,097
January 2015	0.95	0.60	0.92	41,805
December 2014	0.99	0.95	0.99	1,004
November 2014	0.70	0.70	0.70	527
October 2014	0.77	0.76	0.76	9,248
September 2014	0.80	0.78	0.78	8,019
August 2014	0.77	0.77	0.77	542
July 2014	0.76	0.75	0.75	1,220
June 2014	0.78	0.75	0.78	1,438
May 2014	0.78	0.78	0.78	0

Month	High ($)	Low ($)	Close ($)	Volume
April 2014	0.79	0.78	0.78	7.821
March 2014	0.85	0.78	0.78	8,178

Commitments to Acquire Securities

There are no outstanding commitments to acquire equity securities of the Corporation by 0698500 B.C. Ltd. or, to the knowledge of 0698500 B.C. Ltd. and its directors and senior officers after reasonable enquiry, by (i) any of the directors and senior officers of 0698500 B.C. Ltd., or (ii) by any of their respective associates, or (iii) by any person or Corporation who beneficially owns (directly or indirectly) more than 10% of any class of 0698500 B.C. Ltd.'s equity securities, or (iv) by any person or Corporation acting jointly or in concert with 0698500 B.C. Ltd.

Dividend Policy

The Corporation has not paid any dividends on its Voting Shares and has no plan or intention to declare any dividends or to alter its dividend policy.

Material Changes

The Corporation has no plans or proposals for material changes in the affairs of the Corporation, other than the Going Private Transaction.

Post-Consolidation Matters

Following the Effective Date, the Voting Shareholders will cease to be securityholders of the Corporation, and the Corporation will be wholly owned by 0698500 B.C. Ltd. Each registered Voting Shareholder (other than Dissenting Voting Shareholders) will receive payment of the Consideration in cash as soon as practicable after the Effective Date upon completing and signing the accompanying Letter of Transmittal and returning it, together with such Voting Shareholder's Voting Share Certificate(s) and any other required documents and instruments specified in the Letter of Transmittal, to Computershare in accordance with the procedure set out in the Letter of Transmittal.

If you hold your Voting Shares through an intermediary, you should follow carefully the instructions of such intermediary.

The Corporation intends to delist the Voting Shares from the TSXV on or shortly after the Effective Date. In addition, the Corporation intends to cease to be a reporting issuer under the securities laws of Alberta, British Columbia and New Brunswick in due course after the Effective Date.

Particulars of Other Matters to be Acted Upon

The directors know of no matters to come before the Meeting other than those referred to in the Notice of Meeting accompanying this Information Circular. However, if any other matters properly come before the Meeting, it is the intention of the management representatives named in the Form of Proxy accompanying this Information Circular to vote the same in accordance with their best judgment of such matters.

CANADIAN FEDERAL INCOME TAX CONSIDERATIONS

The following is, in the opinion of Farris, Vaughan, Wills & Murphy LLP, counsel to the Corporation, a summary of the principal Canadian federal income tax considerations under the Tax Act, as of the date hereof, generally applicable to a Voting Shareholder in respect of the Consolidation.

This summary is based upon the provisions of the Tax Act in force as of the date hereof, all specific proposals to amend the Tax Act that have been publicly announced by or on behalf of the Minister of Finance (Canada) prior to the date hereof (the "**Proposed Amendments**") and counsel's understanding of the current published administrative practices and assessing policies of the Canada Revenue Agency (the "**CRA**"). This summary assumes that the

Proposed Amendments will be enacted in their current form and does not otherwise take into account or anticipate any changes in the law or in the administrative practices and assessing policies of the CRA, whether by judicial, governmental or legislative decisions or action, and whether prospective or retroactive in effect, nor does it take into account tax legislation or considerations of any province or territory of Canada or any jurisdiction other than Canada. There can be no assurance that the Proposed Amendments will be enacted in the form publicly announced or at all. The provisions of provincial income tax legislation vary from province to province in Canada and in some cases differ from federal income tax legislation.

This summary is of a general nature only, is not exhaustive of all possible Canadian federal income tax considerations applicable in respect of the Consolidation, and is not intended to be, and should not be construed to be, legal or tax advice to any particular Voting Shareholder and no representation with respect to the Canadian tax consequences to any particular Voting Shareholder is made. Moreover, the income and other tax consequences in respect of the Consolidation will vary depending on each Voting Shareholder's particular circumstances, including the application and effect of the income and other tax laws of any country, province, state or local tax authority. Accordingly, investors should consult their own tax advisors for advice with respect to the income tax consequences in respect of the Consolidation, based on their particular circumstances.

This summary assumes that the Voting Shares will be listed on a designated stock exchange for purposes of the Tax Act (which currently includes the TSXV) at all relevant times during which Voting Shareholders hold their Voting Shares.

Voting Shareholders Resident in Canada

This portion of the summary is applicable to Voting Shareholders who, at all relevant times, for purposes of the Tax Act, (i) are resident or deemed to be resident in Canada, (ii) are not exempt from tax under the Tax Act, (iii) hold Shares as capital property, and (iv) deal at arm's length with the Corporation and are not affiliated with the Corporation (each such Voting Shareholder a "**Resident Shareholder**").

The Shares generally will be considered to be capital property to a Resident Shareholder provided that the Resident Shareholder does not use or hold the Shares in the course of carrying on a business and has not acquired the Shares in one or more transactions considered to be an adventure or concern in the nature of trade. Certain Resident Shareholders whose Shares might not otherwise qualify as capital property may, in certain circumstances, make an irrevocable election in accordance with subsection 39(4) of the Tax Act to have their Shares, and all other "Canadian securities", as defined in the Tax Act, owned by such Resident Shareholders in the taxation year of the election and in all subsequent taxation years, deemed to be capital property.

This summary is not applicable to Resident Shareholders who acquired Voting Shares pursuant to the exercise of an employee stock option or other compensation arrangement. This summary is also not applicable to a Resident Shareholder (a) that is a "financial institution" for purposes of the mark-to-market rules contained in the Tax Act, (b) that is a "specified financial institution" for purposes of the Tax Act, (c) an interest in which is a "tax shelter investment" as defined in the Tax Act, or (d) that reports its "Canadian tax results" within the meaning of section 261 of the Tax Act in a currency other than Canadian currency. Such Resident Shareholders should consult their own tax advisors with respect to their particular circumstances.

The deemed dividend tax treatment described below differs from the capital gain (or capital loss) treatment which would generally apply to a sale in the market by Resident Shareholders. Accordingly, Resident Shareholders may wish to consider selling their shares in the market prior to the Consolidation in order to receive capital gain (or capital loss) treatment in respect of the Consolidation. Resident Shareholders should consult their own tax advisors to determine whether doing so would be advantageous for them in their particular circumstances.

Individual Resident Shareholders

A Resident Shareholder that is an individual (including trusts) whose Voting Shares are cancelled at the Effective Time and that receives Consideration from the Corporation in respect of such cancellation (an "**Individual Resident Shareholder**") will be deemed to have received a taxable dividend equal to the amount by which such Consideration exceeds the paid-up capital for purposes of the Tax Act of the Voting Shares held by such Individual

Resident Shareholder immediately prior to the Effective Time that are cancelled as a result of the Consolidation. The Corporation has represented that the paid-up capital of the Voting Shares for purposes of the Tax Act is nominal.

Such Individual Resident Shareholder will be required to include the amount of such deemed dividend in computing their income for purposes of the Tax Act, and will generally be subject to the gross-up and dividend tax credit rules normally applicable to taxable dividends received from taxable Canadian corporations. It is anticipated that, based on the rules in the Tax Act, the deemed dividend will be an ordinary taxable dividend and not an "eligible dividend" within the meaning of the Tax Act.

In addition to the deemed dividend described above, such Individual Resident Shareholder will be deemed to have disposed of their Voting Shares that are cancelled at the Effective Time for proceeds of disposition equal to the amount, if any, by which the Consideration received by such Individual Resident Shareholder exceeds such deemed dividend. An Individual Resident Shareholder will be deemed to have realized a capital loss (or gain) equal to the amount by which such proceeds of disposition, net of any reasonable costs of disposition, are less than (or exceeds) the adjusted cost base to such Individual Resident Shareholder of such cancelled Voting Shares. See "Taxation of Capital Gains and Losses", below.

If the Individual Resident Shareholder is a trust of which a corporation is a beneficiary, the amount of any capital loss otherwise realized will be reduced by the amount of dividends received or deemed to have been received on the cancelled Voting Shares (including any dividends deemed to be received as a result of the cancelation of such Voting Shares as described above) to the extent and under the circumstances specified in the Tax Act. Similar rules apply where a partnership or a trust is a beneficiary of a trust or such a trust is a member of a partnership that holds Voting Shares that are cancelled in the Consolidation.

Individual Resident Shareholders (including certain trusts) who realize a capital gain as a result of the Consolidation may be subject to "alternative minimum tax" under the Tax Act, and should consult their own tax advisors in this regard.

Corporate Resident Shareholders

A Resident Shareholder that is a corporation whose Voting Shares are cancelled at the Effective Time and that receives Consideration from the Corporation in respect of such cancellation (a "**Corporate Resident Shareholder**") will (subject to the potential application of subsection 55(2) of the Tax Act, as discussed below) be deemed to have received a taxable dividend equal to the amount by which such Consideration exceeds the paid-up capital for purposes of the Tax Act of the Voting Shares held by such Corporate Resident Shareholder immediately prior to the Effective Time that are cancelled as a result of the Consolidation. The Corporation has represented that the paid-up capital of the Voting Shares for purposes of the Tax Act is nominal.

The amount of any deemed dividend that is not required to be recognized as proceeds of disposition under subsection 55(2) of the Tax Act, as described below, will be included in computing the Corporate Resident Shareholder's income as a dividend and ordinarily will be deductible in computing its taxable income. To the extent that such a deduction is available, private corporations (as defined in the Tax Act) and certain other corporations may be liable to pay a refundable tax under Part IV of the Tax Act equal to 33⅓% of the amount of the deemed dividend. Corporate Resident Shareholders should consult their own tax advisors for specific advice with respect to the possible application of Part IV tax.

Under subsection 55(2) of the Tax Act, a Corporate Resident Shareholder may be required to treat all or a portion of a deemed dividend as proceeds of disposition and not as a taxable dividend. Generally, subsection 55(2) will apply to re-characterize the deemed dividend arising on the cancellation of Voting Shares in the course of the Consolidation if the result of the deemed dividend is to effect a significant reduction in the portion of the capital gain that would otherwise have been realized on a disposition of the Voting Share at fair market value. However, subsection 55(2) of the Tax Act does not apply to the portion (if any) of the dividend that is subject to tax under Part IV of the Tax Act where that tax is not refunded under the circumstances specified in subsection 55(2) and it does not apply if the dividend would not be deductible in computing taxable income. Corporate Resident Shareholders should consult their own tax advisors for specific advice with respect to the potential application of subsection 55(2) of the Tax Act.

In addition to the deemed dividend described above, such Corporate Resident Shareholder will be deemed to have disposed of their Voting Shares that are cancelled at the Effective Time for proceeds of disposition equal to the amount, if any, by which the Consideration received by such Corporate Resident Shareholder exceeds such deemed dividend. A Corporate Resident Shareholder will be deemed to have realized a capital loss (or gain) equal to the amount by which such proceeds of disposition, net of any reasonable costs of disposition, are less than (or exceeds) the adjusted cost base to such Individual Resident Shareholder of such cancelled Voting Shares. See "Taxation of Capital Gains and Losses", below.

The amount of any capital loss otherwise realized will be reduced by the amount of dividends received or deemed to have been received on the cancelled Voting Shares (including any dividends deemed to be received as a result of the cancelation of such Voting Shares as described above) to the extent and under the circumstances specified in the Tax Act. Similar rules apply where a partnership or a trust is a beneficiary of a trust or such a trust is a member of a partnership that holds Voting Shares that are cancelled in the Consolidation.

A Corporate Resident Shareholder that is a Canadian-controlled private corporation (as defined in the Tax Act) throughout the year may be liable to pay an additional refundable tax of 6⅔% on its ''aggregate investment income'' for the year, which is defined to include an amount in respect of taxable capital gains (but not to include dividends or deemed dividends that are deductible in computing taxable income).

Taxation of Capital Gains and Losses

Under the Tax Act, one-half of any capital loss (or capital gain) realized by a Resident Shareholder is an allowable capital loss (or taxable capital gain, as the case may be). A taxable capital gain must be included in a Resident Shareholder's income, and allowable capital losses must be deducted against taxable capital gains in the year in which such capital gains or allowable capital losses, as the case may be, are realized, subject to and in accordance with the provisions of the Tax Act. Any allowable capital losses in excess of taxable capital gains realized in the year may generally be applied to reduce taxable capital gains realized by the Resident Shareholder in the three preceding taxation years or in any subsequent taxation year to the extent and under the circumstances specified in the Tax Act in this regard.

Voting Shareholders Not Resident in Canada

The following summary is only applicable to Voting Shareholders who, at all relevant times, for purposes of the Tax Act, (i) are neither resident nor deemed to be resident in Canada for purposes of the Tax Act, (ii) do not use or hold, and are not deemed to use or hold, their Voting Shares in connection with carrying on a business in Canada, (iii) deals at arm's length with the Corporation , (iv) is not an insurer that carries on an insurance business in Canada and elsewhere, and (v) whose Voting Shares do not constitute "taxable Canadian property" (each such Voting Shareholder being a "**Non-Resident Shareholder**").

Provided the Voting Shares are listed on a "designated stock exchange" as defined in the Tax Act (which currently includes the TSXV) at the time of the Consolidation, the Voting Shares generally will not constitute taxable Canadian property of a Non-Resident Shareholder, unless at any time during the 60-month period immediately preceding the Consolidation at least 25% of the issued shares of any class of shares of the capital stock of the Corporation were owned by or belonged to one or any combination of: (i) the Non-Resident Shareholder; (ii) persons with whom the Non-Resident Shareholder did not deal at arm's length; and (iii) partnerships in which the Non-Resident Shareholder or a person with whom the Non-Resident Shareholder did not deal at arm's length held a membership interest directly or indirectly through one or more partnerships. Voting Shares may also be deemed to be taxable Canadian property of a Non-Resident Shareholder in certain other circumstances.

