

HYLQ STRATEGY CORP.
Suite 210-5800 Ambler Drive
Mississauga, Ontario L4W 4J4

NOTICE OF ANNUAL AND SPECIAL MEETING OF SHAREHOLDERS

NOTICE IS HEREBY GIVEN that an annual and special meeting (the "**Meeting**") of shareholders of **HYLQ STRATEGY CORP.** (the "**Corporation**") will be held on **Wednesday, August 12, 2026**, at the hour of 10:00 a.m. (Eastern time), at the office of Irwin Lowy LLP at 217 Queen Street West, Suite 401, Toronto, Ontario M5V 0R2 for the following purposes:

1. to receive and consider the audited consolidated financial statements of the Corporation for the year ended January 31, 2026, and the report of the auditor thereon;
2. to appoint the auditors of the Corporation and to authorize the directors of the Corporation to fix their remuneration;
3. to elect the directors of the Corporation; and
4. to consider and, if deemed advisable, to pass, with or without variation, a special resolution to amend the articles of continuance of the Corporation to change the name of the Corporation to "TG Holdings Inc." or other such name as the directors of the Corporation, in their sole discretion, may determine and as may be acceptable to the Director appointed under the *Business Corporations Act* (Ontario), as more fully described in the accompanying management information circular
5. to transact such other business as may properly come before the Meeting or any adjournments or postponements thereof.

The full text of the special resolution referred to in item 4 above is attached to this notice as Exhibit "A" hereto.

A shareholder wishing to be represented by proxy at the Meeting or any adjournment thereof must deposit his, her or its duly executed form of proxy with the Corporation's transfer agent and registrar, TSX Trust Company, at 100 Adelaide Street West, Suite 301, Toronto, Ontario M5H 4H1 not later than 10:00 a.m. (Eastern time) on Monday, August 10, 2026, or, if the Meeting is adjourned, not later than 48 hours, excluding Saturdays, Sundays and holidays, preceding the time of such adjourned meeting.

Shareholders who are unable to attend the Meeting in person, are requested to date, complete, sign and return the enclosed form of proxy so that as large a representation as possible may be had at the Meeting.

The board of directors of the Corporation has by resolution fixed the close of business on Monday, July 13, 2026, as the record date, being the date for the determination of the registered holders of common shares of the Corporation entitled to receive notice of, and to vote at, the Meeting and any adjournment thereof.

The accompanying management information circular provides additional detailed information relating to the matters to be dealt with at the Meeting and is supplemental to, and expressly made a part of, this notice of annual meeting. Additional information about the Corporation and its financial statements are also available on the Corporation's profile at www.sedarplus.ca.

DATED at Toronto, Ontario this 14th day of July, 2026.

BY ORDER OF THE BOARD

"Matt Zahab" (signed)

Chief Executive Officer and Director

EXHIBIT A
SPECIAL RESOLUTIONS OF THE SHAREHOLDERS
OF
HYLQ STRATEGY CORP.
(THE "CORPORATION")
AMENDMENT TO ARTICLES – NAME CHANGE

"BE IT RESOLVED AS A SPECIAL RESOLUTION THAT:

1. the articles of the Corporation be amended to change the name of the Corporation to "TG Holdings Inc.", or other such name as the directors of the Corporation, in their sole discretion, may determine and as may be acceptable to the Director appointed under the *Business Corporations Act* (Ontario);
2. notwithstanding that this resolution has been duly passed by the shareholders of the Corporation, the directors of the Corporation be, and they are hereby, authorized and directed to revoke this resolution at any time prior to the issue of a certificate of amendment giving effect to the articles of amendment and to determine not to proceed with the amendment of the articles of the Corporation without further approval of the shareholders of the Corporation; and
3. any director or officer of the