A Non-Resident Shareholder whose Voting Shares are cancelled and who receives Consideration in respect of such cancellation will be deemed to have received a taxable dividend (calculated in the manner described above under "Voting Shareholders Resident in Canada"). Such a Non-Resident Shareholder will be subject to non-resident withholding tax under the Tax Act at the rate of 25% of the amount of the deemed dividend, subject to reduction under the provisions of an applicable income tax treaty. For example, under the Canada-United States Income Tax Convention (the "**U.S. Treaty**"), the rate of withholding tax applicable to a deemed dividend received by a Shareholder resident in the United States for purposes of the U.S. Treaty and entitled to the benefits of the U.S. Treaty in respect of such dividend generally will be reduced to 15%. Non-Resident Shareholders should consult their own tax advisers to determine their entitlement to relief under an income tax treaty or convention. A Non-Resident

Shareholder will generally be required to complete form NR301 — ''Declaration of eligibility for benefits under a tax treaty for a non-resident taxpayer'' (or a different form, if applicable) and submit it to Computershare to obtain a lower withholding tax rate under a tax treaty.

A Non-Resident Shareholder will not be subject to any Canadian capital gains tax with respect to the cancellation of their Voting Shares on the Consolidation.

The deemed dividend tax treatment described above, and the resulting Canadian withholding tax, differs from the capital gain (or capital loss) treatment which would generally apply to a sale in the market by Non-Resident Shareholders. Accordingly, Non-Resident Shareholders may wish to consider selling their shares in the market prior to the Consolidation in order to receive capital gain (or capital loss) treatment in respect of the Consolidation. Non-Resident Shareholders should consult their own tax advisors to determine whether doing so would be advantageous for them in their particular circumstances.

Dissenting Voting Shareholders

Dissenting Voting Shareholders who receive a payment from the Corporation in respect of their Voting Shares will generally be subject to the substantially same tax treatment as described above for Resident Shareholders and Non-Resident Shareholders, as defined above.

AUDIT COMMITTEE AND RELATIONSHIP WITH AUDITOR

National Instrument 52-110 of the Canadian Securities Administrators ("NI 52-110") requires the Corporation, as a venture issuer, to disclose annually in its management proxy circular certain information concerning the constitution of its audit committee and its relationship with its independent auditor, as set forth in the following:

The Audit Committee's Charter

The Corporation has a committee known as the "Audit and Corporate Governance Committee" (the "Audit Committee") which has a charter that sets out its mandate and responsibilities. A copy of the charter is attached to this Information Circular as Schedule F, and is filed on www.sedar.com with this Information Circular.

Composition of the Audit Committee

The members of the Audit Committee are Thomas Chambers (chair), Gerald Meerkatz and Terence Hui. Thomas Chambers and Gerald Meerkatz are independent. Terence Hui is not independent. All members are considered to be financially literate.

Relevant Education and Experience

All members of the Audit Committee are aware of the internal controls and financial reporting requirements of the Corporation. Each member has a good understanding of the accounting principles used by the Corporation to prepare its financial statements and has the ability to assess the general application of those principles in connection with estimates, accruals and reserves to the Corporation.

The experience and qualifications of members of the Audit Committee are highlighted under the Item "Election of Directors".

Audit Committee Oversight

The Audit Committee is responsible for managing, on behalf of the Voting Shareholders, the relationship between the Corporation and the external auditors. In particular, it is responsible for:

a. overseeing the work of the external auditors engaged for the purposes of preparing or issuing an auditor's report or related work;

b. recommending the nomination and compensation of the external auditors to the Board; and

c. pre-approval of non-audit services that are then recommended to the Board.

Reliance on Certain Exemptions

Since the commencement of the Corporation's most recently completed financial period, the Corporation has not relied on the exemption in Section 2.4 of NI 52-110 (De Minimis Non-Audit Services) that relates to the Audit Committee's pre-approval of non-audit services. The Corporation is relying upon the exemption provided in section 6.1 of NI 52-110 as the Corporation is a "venture issuer" and is exempt from the requirements of Part 5 (Reporting Obligations) of NI 52-110. The Corporation has not relied on an exemption from NI 52-110, in whole or in part, granted under Part 8 (Exemptions) of NI 52-110 that permits a securities regulatory authority or regulator to grant an exemption from the requirements of NI 52-110.

Pre-Approval Policies and Procedures

The Audit Committee has adopted specific policies and procedures for the engagement of non-audit services.

External Auditor Service Fees

The Audit Committee has reviewed the nature and amount of the non-audited services provided by its external auditors to ensure auditor independence. Fees incurred with the Corporation's auditor, PricewaterhouseCoopers LLP, for audit and non-audit services in the last two fiscal years are outlined in the following table.

Nature of Services	Aggregate Fees Paid to Auditor in Year Ended December 31, 2014	Aggregate Fees Paid to Auditor in Year Ended December 31, 2013
Audit Fees[(1)]	$24,470	$24,765
Audit-Related Fees [(2)]	$-	$-
Tax Fees[(3)]	$-	$-
All Other Fees[(4)]	$-	$-
Total	$24,470	$24,765

(1) "Audit Fees" include fees necessary to perform the annual audit and quarterly reviews of the Corporation's consolidated financial statements. Audit Fees include fees for review of tax provisions and for accounting consultations on matters reflected in the financial statements. Audit Fees also include audit or other attest services required by legislation or regulation, such as comfort letters, consents, reviews of securities filings and statutory audits.

(2) "Audit-Related Fees" include services that are traditionally performed by the auditor. These audit-related services include employee benefit audits, due diligence assistance, accounting consultations on proposed transactions, internal control reviews and audit or attest services not required by legislation or regulation.

(3) "Tax Fees" include fees for all tax services other than those included in "Audit Fees" and "Audit-Related Fees". This category includes fees for tax compliance, tax planning and tax advice. Tax planning and tax advice includes assistance with tax auditors and appeals, tax advice related to mergers and acquisitions, and requests for rulings or technical advice from tax authorities.

(4) "All Other Fees" include all other non-audit services.

Exemption

The Corporation is relying upon the exemption of section 6.1 of NI 52-110 in respect of the composition of its audit committee and in respect of its reporting obligations under NI 52-110 for the year ended December 31, 2014. Section 6.1 of NI 52-110 exempts an issuer listed on the TSX Venture Exchange (a "venture issuer") from the requirement that all of its members be independent, as would otherwise be required by NI 52-110.

STATEMENT OF EXECUTIVE COMPENSATION AND DIRECTOR'S COMPENSATION

Executive Compensation

The Corporation has entered into an administration agreement with Concord Pacific Developments Inc. ("CPDI") who provides the Corporation with all administrative services required by the Corporation in the conduct of its business. See "Interest of Informed Persons in Material Transactions – Administration Agreement". CPDI does not provide executive management services to the Corporation. As a result, the Corporation does not pay compensation to any of its executive officers, the Board has not adopted any compensation policies or practises and no compensation consultant has been retained. No portion of the compensation paid to CPDI or any individual at CPDI

who acts as a named executive officer or director of the Corporation is attributable to executive management services that CPDI provides the Corporation.

The Corporation does not currently have any LTIP Awards, Options, SARs, Defined Benefit or Actuarial Plans.

The Corporation does not currently have any employment agreements in place with any of its executive officers.

Compensation Risk

As no executive compensation is paid to any officer of the Corporation, the Board has not considered to the implications of the risks associated with the Corporation's compensation policies and practises.

Compensation of Directors

The annual compensation for each director for the Corporation's most recently completed financial year is set out below:

Name	Fees earned ($)	Share-based awards	Option-based awards	Non-equity incentive plan compensation	Pension value ($)	All other compensation ($)	Total ($)
Thomas Chambers	$14,500	Nil	Nil	Nil	Nil	Nil	$14,500
Gerald Meerkatz	$14,500	Nil	Nil	Nil	Nil	Nil	$14,500
Terence Hui	$14,500	Nil	Nil	Nil	Nil	Nil	$14,500

Each director is paid $10,000 per annum plus $500 for each meeting of the Board that the director attends. Members of the Committee each receive an additional $500 for each Committee meeting they attend. The directors are also entitled to be reimbursed for travelling and other expenses properly incurred by them in attending a Board meeting or Committee meeting.

The aggregate amount paid to the directors as compensation during the most recently completed fiscal year was $43,500.

Indebtedness of Directors and Executive Officers

No director, executive officer, proposed nominee for election as a director, nor any of their respective associates or affiliates is or has been at any time since the beginning of the last completed financial year indebted to the Corporation.

Indemnification of Directors and Officers

There is no indemnification payable this financial year to directors or officers of the Corporation.

Directors' and Officers' Liability Insurance

The Corporation maintains a policy of insurance for the directors. The aggregate limit of liability applicable to insured directors under the policy is $10 million, subject to a deductible of $25,000. The premium paid for this insurance during the last fiscal year was $25,894.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Other than as set forth elsewhere in this Information Circular, no informed person of the Corporation nor any associate or affiliate of any informed person, has any material interest, direct or indirect, in any transaction since the commencement of the Corporation's last financial year or in any proposed transaction which has materially affected or would materially affect the Corporation or any of its subsidiaries, except the members of Mr. Hui in the Going Private Transaction described in their Circular.

Administration Agreement

The Corporation has no employees. The Corporation has entered into an administration agreement with Concord Pacific Developments Inc. ("CPDI") of 900-1095 West Pender St. Vancouver, B.C. V6E 2M6, an affiliate of One West, who is to provide the Corporation with all administrative services required by the Corporation in the conduct of its business. The Corporation is to reimburse CPDI for the costs and expenses incurred by CPDI in providing these services, plus a fee equal to 3% of these outlays and expenses. The Corporation has paid CPDI a fee of $15,310 per month for these services until December 31, 2010 but the Corporation and CPDI agreed to amend the monthly charges to $12,200 from February 2011 to January 2015 and the Corporation and CPDI have agreed that the amount paid and to be paid is a reasonable estimate of the costs incurred by CPDI in providing these administrative services. In the most recently completed fiscal year, the Corporation has paid $146,400 to CPDI for these services.

MANAGEMENT CONTRACTS

The management functions of the Corporation and its subsidiaries are performed by CPDI. See "Interests of Informed Persons in Material Transactions – Administration Agreement".

STATEMENT OF CORPORATE GOVERNANCE AND COMPOSITION OF AUDIT COMMITTEE

Pursuant to National Instrument 58-101 - *Disclosure of Corporate Governance Practices*, a disclosure of the Corporation's governance system is attached to this Information Circular as Schedule G.

ADDITIONAL INFORMATION

Additional information relating to the Corporation may be found on SEDAR at www.sedar.com. Comparative financial information is provided in the Corporation's audited consolidated financial statements and management's discussion and analysis for the Corporation's most recently completed financial year. A copy of the Corporation's financial statements and management's discussion and analysis is available, free of charge to any Voting Shareholder, upon written request to the Vice President, Chief Financial Officer and Corporate Secretary at 208 – West 1st Avenue, Vancouver, British Columbia, V5Y 3T2.

If the person requesting the documents is not a security holder of the Corporation, he or she may be required to pay a reasonable charge for these documents. The documents and other corporate information is also available on SEDAR at www.sedar.com.

APPROVAL OF INFORMATION CIRCULAR

The contents of this Information Circular have been approved, and the delivery of it to each Voting Shareholder of the Corporation entitled thereto and to the appropriate regulatory agencies, has been authorized by the Board of Directors.

CERTIFICATE

The foregoing contains no untrue statement of a material fact and does not omit to state a material fact that is required to be stated or that is necessary to make a statement not misleading in light of all the circumstances in which it was made.

(signed) "*Terence Hui*"	(signed) "*Dennis Au Yeung*"
Chief Executive Officer	Chief Financial Officer
(signed) "*Thomas Chambers*"	(signed) "*Gerald Meerkatz*"
Director	Director

CONSENT OF EVANS & EVANS, INC.

We refer to the fairness opinion of our firm dated April 8, 2015 (the "Fairness Opinion") forming part of the management information circular of Coopers Park Corporation (the "Corporation") dated April 8, 2015 (the "Circular") which we prepared for the independent committee of the board of directors of the Corporation (the "Independent Committee") in connection with the Consolidation (as defined in the Circular). We hereby consent to the filing of the Fairness Opinion with the securities regulatory authorities in the applicable provinces of Canada and the inclusion of the Fairness Opinion, and all references thereto, in this Circular.

(signed) "Evans & Evans, Inc."

April 8, 2015

Vancouver, British Columbia

SCHEDULE A
CONSOLIDATION RESOLUTION

In order to be effective, the Consolidation Resolution must be approved by: (i) two thirds of the votes cast by Voting Shareholders present in person or by proxy at the Meeting; and (ii) a majority of the votes cast by Minority Voting Shareholders, which excludes 0698500 B.C. Ltd. and its "related parties" (as defined in MI 61-101) and any person or corporation acting jointly or in concert with it or them:

"RESOLVED AS A SPECIAL RESOLUTION that:

1. the Corporation be authorized to effect a consolidation (the "Consolidation") of the issued and outstanding Voting Shares of the Corporation (the "Voting Shares") on the basis of one (1) common Voting Share of the Corporation for each 254,084 pre- consolidation Voting Shares beneficially held by a holder of Voting Shares, provided, however that:

    a. beneficial holders of Voting Shares, other than those held by 0698500 B.C. Ltd., outstanding immediately prior to the date that the Consolidation is effected (the "Effective Date") shall not be entitled to be issued or receive a fractional Voting Share or certificate therefor and shall instead be entitled to receive a cash payment equal to $1.62071 for each Voting Share beneficially held on such date and which would otherwise be changed into a fractional Voting Share, (the "Consideration") (provided that no amount is to be paid to a beneficial holder of a Voting Shareholder who would be entitled to receive, net of withholding taxes, less than $10); such Consideration, subject to the foregoing proviso, to be made without interest as soon as practicable after the Effective Date upon presentation and surrender to Computershare Investor Services Inc. ("Computershare"), the Corporation's transfer agent designated by the Corporation for cancellation of the certificate(s) representing such Voting Shares, together with such other documents as are required by Computershare;

    b. the Corporation shall have the right at any time to deposit the Consideration for the Voting Shares registered in the names of the Voting Shareholders (including, without limitation, Voting Shareholders who have dissented ("Dissenting Voting Shareholders") in accordance with the CBCA) who have not at the date of such deposit presented and surrendered to Computershare certificates representing all of their Voting Shares which were not changed into one or more full Voting Shares, in a special account with a Canadian chartered bank or other Canadian trust Corporation or financial institution, which Consideration to be paid without interest to or to the order of the respective holders of such Voting Shares upon presentation and surrender by them to Computershare for cancellation of the certificates representing such Voting Shares; provided that: (i) the sending to the Corporation by the Dissenting Voting Shareholders of certificates representing all of their respective Voting Shares pursuant to section 190 of the CBCA shall not constitute the presentation and surrender thereof to the Corporation for the purposes of this section; and (ii) any interest allowed on any such deposit shall belong to the Corporation;

    c. any certificate which prior to the Effective Date represented Voting Shares that has not been surrendered, with all other documents required by Computershare, on or prior to the third anniversary of the Effective Date will cease to represent any claim or interest of any kind or nature against the Corporation, and any Consideration in the form of a cheque which has not been presented to the Corporation's bankers for payment or that otherwise remains unclaimed (including monies held on deposit in a special account as provided for in paragraph 1(b) above), in either event on the third anniversary of the Effective Date, shall be forfeited to the Corporation; and

    d. notwithstanding the foregoing, the directors may revoke this resolution before it is acted upon without further approval of the Voting Shareholders.

2. the delisting of the voting common shares from the TSX Venture Exchange is hereby approved.

The form of proxy delivered with this Circular provides a means for a Voting Shareholder to vote for or against the Consolidation Resolution. The form of proxy further provides that if a Voting Shareholder using

the proxy does not specify whether such Voting Shares are to be voted for or against, the proxyholder will vote FOR the Consolidation Resolution.

SCHEDULE B
CONSOLIDATION AGREEMENT

THIS AGREEMENT is dated for reference April 8, 2015 BETWEEN:

COOPERS PARK CORPORATION., a corporation governed by the Canada Business Corporations Act (the "Corporation")

AND:

0698500 B.C. LTD a British Columbia company ("0698500 B.C. Ltd.")

WHEREAS:

A. 0698500 B.C. Ltd. holds 30% of the issued and outstanding Voting Shares of the Corporation;

B. 0698500 B.C. Ltd. is a Corporation wholly owned and controlled by Terence Hui, director, President and Chief Executive Officer of the Corporation;

C. 0698500 B.C. Ltd. made a proposal to the Corporation (the "Proposal") to effect a going-private transaction (the "Transaction") by way of a Consolidation (defined below) of the issued and outstanding Voting Shares of the Corporation, and the Corporation has agreed to the terms of the Proposal.

D. An independent committee of the board of directors of the Corporation (the "Board") has considered the Proposal and provided its written conclusion to the Board that the terms of the Proposal are in the best interests of the Corporation and fair to the minority Voting Shareholders, and recommended that the Board resolve to agree to the Proposal, and proceed with the Transaction.

E. The Board of Directors resolved to approve the Transaction, subject to Voting Shareholder and regulatory approval, and to recommend to Voting Shareholders that they approve the Consolidation.

F. 0698500 B.C. Ltd. and the Corporation wish to enter into this Agreement to formalize the terms of the Proposal.

NOW THEREFORE THIS AGREEMENT WITNESSES that, in consideration of the premises and the respective covenants and agreements contained, the parties hereto covenant and agree as follows:

ARTICLE 1 - INTERPRETATION

In this Agreement including the recitals hereto, unless something in the subject matter or context inconsistent therewith, or unless defined elsewhere in this Agreement, the following terms will have the following meanings:

a. "Business Day" means any day, other than a Saturday or a Sunday, when Canadian chartered banks are open for business in the City of Vancouver;

b. "CBCA" means the Business Corporations Act (British Columbia), as amended from time to time, and regulations thereunder;

c. "Circular" means the definitive form, together with any amendments thereto, of the management information circular of the Corporation to be prepared and sent to Voting Shareholders in connection with the Meeting;

d. "Computershare" means the Corporation's registrar and transfer agent, Computershare Investor Services Inc.;

e. "Consideration" means $1.62071 per Voting Share outstanding immediately before the Consolidation (with no amount being paid to a Voting Shareholder who would be entitled to receive, net of withholding taxes, less than $10);

f. "Consolidation" means the consolidation of the Corporation's Voting Shares on the terms set forth in Article 2;

g. "Effective Date" means the date the Consolidation becomes effective;

h. "Effective Time" means the time on the Effective Date that the Consolidation becomes effective;

i. "Exchange" means the TSX Venture Exchange;

j. "Meeting" means the annual general and special meeting of the Voting Shareholders to be held and any adjournment thereof, to consider, among other matters, the Consolidation;

k. "MI 61-101" means Multilateral Instrument 61-101 – Protection of Minority Security Holders in Special Transactions as incorporated into the policies of the Exchange.

l. "Transaction" means the going-private transaction to be effected by the Corporation by way of the Consolidation;

m. "Voting Shares" means the voting common shares in the capital of the Corporation; and

n. "Voting Shareholders" means the holders of Voting Shares.

1.2 Interpretation not Affected by Headings

The division of this Agreement into articles, sections and other portions and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. The terms "this Agreement", "hereof", and "hereunder" and similar expressions refer to this Agreement and not to any particular article, section or other portion hereof and include any agreement or instrument supplementary or ancillary hereto.

1.3 Numbers, Et Cetera

Unless the context otherwise requires, words importing the singular number only will include the plural and vice versa, words importing the use of any gender will include both genders; and words importing persons will include firms, corporations, trusts and partnerships.

1.4 Entire Agreement

This Agreement, together with the exhibit, schedules, agreements and other documents herein or therein referred to, constitute the entire agreement among the parties pertaining to the subject matter hereof and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, among the parties with respect to the subject matter hereof.

1.5 Currency

All sums of money that are referred to in this Agreement are expressed in lawful money of Canada unless otherwise specified.

ARTICLE 2 - THE CONSOLIDATION

The Corporation and 0698500 B.C. Ltd. agree to the following terms:

a. the Corporation will call the Meeting to pass a special resolution of the Voting Shareholders and a resolution passed by a majority of disinterested minority Voting Shareholders approving the Transaction, and any other resolutions as may be required by the CBCA and the Exchange to effect the Consolidation;

b. the Corporation will, in a timely and expeditious manner, prepare and file the Circular with securities regulators in all jurisdictions where the Circular is required to be so filed by the

Corporation and mail the Circular to Voting Shareholders in accordance with applicable corporate and securities laws;

c. the Consolidation will be subject to the following terms:

i. if the resolution approving the Consolidation is passed by the Voting Shareholders as required by the CBCA, MI 61-101 and the policies of the Exchange, the Corporation will not issue certificates representing fractional Voting Shares and accordingly, at the Effective Time, each Voting Shareholder holding fewer than 254,084 Voting Shares, which will be all Voting Shareholders other than 0698500 B.C. Ltd., will cease to be a Voting Shareholder;

ii. Voting Shareholders, other than 0698500 B.C. Ltd., who upon the effectiveness of the Consolidation would otherwise have been entitled to receive fractional Voting Shares, will instead be entitled to be paid the Consideration for Voting Shares held of record by them immediately prior to the Effective Time;

iii. in order for Voting Shareholders, other than 0698500 B.C. Ltd., to receive the Consideration to which they are entitled, such Voting Shareholders must complete and sign a letter of transmittal which will be sent to each Voting Shareholders with the Circular;

iv. each Voting Shareholder, other than 0698500 B.C. Ltd., must return the letter of transmittal with certificates representing the old Voting Shares held by such Voting Shareholder to Computershare in accordance with the procedure to be specified in the letter of transmittal;

v. assuming delivery of the appropriate documents, as soon as reasonably practicable following the Effective Date, the Corporation will cause Computershare to promptly forward cheques for the Consideration (without interest) to each Voting Shareholder, other than 0698500 B.C. Ltd., as specified in the letter of transmittal. Under no circumstances will interest on the Consideration be paid to the Voting Shareholders; and

vi. any certificate which prior to the Effective Time represented issued and outstanding Voting Shares, which has not been surrendered with all other documents required by the Letter of Transmittal on or prior to the third anniversary of the Effective Date of the Consolidation will cease to represent any claim or interest of any kind or nature against the Corporation;

d. on the Effective Date each Voting Shareholder, other than 0698500 B.C. Ltd., will be removed from the Corporation's register of Voting Shareholders and, until validly surrendered, the old Voting Share certificates held by former Voting Shareholders will represent only the right to receive, upon such surrender, the Consideration (without interest);

e. the Corporation will perform the obligations required to be performed by it hereunder and will do all such other acts and things as may be necessary or desirable in order to carry out and give effect to the transactions as described in the Circular and, without limiting the generality of the foregoing, the Corporation shall use its reasonable best efforts to seek:

i. the approval of the Voting Shareholders required to effect the Consolidation in accordance with the provisions of the CBCA;

ii. the approval by a majority of disinterested minority Voting Shareholders approving the Consolidation in accordance with MI 61-101;

iii. the approval of the Consolidation and the Transaction by the Exchange;

iv. such other consents, orders, rulings, approvals and assurances as counsel may advise are necessary or desirable for the implementation of the Consolidation;

f. the Corporation will convene the Meeting as soon as practicable and will solicit proxies to be voted at the Meeting in favour of the Consolidation and all other resolutions referred to in the Circular;

g. the Corporation will appoint Computershare pursuant to an exchange agreement to act as the depositary to receive the certificates representing the Voting Shares from the Voting Shareholders, other than 0698500 B.C. Ltd., and to facilitate the payment of the Consideration to the Voting Shareholders, other than 0698500 B.C. Ltd., upon receipt of such certificates and will deposit sufficient funds for that purpose with Computershare;

h. if the required resolution to effect the Consolidation is passed, as soon as practicable after the Meeting, the Corporation will make the required filings with the Exchange to determine the Effective Date of the Consolidation and the delisting of the Corporation's Voting Shares from trading on the Exchange; and

i. following the Consolidation, the Corporation and 0698500 B.C. Ltd. will take such steps as are necessary to terminate the Corporation's reporting issuer status under applicable securities laws.

ARTICLE 3 - REPRESENTATIONS AND WARRANTIES

3.1 Representations and Warranties of the Corporation

The Corporation represents and warrants to and in favour of 0698500 B.C. Ltd. as follows:

a. the Corporation is a corporation duly organized and validly existing under the CBCA;

b. the Corporation has the corporate power and authority to enter into this Agreement and, subject to obtaining the requisite approvals contemplated hereby, to perform its obligations hereunder;

c. the authorized capital of the Corporation consists of an unlimited number of Voting Shares with 846,953 shares issued and outstanding as at the date hereof and an unlimited number of non-voting common shares with 80,141,453 shares issued and outstanding as at the date hereof;

d. no individual, firm, corporation or other person holds any securities convertible or exchangeable into any Voting Shares of the Corporation or has any agreement, warrant, option or any right capable of an agreement, warrant or option for the purchase of any unissued Voting Shares of the Corporation; and

e. The only class of shares of the Corporation that is listed on the Exchange is the Voting Shares.

3.2 Representations and Warranties of 0698500 B.C. Ltd.

0698500 B.C. Ltd. represents and warrants to and in favour of the Corporation as follows:

a. 0698500 B.C. Ltd. is a corporation duly organized and validly existing under the Business Corporations Act (British Columbia);

b. 0698500 B.C. Ltd. has the corporate power and authority to enter into this Agreement and to perform its obligations hereunder;

c. Terence Hui is the sole shareholder of 0698500 B.C. Ltd.;

d. O698500 B.C. Ltd. is the holder of 254,084 Voting Shares and all of the non-voting common shares of the Corporation and no person other than Terence Hui beneficially owns or exercises control or direction over 0698500 B.C. Ltd. or is a "related party" (within the meaning of MI 61-101) of 0698500 B.C. Ltd. or is acting jointly or in concert with 0698500 B.C. Ltd. or any such related party

e. 0698500 B.C. Ltd. has or is able to obtain in a timely manner the funds required to pay the Consideration.

ARTICLE 4 - CONDITIONS

4.1 Mutual Conditions Precedent

The respective obligations of each party hereto to complete the transactions contemplated by this Agreement will be subject to the satisfaction, on or before the Effective Date, of the following conditions, none of which may be waived by any party hereto in whole or in part:

a. The Consolidation will have been approved at the Meeting by a special resolution of the Voting Shareholders;

b. the Consolidation will have been approved at the Meeting by an ordinary resolution of the disinterested minority Voting Shareholders as required by MI 61-101 and the Exchange;

c. the Exchange will have accepted for filing, as of the Effective Date, the Transaction, including the Consolidation;

d. all material regulatory requirements will have been complied with and all other material consents, agreements, orders and approvals, including regulatory and judicial approvals and orders, necessary for the completion of the transactions provided for in this Agreement or contemplated by the Circular will have been obtained or received from the persons, authorities or bodies having jurisdiction in the circumstances;

e. no person, or persons acting jointly or in concert, other than 0698500 B.C. Ltd., is the beneficial holder of more than 254,083 Voting Shares; and

f. this Agreement will not have been terminated under Article 5.

ARTICLE 5 - AMENDMENT AND TERMINATION

5.1 Amendment

This Agreement may, at any time and from time to time before and after the holding of the Meeting but not later than the Effective Date, be amended by written agreement of the parties hereto without, subject to applicable law, further notice to or authorization on the part of the Voting Shareholders for any reason whatsoever, provided that any such amendment made after Voting Shareholder approval of the Transaction is obtained is not prejudicial to Voting Shareholders.

5.2 Termination

This Agreement may, at any time before or after the holding of the Meeting but no later than the Effective Date, be terminated by the Corporation or 0698500 B.C. Ltd. without further notice to, or action on the part of, the Voting Shareholders.

5.3 Effect of Termination

Upon the termination of this Agreement pursuant to section 5.2 hereof, no party will have any liability or further obligation to any other party hereunder.

ARTICLE 6 - GENERAL

6.1 Notices

All notices which may or are required to be given pursuant to any provision of this Agreement will be given or made in writing and will be deemed to be validly given if served personally, in each case to the attention of the person named below at the following addresses or at such other addresses as will be specified by the parties by like notice:

If to the Corporation: 208 – West 1st Avenue
Vancouver, BC, V5Y 3T2

Attention: The Secretary

to 0698500 B.C. Ltd.: 9th Floor 1095 W. Pender Street
Vancouver BC V6E 2M6

Attention: Terence Hui

The date of receipt of any such notice will be deemed to be the date of delivery or facsimile transmission thereof.

6.2 Waiver

Any waiver or release of any of the provisions of this Agreement, to be effective, must be in writing executed by the party granting the same. Waivers may only be granted upon compliance with the terms governing amendments set forth in section 5.1 hereof, applied mutatis mutandis.

6.3 Governing Law

This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and hereto and will be treated in all respects as a British Columbia contract.

6.4 Counterparts

This Agreement may be executed in one or more counterparts each of which shall be deemed an original but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF the parties hereto have executed this Agreement as of the date first written.

COOPERS PARK CORPORATION

(signed) "*Thomas Chambers*"

Per: Thomas Chambers, Director

0698500 B.C. LTD

(signed) "*Terence Hui*"

Per: Terence Hui, Director

SCHEDULE C
RIGHTS OF DISSENT

The following description of the rights of Dissenting Voting Shareholders is not a comprehensive statement of the procedures to be followed by a Dissenting Voting Shareholder who seeks payment of the fair value of its Voting Shares, and is qualified in its entirety by the reference to the full text of section 190 of the CBCA, which is attached to this Circular as Schedule D. Pursuant to section 190(1)(f) of the CBCA, the Consolidation Resolution gives rise to the right to dissent because the Consolidation is a "going private transaction" for the purposes of the CBCA.

A Dissenting Voting Shareholder who intends to exercise the right to dissent should carefully consider and comply with the provisions of section 190 of the CBCA. Failure to comply with the provisions of that section and to adhere to the procedures established therein may result in the loss of all rights thereunder.

If you wish to dissent in respect of the Consolidation and do so in compliance with Section 190 of the CBCA, you will be entitled to be paid the fair value of the Voting Shares you hold if the Consolidation occurs. Fair value is determined as of the close of business on the day before the Consolidation is approved by Voting Shareholders.

If you wish to dissent, you must send us your written objection to the Consolidation at or before the Meeting. If you vote in favor of the Consolidation, you in effect lose your rights to dissent. If you abstain or vote against the Consolidation, you preserve your dissent rights if you comply with Section 190 of the CBCA. However, it is not sufficient to vote against the Consolidation or to abstain. You must also provide a separate dissent notice at or before the Meeting. If you grant a proxy and intend to dissent, the proxy must instruct the proxy holder to vote against the Consolidation in order to prevent the proxy holder from voting such Voting Shares in favor of the Consolidation and thereby voiding your right to dissent.

Under the CBCA, you have no right of partial dissent. Accordingly, you may only dissent as to all your Voting Shares. Under Section 190 of the CBCA, you may dissent only for Voting Shares that are registered in your name. In many cases, people beneficially own Voting Shares that are registered either:

- in the name of an intermediary, such as a bank, trust Corporation, securities dealer, broker, trustee, administrator of self-administered registered retirement savings plans, registered retirement income funds, registered educational savings plans and similar plans and their nominees; or

- in the name of a clearing agency in which the intermediary participates, such as CDS Clearing and Depository Services Limited or CDS & Co.

If you want to dissent and your Voting Shares are registered in someone else's name, you must contact your intermediary and either:

- instruct your intermediary to exercise the dissenters' rights on your behalf (which, if the Voting Shares are registered in the name of a clearing agency, will require that the Voting Shares first be re-registered in your intermediary's name); or

- instruct your intermediary to re-register the Voting Shares in your name, in which case you will have to exercise your dissenters' rights directly.

In other words, if your Voting Shares are registered in someone else's name, you will not be able to exercise your dissent rights directly unless the Voting Shares are re-registered in your name. A Dissenting Voting Shareholder may only make a claim under Section 190 of the CBCA with respect to all of the Voting Shares of a class held on behalf of any one beneficial owner and registered in the name of the dissenting Voting Shareholder.

We are required to notify each Voting Shareholder who has filed a dissent notice when and if the Consolidation has been approved. This notice must be sent within 10 days after Voting Shareholder approval. We will not send a notice to any Voting Shareholder who voted to approve the Consolidation or who has withdrawn his dissent notice.

Within 20 days after receiving the above notice from us, or if you do not receive such notice, within 20 days after learning that the continuance has been approved, you must send the Corporation a payment demand containing:

- your name and address;
- the number of Voting Shares you own; and
- a demand for payment of the fair value of your Voting Shares.

Within 30 days after sending a payment demand, you must send to the Corporation directly at our corporate address, 9th Floor, 1095 W. Pender Street, Vancouver, BC V6E 2M6 or through the Corporation's transfer agent, Computershare Investor Services Inc., the certificates representing your Voting Shares. If you fail to send the Corporation a dissent notice, a payment demand or your Voting Share certificates within the appropriate time frame, you forfeit your right to dissent and your right to be paid the fair value of your Voting Shares. The Corporation's transfer agent will endorse on your Voting Share certificates a notice that you are a Dissenting Voting Shareholder and will return the Voting Share certificates to you.

Once you send a payment demand to the Corporation, you cease to have any rights as a Voting Shareholder. Your only remaining right is the right to be paid the fair value of your Voting Shares. Your rights as a Voting Shareholder will be reinstated if:

- you withdraw your payment demand prior to an offer being made by the Corporation;
- the Corporation fails to make you an offer of payment and you withdraw the dissent notice; or
- the Consolidation does not happen.

Within 7 days of the later of the effective date of the Consolidation or the date the Corporation receives your payment demand, the Corporation must send you a written offer to pay for your Voting Shares. This must include a written offer to pay you an amount considered by the Corporation's Board of Directors to be the fair value of your Voting Shares accompanied by a statement showing how that value was determined. The offer must include a statement showing the manner used to calculate the fair value. Each offer to pay Voting Shareholders must be on the same terms. The Corporation must pay you for your Voting Shares within 10 days after you accept the Corporation's offer. Any such offer lapses if the Corporation does not receive your acceptance within 30 days after the offer to pay has been made to you.

If the Corporation fails to make an offer to pay for your Voting Shares, or if you fail to accept the offer within the specified period, the Corporation may, within 50 days after the effective date of the Consolidation, apply to a court to fix a fair value for your Voting Shares. If the Corporation fails to apply to a court, you may apply to a court for the same purpose within a further period of 20 days. You are not required to give security for costs in such a case.

All Dissenting Voting Shareholders whose Voting Shares have not been purchased will be joined as parties and bound by the decision of the court. The Corporation is required to notify each affected dissenting Voting Shareholder of the date, place and consequences of the application and of his right to appear and be heard in person or by counsel. The court may determine whether any person who is a Dissenting Voting Shareholder should be joined as a party.

The court will then fix a fair value for the Voting Shares of all Dissenting Voting Shareholders who have not accepted a payment offer from the Corporation. The final order of a court will be rendered against the Corporation for the amount of the fair value of the Voting Shares of all Dissenting Voting Shareholders. The court may, in its discretion, allow a reasonable rate of interest on the amount payable to each Dissenting Voting Shareholder and appoint an appraiser to assist in the determination of a fair value for the Voting Shares.

THIS IS ONLY A SUMMARY OF THE DISSENTING VOTING SHAREHOLDER PROVISIONS OF THE CBCA. THEY ARE TECHNICAL AND COMPLEX. IT IS SUGGESTED THAT IF YOU WANT TO AVAIL YOURSELF OF YOUR RIGHTS THAT YOU SEEK YOUR OWN LEGAL ADVICE. FAILURE TO COMPLY STRICTLY WITH THE PROVISIONS OF THE CBCA MAY PREJUDICE YOUR RIGHT OF DISSENT. SECTION 190 OF THE CBCA IS ATTACHED HEREIN AS SCHEDULE "D" AND IS INCORPORATED HEREIN BY REFERENCE.

SCHEDULE D
SECTION 190 0F THE CBCA

Right to dissent

190. (1) Subject to sections 191 and 241, a holder of shares of any class of a corporation may dissent if the corporation is subject to an order under paragraph 192(4)(d) that affects the holder or if the corporation resolves to

(a) amend its articles under section 173 or 174 to add, change or remove any provisions restricting or constraining the issue, transfer or ownership of shares of that class;
(b) amend its articles under section 173 to add, change or remove any restriction on the business or businesses that the corporation may carry on;
(c) amalgamate otherwise than under section 184;
(d) be continued under section 188;
(e) sell, lease or exchange all or substantially all its property under subsection 189(3); or
(f) carry out a going-private transaction or a squeeze-out transaction.

Further right

(2) A holder of shares of any class or series of shares entitled to vote under section 176 may dissent if the corporation resolves to amend its articles in a manner described in that section.

If one class of shares

(2.1) The right to dissent described in subsection (2) applies even if there is only one class of shares.

Payment for shares

(3) In addition to any other right the shareholder may have, but subject to subsection (26), a shareholder who complies with this section is entitled, when the action approved by the resolution from which the shareholder dissents or an order made under subsection 192(4) becomes effective, to be paid by the corporation the fair value of the shares in respect of which the shareholder dissents, determined as of the close of business on the day before the resolution was adopted or the order was made.

No partial dissent

(4) A dissenting shareholder may only claim under this section with respect to all the shares of a class held on behalf of any one beneficial owner and registered in the name of the dissenting shareholder.

Objection

(5) A dissenting shareholder shall send to the corporation, at or before any meeting of shareholders at which a resolution referred to in subsection (1) or (2) is to be voted on, a written objection to the resolution, unless the corporation did not give notice to the shareholder of the purpose of the meeting and of their right to dissent.

Notice of resolution

(6) The corporation shall, within ten days after the shareholders adopt the resolution, send to each shareholder who has filed the objection referred to in subsection (5) notice that the resolution has been adopted, but such notice is not required to be sent to any shareholder who voted for the resolution or who has withdrawn their objection.

Demand for payment

(7) A dissenting shareholder shall, within twenty days after receiving a notice under subsection (6) or, if the shareholder does not receive such notice, within twenty days after learning that the resolution has been adopted, send to the corporation a written notice containing

(a) the shareholder's name and address;
(b) the number and class of shares in respect of which the shareholder dissents; and
(c) a demand for payment of the fair value of such shares.

Share certificate

(8) A dissenting shareholder shall, within thirty days after sending a notice under subsection (7), send the certificates representing the shares in respect of which the shareholder dissents to the corporation or its transfer agent.

Forfeiture

(9) A dissenting shareholder who fails to comply with subsection (8) has no right to make a claim under this section.

Endorsing certificate

(10) A corporation or its transfer agent shall endorse on any share certificate received under subsection (8) a notice that the holder is a dissenting shareholder under this section and shall forthwith return the share certificates to the dissenting shareholder.

Suspension of rights

(11) On sending a notice under subsection (7), a dissenting shareholder ceases to have any rights as a shareholder other than to be paid the fair value of their shares as determined under this section except where

(a) the shareholder withdraws that notice before the corporation makes an offer under subsection (12),
(b) the corporation fails to make an offer in accordance with subsection (12) and the shareholder withdraws the notice, or
(c) the directors revoke a resolution to amend the articles under subsection 173(2) or 174(5), terminate an amalgamation agreement under subsection 183(6) or an application for continuance under subsection 188(6), or abandon a sale, lease or exchange under subsection 189(9), in which case the shareholder's rights are reinstated as of the date the notice was sent.

Offer to pay

(12) A corporation shall, not later than seven days after the later of the day on which the action approved by the resolution is effective or the day the corporation received the notice referred to in subsection (7), send to each dissenting shareholder who has sent such notice

(a) a written offer to pay for their shares in an amount considered by the directors of the corporation to be the fair value, accompanied by a statement showing how the fair value was determined; or
(b) if subsection (26) applies, a notification that it is unable lawfully to pay dissenting shareholders for their shares.

Same terms

(13) Every offer made under subsection (12) for shares of the same class or series shall be on the same terms.

Payment

(14) Subject to subsection (26), a corporation shall pay for the shares of a dissenting shareholder within ten days after an offer made under subsection (12) has been accepted, but any such offer lapses if the corporation does not receive an acceptance thereof within thirty days after the offer has been made.

Corporation may apply to court

(15) Where a corporation fails to make an offer under subsection (12), or if a dissenting shareholder fails to accept an offer, the corporation may, within fifty days after the action approved by the resolution is effective or within such further period as a court may allow, apply to a court to fix a fair value for the shares of any dissenting shareholder.

Shareholder application to court

(16) If a corporation fails to apply to a court under subsection (15), a dissenting shareholder may apply to a court for the same purpose within a further period of twenty days or within such further period as a court may allow.

Venue

(17) An application under subsection (15) or (16) shall be made to a court having jurisdiction in the place where the corporation has its registered office or in the province where the dissenting shareholder resides if the corporation carries on business in that province.

No security for costs

(18) A dissenting shareholder is not required to give security for costs in an application made under subsection (15) or (16).

Parties

(19) On an application to a court under subsection (15) or (16),

> (a) all dissenting shareholders whose shares have not been purchased by the corporation shall be joined as parties and are bound by the decision of the court; and
> (b) the corporation shall notify each affected dissenting shareholder of the date, place and consequences of the application and of their right to appear and be heard in person or by counsel.

Powers of court

(20) On an application to a court under subsection (15) or (16), the court may determine whether any other person is a dissenting shareholder who should be joined as a party, and the court shall then fix a fair value for the shares of all dissenting shareholders.

Appraisers

(21) A court may in its discretion appoint one or more appraisers to assist the court to fix a fair value for the shares of the dissenting shareholders.

Final order

(22) The final order of a court shall be rendered against the corporation in favour of each dissenting shareholder and for the amount of the shares as fixed by the court.

Interest

(23) A court may in its discretion allow a reasonable rate of interest on the amount payable to each dissenting shareholder from the date the action approved by the resolution is effective until the date of payment.

Notice that subsection (26) applies

(24) If subsection (26) applies, the corporation shall, within ten days after the pronouncement of an order under subsection (22), notify each dissenting shareholder that it is unable lawfully to pay dissenting shareholders for their shares.

Effect where subsection (26) applies

(25) If subsection (26) applies, a dissenting shareholder, by written notice delivered to the corporation within thirty days after receiving a notice under subsection (24), may

(a) withdraw their notice of dissent, in which case the corporation is deemed to consent to the withdrawal and the shareholder is reinstated to their full rights as a shareholder; or
(b) retain a status as a claimant against the corporation, to be paid as soon as the corporation is lawfully able to do so or, in a liquidation, to be ranked subordinate to the rights of creditors of the corporation but in priority to its shareholders.

Limitation

(26) A corporation shall not make a payment to a dissenting shareholder under this section if there are reasonable grounds for believing that

(a) the corporation is or would after the payment be unable to pay its liabilities as they become due; or
(b) the realizable value of the corporation's assets would thereby be less than the aggregate of its liabilities.

SCHEDULE E
FAIRNESS OPINION OF EVANS & EVANS

EVANS & EVANS, INC.

400 BURRARD STREET
SUITE 1610
VANCOUVER, BRITISH COLUMBIA
CANADA, V6C 3A6

Tel: (604) 408-2222
Fax: (604) 408-2303
www.evansevans.com

April 8, 2015

COOPERS PARK CORPORATION
#900-1095 West Pender St.
Vancouver, British Columbia V6E 2M6

Attention: Independent Committee of the Board of Directors

Dear Sirs:

Subject: Fairness Opinion

1.0 Introduction

1.01 Evans & Evans, Inc. ("Evans & Evans" or the "authors of the Opinion") understands that the Board of Directors (the "Board") of Coopers Park Corporation ("Coopers Park", "CPC" or the "Company") has received a privatization proposal (the "Offer") from CPC's majority shareholder Mr. Terence Hui (the "Majority Shareholder" or the "Offeror") to take the Company private by way of a consolidation (the "Transaction") of the Company's issued and outstanding voting common shares. The Offer contemplates the holders of voting common shares, other than the Offeror[1](collectively the "Minority Shareholders"), receiving cash consideration of $1.62071 per voting common share (the "Consideration") for each Coopers Park voting common share currently held. Coopers Park is a reporting issuer whose voting common shares are listed for trading on the TSX Venture Exchange ("TSXV" or the "Exchange") under the symbol "XCP".

1.02 Coopers Park is incorporated and domiciled in Canada. The principal business of Coopers Park and its subsidiaries was the acquisition, development and marketing of three residential condominium properties in Vancouver, British Columbia on two building sites the Company purchased from Concord Pacific Group Inc., subsequently renamed One West Holdings Ltd. ("One West"). The three properties developed by CPC were: (1) "Coopers Pointe", an 86-unit high rise condominium tower completed in November 2007; (2) "Flagship", a 112-unit high rise condominium tower completed in December 2008; and, (3) "Mariner", a 133-unit high rise condominium tower completed in December 2008. The sales of the condominium properties took place mainly in 2009 and to a lesser extent in 2010.

As at the date of the Fairness Opinion (the "Opinion"), the Company had no employees and has entered into an administration agreement with Concord Pacific Developments Inc.

[1] The Offeror's shares are held through 0698500 B.C. Ltd.

("CPDI"). CPDI provides Coopers Park with all administrative services required by the Company in the conduct of its business for a fee of approximately $12,200 per month.

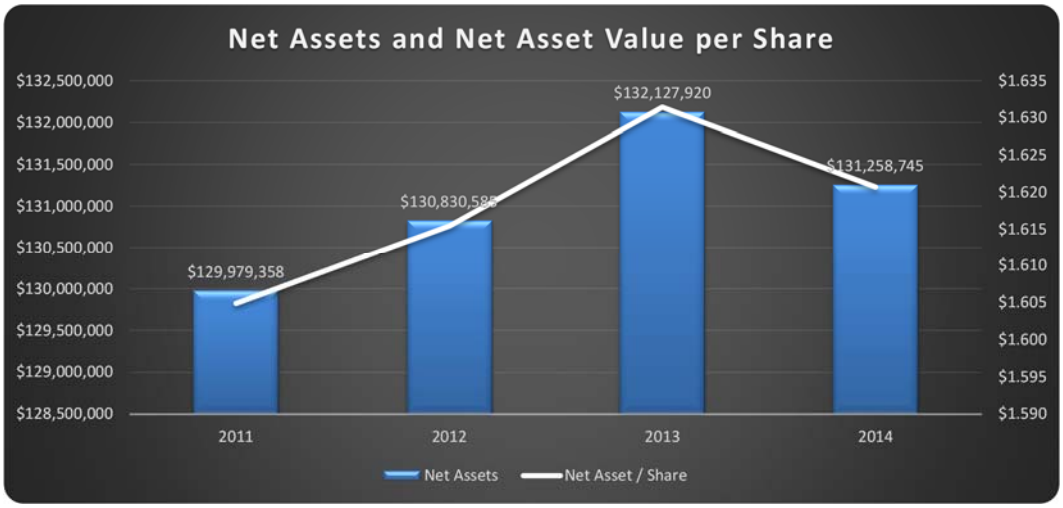
The only active business of the Company is the sale of certain parking stalls and locker units as inventory available for sale. Sales revenues are recognized as these parking stalls and locker units are sold in any period.

The Company also currently holds investments in private and public technology companies and evaluates other opportunities in the real estate and technology sectors (together the "CPC Investments"). As can be seen from the following table, the Company has not devoted significant assets to developing the CPC Investments and they represent less than 2% of the Company's total assets as at December 31, 2014.

As at December 31	2011	2012	2013	2014
Investments	$3,587,403	$3,876,340	$4,192,605	$2,434,080
Investments - % of Assets	*2.7%*	*3.0%*	*3.2%*	*1.9%*

For the past four fiscal years ("FYs") ended December 31, the Company has nominal revenues from the sale of properties. The majority of the positive cash flow has been through interest earned on CPC's cash and short-term investments.

The Company now operates as a holding company, with the majority of its assets being cash and short-term investments. As can be seen from the following chart, the Company's net assets have ranged from $130 million to $132 million over the past four FYs. Net asset[2] value per share has been in the range of $1.60 to $1.63 per share.



[2] Net assets are defined as total assets less total liabilities

Capital Structure

Coopers Park is authorized to issue an unlimited number of voting common shares ("Voting Shares") and non-voting common shares ("Non-voting Shares"). As at the date of the Opinion, there were 846,953 Voting Shares and 80,141,453 Non-voting Shares issued and outstanding.

As at the date of the Opinion, the Offeror, through 0698500 B.C. Ltd., owns a total of 80,395,537 common shares of the Company (representing 99.3% of the issued common shares), including 254,084 Voting Shares (representing 30% of the issued Voting Shares) and all of the Non-voting Shares. The Voting Shares and Non-voting Shares held by Offeror were issued to it in 2005 for aggregate cash consideration of $13,500,000.

Investments

As at December 31, 2014, the CPC Investments were recorded on Coopers Park balance sheet at $2,336,080, representing less than 2% of CPC's total assets. As at December 31, 2013, the CPC Investments had a book value of $4,192,605. Each of the CPC Investments is summarized below. While Evans & Evans was provided with the names of the underlying investments and associated financial and operating data where available, management of CPC requested the authors of the Opinion not disclose the names of the underlying companies. The Company does not hold a significant interest in any of the underlying companies as represented by the CPC Investments.

Investment A

During 2006, Coopers Park acquired retractable voting preferred shares of a private technology company ("Company A") from One West for cash of $538,555, representing the carrying value of the shares to One West. During 2008, the retraction rights associated with the shares were removed and, as a result, the investment was classified as available-for-sale. During 2008, CPC acquired $300,000 of additional voting preferred shares from Company A. In May 24, 2012, CPC acquired $335,895 of Class E preferred shares from Company A. As at December 31, 2014, the Company owns 1% of the shares issued by Company A and Investment A had a book value of $1,174,450 (2013 - $1,174,450).

Investment B

During 2010, Coopers Park subscribed for 2,000 Class A limited partnership units at a subscription price of $2,000,000 representing about 2% of that class of limited partnership units of a limited partnership that was formed to invest in a portfolio of equities or to acquire existing debts as an investment in technology companies ("Company B"). During the year ended December 31, 2014, CPC made a capital contribution of $260,000 (2013 - $100,000) towards the subscription price and received a cash distribution of $220,146 (2013 - $nil). As at December 31, 2014 CPC had contributed $893,000 (2013 - $633,000) towards the subscription price. During the year ended December 31, 2014, Coopers Park

recorded an unrealized increase in fair value of $233,859 (2013 - loss of $38,500) on Investment B. At December 31, 2014, Investment B had a book value of $612,054 (2013 - $338,341).

Investment C

During 2011, Coopers Park acquired 75,758 Class A common shares for $2,378,013 with an option to acquire up to 63,291 Class A common shares at a price of US$39.50 per share exercisable in whole or in part at any time prior to October 28, 2013, of a private medical technology company in the United States ("Company C"). The option was not exercised and, accordingly, expired. During the year ended December 31, 2014, CPC recorded an impairment loss of $2,059,016 (2013 - $nil) on this investment. At December 31, 2014, Investment C had a book value of $600,000 (2013 - $2,659,016).

NexJ Systems Inc. (TSE:NXJ)

During May 2011, Coopers Park acquired 11,111 common shares of NexJ Systems Inc. ("NexJ") for $99,999 pursuant to the company's initial public offering. NexJ is a provider of enterprise customer relationship management applications for the financial services, insurance and healthcare industries. The number of shares held as at December 31, 2014 had been reduced to 10,611, as 500 shares in NexJ were sold in 2012. During the year ended December 31, 2014, CPC recorded an unrealized decrease in fair value of $7,322 (2013 - $23,237) on the NexJ shares and as at December 31, 2014, the investment had a book value of $13,476 (2013 - $20,798).

WesternOne Inc. (TSE: WEQ)

In September 2014, Coopers Park acquired 11,000 common shares of Western One Inc. ("WesternOne") for $88,000 pursuant to a short form prospectus offering. WesternOne operates in the construction and infrastructure services sector. During the year ended December 31, 2014, CPC recorded an unrealized decrease in fair value of $53,900 (2013 - $nil) and a dividend income of $1,683 (2013 - $nil) on the WesternOne shares held. At December 31, 2014, the shares in WesternOne had a book value of $34,100 (2013 - $nil). In February of 2015, CPC sold the shares in WesternOne for gross proceeds of $13,750.

Deposits

As at December 31, 2014, the Company had a deposit on its balance sheet in the amount of $29,422,967 (the "CRA Deposit"). The CRA Deposit relates to an ongoing dispute with respect to notices of reassessment received by Coopers Park from the Canada Revenue Agency ("CRA") for the 2007, 2008 and 2009 taxation years. As the CRA Deposit represents approximately $0.36 of the Company's net asset value per share, a summary discussion of the asset is provided below as taken from Coopers Park's financial statements and Management Discussion & Analysis reports.

In September 2012, the Company received a notice of reassessment from CRA for the year ended December 31, 2007. The reassessment denies the application of losses, deductions and credits from periods prior to January 21, 2005 to reduce the taxable income of and tax payable by the Company for 2007. The reassessment revises the Company's taxable income for 2007 by $24,105,172, resulting in income taxes and interest payable of $10,570,383 to the date of the reassessment. During the year ended December 31, 2012, the Company made a payment of 50% of the taxes and interest the CRA claimed are owed for the 2007 taxation year, being $5,302,271.

In August 2013, the Company received notices of reassessment for the years ended December 31, 2008 and 2009. The reassessments deny the application of losses, deductions and credits from periods prior to January 21, 2005 to reduce the taxable income of and tax payable by the Company for 2008 and 2009. The reassessments revise the Company's taxable income for 2008 and 2009 by $41,789,445 and $1,727,073 respectively, resulting in income tax and interest payable of $16,738,271 and $1,588,580 respectively to the date of the reassessment.

During the year ended December 31, 2013, the Company made a payment of 50% of the taxes and interest the CRA claimed are owed for the 2008 and 2009 taxation years, being $9,143,500.

During the year ended December 31, 2014, the Company made a payment of $14,971,544 and transferred $5,652 from taxes receivable from the taxation year ended December 31, 2013 towards the amount the CRA claims were owed by the Company. These amounts together represent the remaining taxes and interest the CRA claims were owed for 2007, 2008 and 2009 taxation years, being $14,977,196.

In September 2014, the Company received notices of confirmation from CRA disallowing the Company's objections to the notices of reassessments for the taxation years 2007, 2008 and 2009 issued earlier and confirming CRA's tax position for the taxation years 2007, 2008 and 2009. In December 2014, the Company filed a notice of appeal with the Tax Court of Canada to appeal CRA's reassessments and the confirmations. However, there is no assurance that the appeal will be successful.

As the Company does not consider it probable that an outflow of economic resources will result based on its tax filing position, there is no provision recorded in the consolidated financial statements and the payments made to the CRA, that aggregate to $29,422,967 (2013 - $14,445,771), have been reflected as a deposit. If the Company is ultimately successful in defending its position, such payments plus applicable interest will be refunded to the Company.

As at December 31, 2014 the book value of the CRA Deposit did not include the accrued interest that would be payable to Coopers Park if it were successful in supporting its position. Based on rates available on the CRA website, Evans & Evans has calculated the

accrued interest on the CRA Deposit as at December 31, 2014 would be approximately $468,000.

Coopers Park does not have a current estimate of professional fees associated with continued pursuit of the claims with the CRA.

1.03 Unless otherwise stated, all dollar amounts referred to herein are in Canadian dollars.

1.04 Evans & Evans was provided with a copy of the draft CPC Information Circular and draft Consolidation Agreement, both of which outline the following key terms of the Offer.

1. The Company will effect a go-private transaction by way of a consolidation of the Voting Shares.

2. The outstanding Voting Shares will be consolidated (the "Consolidation") on the basis of one voting share for each 254,084 Voting Shares outstanding immediately prior to the Consolidation.

3. As a result of the Consolidation, all of CPC's Voting Shares will be held by Offeror.

4. Holders of the Voting Shares, other than Offeror, will be paid the "book value" at December 31, 2014 per Voting Share.

5. The book value per Voting Share as at December 31, 2014 is $1.62071.

6. The Consideration payable to the holders of Voting Shares upon completion of the Consolidation will be funded by working capital of the Corporation.

7. The Transaction is subject to a number of conditions including receipt of all regulatory and shareholder approvals.

1.05 The Independent Committee of the Board of Directors (the "Committee") retained Evans & Evans to act as an independent advisor and to prepare and deliver the Opinion to the Committee to provide an independent opinion as to the fairness of the Offer, from a financial point of view, to the Minority Shareholders.

2.0 Engagement of Evans & Evans, Inc.

2.01 Evans & Evans was formally engaged by the Committee pursuant to an engagement letter with the Committee signed March 21, 2015 (the "Engagement Letter"). The Engagement Letter provides the terms upon which Evans & Evans has agreed to provide the Opinion to the Committee. The terms of the Engagement Letter provide that Evans & Evans is to be paid a flat professional fee for its services. In addition, Evans & Evans is to be reimbursed for its reasonable out-of-pocket expenses and to be indemnified by Coopers Park in certain circumstances. The fee established for the Opinion is not contingent upon the opinions presented.

3.0 Scope of Review

3.01 In connection with preparing the Opinion, Evans & Evans has reviewed and relied upon, or carried out, among other things, the following:

- Conducted a site visit to Concord Pacific Developments Inc.'s offices in Vancouver, British Columbia and interviewed Mr. Raymond Cheung, Accounting Manager. As noted above, CPC does not have any direct employees and all management services are provided by CPDI. The purpose of the interview was to gain an understanding of the prospects related to the CPC Investments.

- Interviewed Mr. Thomas Chambers, Chair of the Committee.

- Reviewed the draft Information Circular respecting the Transaction and the draft Consolidation Agreement.

- Reviewed the Company's website www.cooperspark.com.

- Reviewed the Company's consolidated financial statements for the years ended December 31, 2011 – 2014 as audited by PricewaterhouseCoopers, LLP of Vancouver, British Columbia. For the year ended December 31, 2014, the Company had nominal active business income.

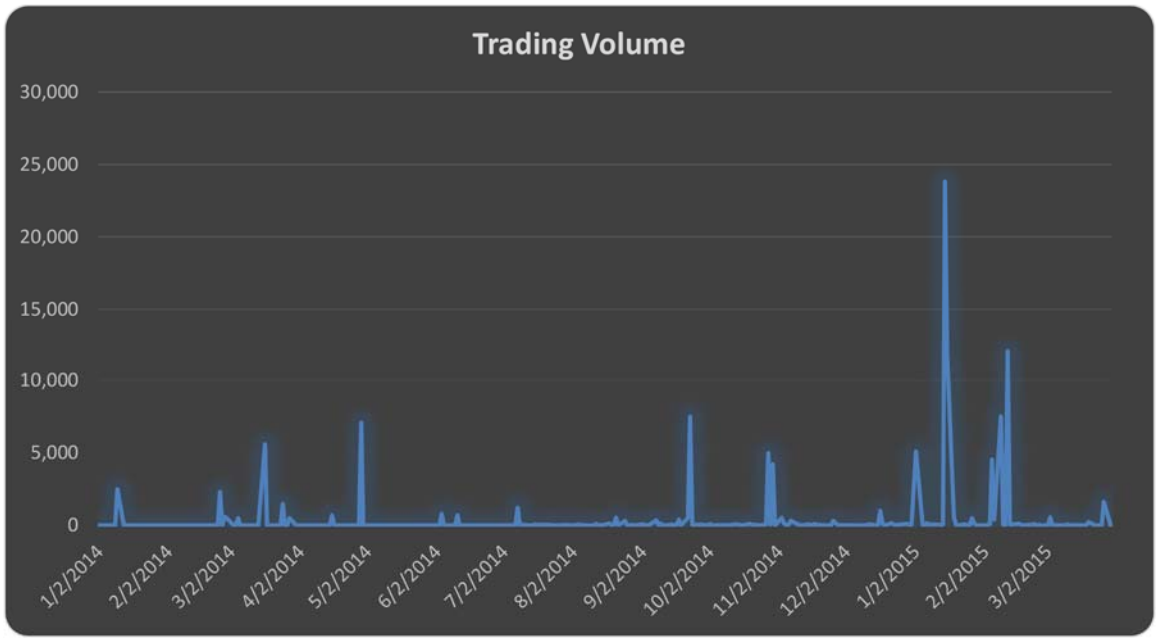
- Reviewed a management-prepared break-down of the book value of the CPC Investments as at December 31, 2014.

- Reviewed the Company's 2012 and 2013 Annual Reports. The annual reports included the Management Discussion & Analysis reports for the years ended December 31, 2012 and 2013.

- The Company has had no press releases in the past 18 months to review.

- Reviewed the trading price of the Company's shares for the period from January 1, 2014 to March 27, 2015. As can be seen from the following chart, the trading price of the Company's Voting Shares has been relatively flat over the 18 months preceding the date of the Opinion.

As can be seen from the following chart, daily trading volumes for the Voting Shares is very low.



- Reviewed the management-prepared financial statements for Company A for the 10 months ended November 30, 2014. Also conducted a review of publicly available data on Company A.

- Reviewed the 2014 Annual Report to the Limited Partners of Company B dated March 16, 2015. The overview provided details on Company B's fund returns, information on portfolio companies and financial information. Also reviewed the financial

statements for Company B for the years ended December 31, 2013 and 2014 as audited by PricewaterhouseCoopers, LLP of Vancouver, British Columbia.

- Reviewed the Quarter 3 and Quarter 4 investor updates for Company C. Also reviewed publicly available information on the underlying company in which Company C holds shares.

- Reviewed the trading data for the 20 days preceding March 27, 2015 for NexJ. Coopers Park holds 10,611 common shares in NexJ, whose shares are listed for trading on the Toronto Stock Exchange. As the number of shares held by Coopers Park represent approximately less than 0.01% of the total issued and outstanding shares, it is likely Coopers Park would be able to sell the shares in the market without impacting trading prices.

- Reviewed information on CRA's website with respect to the interest rates payable on corporate taxpayer overpayments.

- Reviewed various independent studies respecting premiums for voting stock versus non-voting stock.

- Reviewed trading market data on 20 companies whose voting and non-voting shares are listed for trading on North American stock exchanges in order to assess whether a premium should be applied to the Voting Shares.

- **Scope Restriction**: The Company did not provide any long-term budgets or forecasts for review by Evans & Evans. Since 2011, the Company has operated as an investment holding company following the sale of its real estate properties in 2009 and to a limited extent in 2010. For the past two FYs CPC has not made significant investments as a financial investor, nor has the Company transitioned to an investor / venture capital funding business model. As the real estate development business has largely been wound down and CPC is not an active financial investor in other companies, the Company does not have active operations on which to prepare future cash flow forecasts.

4.0 Prior Valuations

4.01 The Company has represented to Evans & Evans that there have been no formal valuations or appraisals relating to the Company or any affiliate or any of their respective material assets or liabilities made in the preceding 24 months which are in the possession or control of the Company that are not referenced in 3.0 of the Opinion.

5.0 Conditions and Restrictions

5.01 The Opinion may not be issued to anyone, nor relied upon by any party beyond the Exchange and Coopers Park. The Opinion may be referenced and/or included in Coopers

Park's public disclosure documents and may be included in its entirety and a summary thereof included in the management information circular of the Company to be mailed to the Coopers Park shareholders and to the filing thereof with the Exchange and the appropriate securities commissions and regulators.

5.02 The Opinion may not be issued to any U.S. stock exchange and/or regulatory authority.

5.03 The Opinion may not be issued and/or used to support any type of value with any other third parties, legal authorities, stock exchanges, or other regulatory authorities, including any domestic or international tax authorities. Such use is done so without the consent of Evans & Evans and readers are advised of such restricted use as set out above. Nor can it be used or relied upon by any of these parties or relied upon in any legal proceeding and/or court matter.

5.04 Any use beyond that defined above in 5.01 to 5.03 is done so without the consent of Evans & Evans and readers are advised of such restricted use.

5.05 In preparing the Opinion, Evans & Evans has relied upon and assumed, without independent verification, the truthfulness, accuracy and completeness of the information and the financial data provided by Coopers Park. Evans & Evans has therefore relied upon all specific information as received and declines any responsibility should the results presented be affected by the lack of completeness or truthfulness of such information. Publicly available information deemed relevant for the purpose of the analyses contained in the Opinion has also been used.

The Opinion is based on: (i) our interpretation of the information which the Company, as well as its representatives and advisers, have supplied to-date; (ii) our understanding of the terms of the Transaction; and (iii) the assumption that the Transaction will be consummated in accordance with the expected terms.

5.06 The Opinion is necessarily based on economic, market and other conditions as of the date hereof, and the written and oral information made available to us until the date of the Opinion. It is understood that subsequent developments may affect the conclusions of the Opinion, and that, in addition, Evans & Evans has no obligation to update, revise or reaffirm the Opinion.

5.07 Evans & Evans denies any responsibility, financial, legal or other, for any use and/or improper use of the Opinion however occasioned.

5.08 Evans & Evans is expressing no opinion as to the price at which any securities of Coopers Park will trade on any stock exchange at any time.

5.09 No opinion is expressed by Evans & Evans as to whether any alternative transaction might have been more beneficial to the Minority Shareholders.

5.10 Evans & Evans reserves the right to review all information and calculations included or referred to in the Opinion and, if it considers it necessary, to revise part and/or its entire Opinion and conclusion in light of any information which becomes known to Evans & Evans during or after the date of this Opinion.

5.11 In preparing the Opinion, Evans & Evans has relied upon a letter from officers of Coopers Park confirming to Evans & Evans in writing that the information and representations made to Evans & Evans in preparing the Opinion are accurate, correct and complete, and that there are no material omissions of information that would affect the conclusions contained in the Opinion.

5.12 Evans & Evans has based its Opinion upon a variety of factors. Accordingly, Evans & Evans believes that its analyses must be considered as a whole. Selecting portions of its analyses or the factors considered by Evans & Evans, without considering all factors and analyses together, could create a misleading view of the process underlying the Opinion. The preparation of a fairness opinion is a complex process and is not necessarily susceptible to partial analysis or summary description. Any attempt to do so could lead to undue emphasis on any particular factor or analysis. Evans & Evans' conclusions as to the fairness, from a financial point of view, to the Minority Shareholders, of the Transaction were based on its review of the Transaction, in the context of all of the matters described under "Scope of Review", rather than on any particular element of the Transaction or the Transaction outside the context of the matters described under "Scope of Review". The Opinion should be read in its entirety.

5.13 Evans & Evans and all of its Principal's, Partner's, staff or associates' total liability for any errors, omissions or negligent acts, whether they are in contract or in tort or in breach of fiduciary duty or otherwise, arising from any professional services performed or not performed by Evans & Evans, its Principal, Partner, any of its directors, officers, shareholders or employees, shall be limited to the fees charged and paid for the Opinion. No claim shall be brought against any of the above parties, in contract or in tort, more than two years after the date of the Opinion.

6.0 Assumptions

6.01 In preparing the Opinion, Evans & Evans has made certain assumptions as outlined below.

6.02 With the approval of Coopers Park and as provided for in the Engagement Letter, Evans & Evans has relied upon, and has assumed the completeness, accuracy and fair presentation of, all financial information, business plans, and other information, data, advice, opinions and representations obtained by it from public sources or provided by Coopers Park or its affiliates or any of their respective officers, directors, consultants, advisors or representatives (collectively, the "Information"). The Opinion is conditional upon such completeness, accuracy and fair presentation of the Information. In accordance with the terms of the Engagement Letter, but subject to the exercise of its professional judgment,

and except as expressly described herein, Evans & Evans has not attempted to verify independently the completeness, accuracy or fair presentation of any of the Information.

6.03 Senior officers of the Company have represented to Evans & Evans that, among other things: (i) the Information provided orally by an officer or employee of the Company or in writing by the Company (including, in each case, affiliates and their respective directors, officers, consultants, advisors and representatives) to Evans & Evans relating to the Company, its affiliates or the Transaction, for the purposes of the Opinion, was, at the date the Information was provided to Evans & Evans, fairly and reasonably presented and complete, true and correct in all material respects, and did not, and does not, contain any untrue statement of a material fact in respect of the Company, its affiliates or the Transaction and did not and does not omit to state a material fact in respect of the Company, its affiliates or the Transaction that is necessary to make the Information not misleading in light of the circumstances under which the Information was made or provided; and, (ii) since the dates on which the Information was provided to Evans & Evans, except as disclosed in writing to Evans & Evans, there has been no material change, financial or otherwise, in the financial condition, assets, liabilities (contingent or otherwise), business, operations or prospects of the Company, or any of its affiliates and no material change has occurred in the Information or any part thereof which would have, or which would reasonably be expected to have, a material effect on the Opinion.

6.04 In preparing the Opinion, we have made several assumptions, including that all final or executed versions of documents will conform in all material respects to the drafts provided to us, all of the conditions required to implement the Transaction will be met, all consents, permissions, exemptions or orders of relevant third parties or regulating authorities will be obtained without adverse condition or qualification, the procedures being followed to implement the Offer are valid and effective and that the disclosure provided or (if applicable) incorporated by reference in any circular provided to shareholders with respect to Coopers Park and its subsidiaries and the Transaction will be accurate in all material respects and will comply with the requirements of applicable law. Evans & Evans also made numerous assumptions with respect to industry performance, general business, market and economic conditions and other matters, many of which are beyond the control of Evans & Evans and any party involved in the Transaction. Although Evans & Evans believes that the assumptions used in preparing the Opinion are appropriate in the circumstances, some or all of these assumptions may nevertheless prove to be incorrect.

6.05 Coopers Park and all of its subsidiaries had no contingent liabilities, unusual contractual arrangements, or substantial commitments, other than in the ordinary course of business, nor litigation pending or threatened, nor judgments rendered against, other than those disclosed by management in the Company's financial statements and included in the Opinion that would affect the evaluation or comment.

6.06 An audit of the Company's financial statements for the year ended December 31, 2014 would not result in any material changes to the draft financial statements provided to the authors of the Opinion.

6.07 There was no material change in the financial position of the Company between the date of the most recent financial statements (December 31, 2014) and March 30, 2015 (the "Date of Review") unless noted and outlined in the Opinion.

6.08 Management's representation as to the number of Voting Shares and Non-voting Shares outstanding is accurate.

6.09 The Consideration for the Voting Shares will be paid in cash at the closing of the Transaction.

7.0 Fairness Considerations

7.01 In considering fairness, from a financial point of view, Evans & Evans considered the Offer from the perspective of the Minority Shareholders as a group and did not consider the specific circumstances of any particular shareholder, including with regard to income tax considerations.

7.02 In considering the fairness of the Offer, from a financial point of view, Evans & Evans undertook the following:

a) A review of the trading data for the Company's Voting Shares for the period January 1, 2014 to the Date of Review. While Evans & Evans reviewed the trading data over a 15 month period, the data and analysis focused only on the previous 180 trading days. In the view of Evans & Evans, changes in market conditions, Company's results and other economic factors make a detailed analysis beyond 180 days not as relevant to what shareholders are able to realize from their shareholdings as at the Date of Review. The Offer has not been publicly announced and accordingly, there was no need to adjust trading data for the impact of the Offer.

The authors of the Opinion found that for the 180 trading days preceding March 30, 2015 the Company's Voting Shares closed at an average price in the range of $0.66 to $0.76 with a daily average trading volume of less than 1,000 shares. In total over the 180 trading days preceding March 30, 2015, 94,689 (11.2%) of the issued and outstanding Voting Shares of Coopers Park were traded.

Trading Price - Respecting March 30, 2015			
	Minimum	Average	Maximum
10-Days Preceding	0.650	0.660	0.700
30-Days Preceding	0.650	0.677	0.720
90-Days Preceding	0.600	0.767	0.990
180-Days Preceding	0.600	0.762	0.990

Trading Volume - March 30, 2015					
	Minimum	Average	Maximum	Total	%
10-Days Preceding	0	192	1,635	1,920	0.2%
30-Days Preceding	0	100	1,635	3,014	0.4%
90-Days Preceding	0	806	23,825	72,526	8.6%
180-Days Preceding	0	526	23,825	94,689	11.2%

As can be seen from the above tables, the Company's Voting Shares have been trading at prices below the book value[3] per common share and less than the cash value per common share (with cash including cash and short-term investments)[4].

The market capitalization was calculated by applying the average trading price of the Voting Shares to the total number of issued and outstanding shares of the Company. For the 180 trading days preceding the Date of Review, the Company's market capitalization was in the range of $53.5 to $62.1 million.

Market Capitalization Based on Average Share Price - C$			
Days Preceding the Date of Review			
10	30	90	180
$53,450,000	$54,800,000	$62,100,000	$61,750,000

Given the above, the authors of the Opinion deemed it necessary to examine the trading history of the Company to determine the actual ability of the holders of Voting Shares to realize the implied value of their shares (i.e., sell). In examining the trading volumes of the Company over 180 trading days preceding the Date of Review it is apparent that daily trading volumes are very low. This indicates that large numbers of shareholders with Voting Shares have a limited ability realize the current trading price.

The existence of a significant shareholder (the Offeror) holding 30% of the trading Voting Shares also reduces the liquidity of the Voting Shares.

b) A review of the financial results of Coopers Park. As can be seen from the table below, the Company has nominal active business revenue with the majority of positive cash flow being generated from the cash and short-term investments in the form of interest revenue. Further, the Company has no full-time management team or portfolio manager to manage investments and grow the investment portfolio.

[3] Book value of shareholders' equity
[4] Book value per common share and cash value per common share are based on the total number of Voting Shares and Non-voting shares, treating each class equally

	2011	2012	2013	2014
Property Sales	$123,100	$112,250	$17,000	$113,500
Income (Loss) before Income Taxes	$7,361,749	$1,199,227	$1,635,546	-$547,175
Interest Revenue	$6,636,662	$1,860,784	$1,909,185	$1,614,117

c) A review of Coopers Park's assets and the composition of its assets. As outlined in the table below, the Company's total asset base has been relatively consistent over the past four years, however cash and short-term investments have been declining. The most significant use of cash over the past four FYs have been payments to CRA as outlined in section 1.02 above.

	2011	2012	2013	2014
Total Assets	**$130,484,214**	**$131,245,637**	**$132,372,182**	**$131,460,726**
Cash + Short-Term Investments	$125,903,374	$120,583,398	$112,387,999	$98,348,153
Cash & Investments - % of Asse	*96.5%*	*91.9%*	*84.9%*	*74.8%*
Investments	$3,587,403	$3,876,340	$4,192,605	$2,434,080
Investments - % of Assets	*2.7%*	*3.0%*	*3.2%*	*1.9%*

d) A review of the book value per share of Coopers Park over the past four FYs. As the Company's asset base has been relatively consistent and the Company has no material liabilities, the net asset value (book value) per common share has remained relatively unchanged.

	2011	2012	2013	2014
Net Assets	$129,979,358	$130,830,585	$132,127,920	$131,258,745
Net Asset / Share	$1.60491	$1.61542	$1.63144	$1.62071

e) A review of the value implied for Coopers Park based on any financings undertaken in the 24 months preceding the Opinion. Coopers Park had not undertaken any financings in the 24 months preceding the Date of Review.

f) A review of the book value of the CPC Investments in order to determine whether the market value of the CPC Investments exceeded the book value as at the Date of Review.

Investment A is preferred shares in a private company involved in the technology industry. Evans & Evans reviewed the financial statements for Company A for the 10 months ended November 30, 2014 (the most recent available). Company A completed financings in June and October of 2014 for total cash proceeds of approximately $26 million. Evans & Evans did deem it appropriate to adjust the book value of Investment A to reflect the prices of the last round of financing.

Investment B is 2,000 limited partnership units in a private company. CPC wrote up the book value of Investment B in 2014 based on the value of the units implied by the

net asset value of Company B. Evans & Evans made no adjustment to the book value of Investment B.

Investment C is common shares in a U.S.-based medical technology company. Coopers Park wrote down the book value of Investment C based on the uncertainty with respect to Company C and its business model going forward. Evans & Evans found no evidence to support the market value of Investment C exceeded its book value as at the Date of Review.

As at the Date of Review, the Company held 10,611 common shares in NexJ. As the number of shares in NexJ represented less than 1% of the total issued and outstanding shares of NexJ, Evans & Evans calculated the market value of the investment based on the 20-day volume weighted opening price of NexJ. Evans & Evans found the book value of the NexJ shares exceeded the market value of the NexJ shares as at the Date of Review.

As at December 31, 2014, the Company held 11,000 shares of WesternOne whose shares are listed for trading on the Toronto Stock Exchange. Coopers Park disposed of the WesternOne shares in February of 2015 for gross proceeds which were less than the book value of the investment as at December 31, 2014.

g) A review of the book value of the CRA Deposit on the Company's balance sheet as described in detail in section 1.02 of the Opinion. The Company has classified $29.4 million in payments made to CRA as deposits as at December 31, 2014. The amounts under dispute relate to fiscal years 2007, 2008 and 2009 and have been under dispute since 2012. As at the Date of Review, there is no assurance the Company will be successful in recovering these amounts. Further, if CPC is successful in recovering these amounts there is no assurance as to when such amounts would be returned to Coopers Park. Accordingly, Evans & Evans deemed it appropriate to apply a discount to the CRA Deposit to reflect the risk associated with the asset and the timeframe as to when it may be converted to cash. Evans & Evans adjusted the CRA Deposit for accrued interest as at the Date of Review. Given there would be legal and other professional fees associated with collecting the CRA Deposit, Evans & Evans did deduct $500,000 to $600,000 as an initial estimate of costs. Thereafter a nominal discount of 5% to 10% was applied to reflect the risk associated with collecting the CRA Deposit and the time until the asset could be converted to cash.

h) A review of the adjusted net asset value of Coopers Park based on the adjustments outlined in points (f) and (g) above. In determining the adjusted net asset value of Coopers Park Evans & Evans considered an indefinite hold scenario (i.e. the assets will not be disposed of in the foreseeable future) which values the underlying assets without consideration of taxes and disposition costs. Evans & Evans found the adjusted net asset value per Voting Share to be less than the Consideration, after taking into consideration the premium on the Voting Shares as outlined below.

i) A review of whether the value of the Voting Shares should include a premium over the net asset value over the value implied for the Non-voting Shares. In assessing the premium, Evans & Evans reviewed trading data on 20 companies with voting and non-voting shares which were listed for trading on North American stock exchanges and calculated the premium (or discount) the voting shares traded at in comparison to non-voting shares. Evans & Evans found the range to be from a discount of 0.6% to a premium in excess of 82.3%. However, the median premium for voting shares was 1.2%, which was the premium used in Evans & Evans' analysis.

Evans & Evans also reviewed various independent studies and articles dealing with the distribution of equity value between voting and non-voting shares. Overall, Evans & Evans found the premium for voting shares, or the discount for non-voting shares, was generally significantly less than any marketability or liquidity discounts applied to a company's equity. Further, Evans & Evans found valuators often take the approach of determining the value per share of a company treating voting and non-voting shares equally, and then applying a discount to the non-voting shares as opposed to a premium to the voting shares.

8.0 Fairness Conclusions

8.01 Based upon and subject to the foregoing and such other matters as we consider relevant, it is our opinion, as of the date hereof, that the terms of the Offer are fair, from a financial point of view, to the Minority Shareholders giving consideration to both the quantitative factors outlined above and the qualitative factors outlined below.

8.02 In arriving at the conclusions outlined above, Evans & Evans considered:

a) The Company has no active business and no full-time employees or management team. Accordingly, it is unlikely that holders of Voting Shares will see significant share appreciation in the short- to medium-term.

b) The trading price of the Voting Shares for the past 15 months has been below net asset value per share, and as at the Date of Review was below the cash value per share.

c) The consideration of $1.62071 per Voting Share represents a 117% to 134% premium to the trading price of the Voting Shares over the 180 trading days preceding the Date of Review.

As at the Date of Review	Coopers Park	Consideration	Premium / (Discount)
10 - Day Volume Weighted Price	$0.693	$1.620710	134.0%
30 - Day Volume Weighted Price	$0.686	$1.620710	136.4%
90 - Day Volume Weighted Price	$0.745	$1.620710	117.5%

d) A review of the number of days the closing price of the Voting Shares exceeded the Consideration and the number of shares traded. As can be seen from the table below, no shares have traded above $1.62071 per Voting Share in the 180 trading days preceding the Date of Review.

Implied Consideration $1.620710	# of Days Closing Price Exceeded Implied Consideration	Shares Traded at Implied Consideration or Higher	% of Shares Outstanding
10-Days Preceding	0	0	0.0%
30-Days Preceding	0	0	0.0%
90-Days Preceding	0	0	0.0%
180-Days Preceding	0	0	0.0%

e) The existence of one shareholder group who collectively holds 30% of the Voting Shares of the Company (pre-Offer) limits the potential for increased liquidity in terms of trading volumes. The existence of a large shareholder bloc also limits the ability of the Minority Shareholders to realize value from their Voting Shares of Coopers Park from some other liquidity event (i.e., an arms' length purchaser), in the view of Evans & Evans.

8.03 In assessing the fairness of the Offer from a financial point of view to the Coopers Park shareholders, other than the Offeror, Evans & Evans also considered other potential benefits that may be realized subsequent to the completion of the Offer. No further qualitative or quantitative factors were identified.

9.0 Qualifications & Certification

9.01 The Opinion preparation was carried out by Jennifer Lucas and thereafter reviewed by Michael Evans.

Mr. Michael A. Evans, MBA, CFA, CBV, ASA, Principal, founded Evans & Evans, Inc. in 1989. For the past 29 years, he has been extensively involved in the financial services and management consulting fields in Vancouver, where he was a Vice-President of two firms, The Genesis Group (1986-1989) and Western Venture Development Corporation (1989-1990). Over this period he has been involved in the preparation of over 1,500 technical and assessment reports, business plans, business valuations, and feasibility studies for submission to various Canadian stock exchanges and securities commissions as well as for private purposes. Formerly, he spent three years in the computer industry in Western Canada with Wang Canada Limited (1983-1986) where he worked in the areas of marketing and sales.

Mr. Michael A. Evans holds: a Bachelor of Business Administration degree from Simon Fraser University, British Columbia (1981); a Master's degree in Business Administration from the University of Portland, Oregon (1983) where he graduated with honors; the professional designations of Chartered Financial Analyst (CFA), Chartered Business Valuator (CBV) and Accredited Senior Appraiser. Mr. Evans is a member of the CFA

Institute, the Canadian Institute of Chartered Business Valuators ("CICBV") and the American Society of Appraisers ("ASA").

Ms. Jennifer Lucas, MBA, CBV, ASA, Partner, joined Evans & Evans in 1997. Ms. Lucas possesses several years of relevant experience as an analyst in the public and private sector in British Columbia and Saskatchewan. Her background includes working for the Office of the Superintendent of Financial Institutions of British Columbia as a Financial Analyst. Ms. Lucas has also gained experience in the Personal Security and Telecommunications industries. Since joining Evans & Evans, Ms. Lucas has been involved in writing and reviewing over 500 valuation and due diligence reports for public and private transactions.

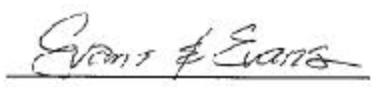
Ms. Lucas holds: a Bachelor of Commerce degree from the University of Saskatchewan (1993), a Masters in Business Administration degree from the University of British Columbia (1995). Ms. Lucas holds the professional designations of Chartered Business Valuator and Accredited Senior Appraiser. She is a member of the CICBV and the ASA.

9.02 The analyses, opinions, calculations and conclusions were developed, and this Opinion has been prepared in accordance with the standards set forth by the Canadian Institute of Chartered Business Valuators.

9.03 The authors of the Opinion have no present or prospective interest in Coopers Park, the Offeror, or any entity that is the subject of this Opinion, and we have no personal interest with respect to the parties involved. Evans & Evans, as an independent financial advisor, was paid a fixed fee for the preparation of the Opinion that was not dependent on the conclusions expressed therein.

9.04 Neither Evans & Evans nor any of its affiliates is an insider, associate or affiliate (as those terms are defined in applicable securities legislation) of Coopers Park or 0698500 B.C. Ltd. or their respective associates and affiliates. There are no understandings or agreements between Evans & Evans or its affiliates and any of the foregoing persons with respect to future financial advisory or financing services. However, Evans & Evans or its affiliates may in the future, in the ordinary course of business, perform such services for any such persons.

Yours very truly,



EVANS & EVANS, INC.

SCHEDULE F
AUDIT AND CORPORATE GOVERNANCE COMMITTEE CHARTER
COOPERS PARK REAL ESTATE CORPORATION
(THE "CORPORATION")

March, 2006

I. PURPOSE

The Audit and Corporate Governance Committee (the "Committee") is a standing committee of the Board of Directors of the Corporation.

The primary function of the Committee in respect of its audit committee functions is to assist the Board of Directors in fulfilling its oversight responsibilities with respect to monitoring the Corporation's accounting and financial reporting and practices and procedures; the adequacy of the Corporation's internal accounting controls and procedures; the quality and integrity of financial statements and other financial information provided by the Corporation to Voting Shareholders, and others; and for liaising with the external auditors of the Corporation.

The primary function of the Committee in respect of governance matters is to assist the Board of Directors in developing the Corporation's approach to corporate governance issues; advise the Board of Directors in filling vacancies on the Board of Directors; and periodically review the effectiveness of the Board of Directors and the contribution of individual directors.

II. STRUCTURE AND OPERATIONS

The Committee shall be comprised of three or more members of the Board of Directors, the majority of whom are not employees, control persons or officers of the Corporation or any of its associates or affiliates.

The members of the Committee shall be annually appointed by the Board of Directors and shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation or removal. The members of the Committee may be removed, with or without cause, by a majority of the Board of Directors.

The Chair shall be annually appointed by the Board of Directors. The Chair shall be entitled to vote to resolve any ties. The Chair will set the agendas for Committee meetings and chair all meetings of the Committee unless the Chair is not present at such meeting in which case the members present shall elect a chair for the conduct of the meeting.

At least one of the members of the Committee shall be a Canadian resident.

III. MEETINGS

The Committee shall meet at least quarterly or more frequently as circumstances dictate. As part of its goal to foster open communication, the Committee shall periodically meet with management and the external auditors in separate sessions to discuss any matters that the Committee or each of these groups believes should be discussed privately. The Committee may meet privately with outside counsel of its choosing and the Chief Financial Officer, as necessary. In addition, the Committee shall meet with management quarterly to review the Corporation's financial statements in a manner consistent with that outlined in Section IV of this Charter and, if the Committee so determines, the external auditors.

All non-management directors that are not members of the Committee may attend meetings of the Committee but may not vote. Additionally, the Committee may invite to its meetings any directors, management of the Corporation and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities.

A majority of the Committee members, but not less than two, will constitute a quorum. A majority of members present at any meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet

by telephone or videoconference and may take action by unanimous written consent with respect to matters that may be acted upon without a formal meeting.

The Chair of the Committee shall designate a person, who need not be a member thereof, to act as Secretary, who shall record the proceedings of the meetings. The agenda of each meeting will be prepared by the Secretary, upon consultation with the Chair, and, whenever reasonably practicable, circulated to each member prior to each meeting. The Committee shall maintain minutes or other records of meetings and activities of the Committee.

IV. RESPONSIBILITIES, DUTIES, AUTHORITY

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities outlined in Section I of this Charter. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be appropriate in light of changing business, legislative, regulatory, legal and other conditions. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board of Directors from time to time related to the purposes of this Committee outlined in Section I.

The Committee, in discharging its oversight role, is empowered to investigate any matter of interest or concern that the Committee deems appropriate. In this regard, the Committee shall have the authority to retain outside counsel, accounting, or other advisors for this purpose, including authority to approve the fees payable to such advisors and other terms of retention.

The Committee shall be given full access to the Board of Directors, management, employees of the Corporation, directly and indirectly responsible for financial reporting, and independent accountants, as necessary, to carry out these responsibilities. While acting within the scope of this stated purpose, the Committee shall have all the authority of the Board of Directors.

Matters in Respect of Audit Committee Functions

Document Reports/Reviews

Annual Financial Statements

1. The Committee shall review with management and the external auditors, both together and separately, prior to public dissemination:

    a. the annual audited consolidated financial statements;

    b. the external auditor's review of the annual consolidated financial statements and their report;

    c. any significant changes that were required in the external audit plan;

    d. any significant issues raised with management during the course of the audit, including any restrictions on the scope of activities or access to information; and

    e. those matters related to the conduct of the audit that are required to be discussed under generally accepted auditing standards applicable to the Corporation.

    Following completion of the matters contemplated above, the Committee shall make a recommendation to the Board of Directors with respect to the approval of the annual financial statements with such changes contemplated and further recommended as the Committee considers necessary.

    Notwithstanding the foregoing, the Committee is not responsible for certifying the financial statements of the Corporation or guaranteeing the external auditors' report. The fundamental responsibility for the financial statements and disclosures rests with management and the external auditors.

Interim Financial Statements

2. The Committee shall review with management prior to public dissemination, the interim unaudited consolidated financial statements of the Corporation. If the Committee so determines, the Committee may include the external auditors in such meeting and meet with management and the external auditors, both together and separately, including a discussion with the external auditors of those matters required to be discussed under generally accepted auditing standards applicable to the Corporation.

Management's Discussion and Analysis

3. The Committee shall review with management prior to public dissemination, the annual and interim Management's Discussion and Analysis of Financial Condition and Results of Operations ("MD&A"), and if the Committee so determines, review the MD&A with the external auditors of the Corporation.

Approval of Annual MD&A, Interim Financial Statements and Interim MD&A

4. The Committee shall make a recommendation to the Board of Directors with respect to the approval of the annual MD&A with such changes contemplated and further recommended by the Committee as the Committee considers necessary. In addition, the Committee shall approve the interim financial statements and interim MD&A of the Corporation, if the Board of Directors has delegated such function to the Committee. If the Committee has not been delegated this function, the Committee shall make a recommendation to the Board of Directors with respect to the approval of the interim financial statements and interim MD&A with such changes contemplated and further recommended as the Committee considers necessary.

Press Releases

5. The Committee shall review with management, prior to public dissemination, the annual and interim earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted non-GAAP" information) as well as financial information and earnings guidance provided to analysts and rating agencies.

Reports and Regulatory Returns

6. The Committee shall review and discuss with management, and the external auditors to the extent the Committee deems appropriate, such reports and regulatory returns of the Corporation as may be specified by law.

Other Financial Information

7. The Committee shall review the financial information included in any prospectus, annual information form or information circular with management and the external auditors, together and separately, prior to public dissemination, and shall make a recommendation to the Board of Directors with respect to the approval of such prospectus, annual information form or information circular with such changes contemplated and further recommended as the Committee considers necessary.

Financial Reporting Processes

Establishment and Assessment of Procedures

8. The Committee shall satisfy itself that adequate procedures are in place for the review of the public disclosure of financial information extracted or derived from the financial statements of the Corporation and assess the adequacy of these procedures annually.

Application of GAAP

9. The Committee shall assure itself that the external auditors are satisfied that the accounting estimates and judgements made by management, and management's selection of accounting principles reflect an appropriate application of generally accepted accounting principles.

Practices and Policies

10. The Committee shall review with management and the external auditors, together and separately, the principal accounting practices and policies of the Corporation.

External Auditors

Oversight and Responsibility

11. The Committee is directly responsible for overseeing the work of the external auditors engaged for the purpose of preparing or issuing an auditor's report or performing other audit, review or attest services for the Corporation, including the resolution of disagreements between management and the external auditors regarding financial reporting.

Reporting

12. The external auditors shall report directly to the Committee and are ultimately accountable to the Committee.

Performance and Review

13. The Committee shall annually review the performance of the external auditors and recommend to the Board of Directors the appointment of the external auditors or approve any discharge of the external auditors when circumstances warrant, for the purpose of preparing or issuing an auditor's report or performing other audit, review or attest services for the Corporation.

Annual Audit Plan

14. The Committee shall review with the external auditors and management, together and separately, the overall scope of the annual audit plan and the resources the external auditors will devote to the audit. The Committee shall annually review and approve the fees to be paid to the external auditors with respect to the annual audit.

Non-Audit Services

15. "Non-audit services" means all services performed by the external auditors other than audit services. All "non-audit" services to be provided to the Corporation by the external auditors must either be approved explicitly in advance by the Committee, or pursuant to certain pre-approval policies and procedures established by the Committee that are detailed as to the particular services that may be pre-approved, do not permit the delegation of approval authority to the Corporation's management, and require management to inform the Committee of each service approved and performed under the policies and procedures.

16. The Committee may delegate to one or more members of the Committee the authority to grant such pre-approvals. The decisions of such member(s) regarding approval of "non audit" services shall be reported by such member(s) to the full Committee at its first scheduled meeting following such pre-approval. Notwithstanding the foregoing, pre-approval is not necessary for certain *de minimis* non-audit services performed by the external auditors, as specified in Section 2.4 of MI 52-110.

Independence Review

17. The Committee shall review and assess the qualifications, performance and independence of the external auditors, including the requirements relating to such independence of the law governing the Corporation.

At least annually, the Committee shall receive from and review with the external auditors, their written statement delineating all relationships with the Corporation and, if necessary, recommend that the Board of Directors take appropriate action to satisfy itself of the external auditors' independence and accountability to the Committee.

Reports to Board of Directors

Reports

18. In addition, to such specific reports contemplated elsewhere in this Charter, the Committee shall report regularly to the full Board of Directors regarding such matters, including:

    a. with respect to any issues that arise with respect to the quality or integrity of the financial statements of the Corporation, compliance with legal or regulatory requirements by the Corporation, the performance and independence of the external auditors of the Corporation;

    b. following meetings of the Committee; and

    c. with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

Hiring of Partners and Employees of External Auditors

19. The Committee shall annually review and approve the Corporation's hiring policies regarding partners, employees and former partners and employees of the present and former external auditors of the Corporation.

Whistle-Blowing

Procedures

20. The Committee shall establish procedures for:

    a. the receipt, retention and treatment of complaints received by the Corporation regarding questionable accounting, internal accounting controls, or auditing matters; and

    b. the confidential, anonymous submission by employees of the Corporation and of concerns regarding questionable accounting or auditing matters.

Notice to Employees

21. To comply with the above, the Committee shall ensure the Corporation advises all employees of the Corporation, by way of a written code of business conduct and ethics (the "Code"), or if such Code has not yet been adopted by the Board of Directors, by way of a written or electronic notice, that any employee who reasonably believes that questionable accounting, internal accounting controls, or auditing matters have been employed by the Corporation or its external auditors is strongly encouraged to report such concerns by way of written communication directly to the Chair or any other member of the Audit Committee. Matters referred to a member of the Audit Committee, may be done so anonymously and in confidence.

    The Corporation shall not take or allow any reprisal against any employee for, in good faith, reporting questionable accounting, internal accounting, or auditing matters. Any such reprisal shall itself be considered a very serious breach of this policy.

    All reported violations shall be investigated by the Audit Committee following rules of procedure and process as shall be recommended by outside counsel.

Matters in respect of Governance Functions

Nominations

22. The Committee shall identify individuals believed to be qualified as candidates to serve on the Board of Directors and nominate to the Board of Directors for all directorships to be filled by the Board of Directors, or by the Voting Shareholders at an annual or special meeting. In identifying candidates for membership on the Board of Directors, the Committee shall take into account all factors its considers appropriate, which may include strength of character, mature judgement, career specialization, relevant technical skills, diversity and the extent to which the candidate would fill a present need on the Board of Directors.

Background Checks

23. The Committee shall conduct all necessary and appropriate inquiries into the backgrounds and qualifications of possible candidates. The Committee shall have sole authority to retain and to terminate any search firm to be used to assist it in identifying candidates to serve as directors of the Corporation, including the sole authority to approve fees payable to such search firm and any other terms of retention.

Performance Review

24. The Committee shall periodically, and not less than annually, review and evaluate the effectiveness of the Board of Directors and the contribution of each individual director for the purpose of improving the overall governance of the Corporation and the performance of the Board of Directors.

Composition of Committees

25. The Committee shall recommend members of the Board of Directors to serve on the committees of the Board of Directors, giving consideration to the criteria for service on each committee as set forth in the charter for such committee, as well as to any other factors the Committee deems relevant, and where appropriate, make recommendations regarding the removal of any member of any committee.

Constating Documents

26. The Committee, shall, at such times as the Committee deems appropriate, consider the adequacy of the Amended and Restated Articles of Incorporation and By-laws of the Corporation and recommend to the Board of Directors, as conditions dictate, that it propose amendments to the Amended and Restated Articles of Incorporation and By-laws of the Corporation.

Corporate Governance Principles

27. The Committee shall be responsible for developing the Corporation's approach to corporate governance issues, recommend a set of corporate governance principles and keep abreast of current developments with regard to corporate governance to enable the Committee to make such recommendations to the Board of Directors in light of such developments as may be appropriate. The corporate governance principles will include standards of performance for the members of the Board of Directors.

Code of Business Conduct and Ethics

28. The Committee shall be responsible for developing a written code of business conduct and ethics applicable to directors, officers and employees of the Corporation.

General

Access to Counsel

29. The Committee shall review, periodically, with outside counsel of its choosing, any legal matter that could have a significant impact on the financial statements or governance of the Corporation.

Reports and Recommendations

30. In addition to such specific reports and recommendations provided elsewhere in this Charter, the Committee shall report regularly to the Board of Directors following meetings of the Committee and with respect to such other matters as are relevant to the Committee's discharge of its responsibilities; provide such recommendations as the Committee may deem appropriate. The report to the Board of Directors may take the form of an oral report by the Chair or any other member of the Committee designated by a corporate governance committee to make such report.

Independence

31. The Committee may consider questions of independence and possible conflicts of interest of members of the Board of Directors.

General

32. The Committee shall perform such other duties and exercise such powers as may, from time to time, be assigned or vested in the Committee by the Board of Directors, and such other functions as may be required of an audit committee or governance committee by law, regulations or applicable stock exchange rules.

V. ANNUAL PERFORMANCE REVIEW

Evaluation

Annual Review

33. The Committee shall perform a review and evaluation, annually, of the performance of the Committee and its members, including a review of the compliance of the Committee with this Charter. In addition, the Committee shall evaluate the adequacy of this Charter annually and recommend any proposed changes to the Board of Directors.

SCHEDULE G
STATEMENT OF CORPORATE GOVERNANCE PRACTICES
FOR COOPERS PARK CORPORATION (THE "CORPORATION")

CORPORATE GOVERNANCE DISCLOSURE REQUIREMENT	OUR CORPORATE GOVERNANCE PRACTICES
1. Board of Directors a. Disclose how the board of directors (the "Board") facilitates its exercise of independent supervision over management, including:	A majority of the Board is "independent" as that term is defined in *National Instrument 52-110.*
(i) The identity of directors who are independent; and	Gerald Meerkatz and Thomas Chambers are independent directors.
(ii) The identity of directors who are not independent, and describe the basis for that determination.	The Board has determined that Terence Hui is not an independent director as he is an indirect holder of 30% of the voting and all of the non-voting common shares of the Corporation and is the President and Chief Executive Officer of the Corporation.
2. Directorships a. Disclose if a director is presently a director of any other issuer that is a reporting issuer (or the equivalent) in a jurisdiction or a foreign jurisdiction.	
b. Identify both the director and the other issuer.	Terence Hui is also a director of Maximizer Software Inc. Maximizer Software Inc. ceased to be a reporting issuer in January 2010. Thomas Chambers is also a director of MacDonald, Dettwiler and Associates Ltd., Catalyst Paper Corporation (prior to September 2012) and Viterra Inc. (prior to December 2012).
3. Orientation and Continuing Education a. Briefly describe what measures the Board takes to orient new Board members.	Orientation for a new director occurs through an informal process whereby the new director has an informal meeting with senior management and the Board. The Corporation does not presently have a formal or official orientation or training program for new directors, or a continuing education program for its directors.
b. Briefly describe what measures, if any, the Board takes to provide continuing education for its directors.	Each of the directors is a director of another reporting issuer and through this means, obtains significant information regarding his responsibility as a director.
4. Ethical Business Conduct a. Describe any steps, if any, the Board takes to encourage and promote a culture of ethical business conduct.	The Board members continually affirm the importance of the Corporation having a culture of ethical business conduct. The Board members have recommended that the Corporation adopt a written code of ethics.

CORPORATE GOVERNANCE DISCLOSURE REQUIREMENT	OUR CORPORATE GOVERNANCE PRACTICES
5. Nomination of Directors	
a. Describe the process, if any, by which the Board identifies new candidates for Board nomination, including:	The Corporation is not currently looking for new Board members. A nomination committee is created on an *ad hoc* as needed basis.
(i) Who identifies new candidates; and	
(ii) The process of identifying new candidates.	
6. Compensation	
a. Describe the process, if any, by which the Board determines the compensation for the directors and Chief Executive Officer, including:	As indicated in the Information Circular to which this Statement of Corporate Governance Practices is attached, the Corporation has engaged Concord Pacific Developments Inc. to provide the Corporation with administrative services. As a result, the Corporation does not pay any compensation to any of its executive officers. As indicated in the Information Circular to which this Statement of Corporate Governance Practices is attached, the annual compensation for each director is $10,000 per annum plus $500 for each meeting of the Board that the director attends.
(i) Who determines the compensation; and	The Board approves the compensation of the directors.
(ii) The process of determining compensation.	The Board determined the compensation for the directors with reference to market rates for such services.
7. Other Board Committees	
a. Disclose if the Board has standing committees other than the audit, compensation and nominating committees; identify the committees and, if so, describe their function.	The only standing committee of the Corporation is the Audit and Corporate Governance Committee (the "Committee").
8. Assessments	
a. Disclose the process, if any, that the Board takes to satisfy itself that the following are performing effectively: (i) Board; (ii) Board committees; and (iii) The individual directors.	Assessment of the effectiveness of the Board, the Committee, and individual directors is presently done by the Board on an informal basis.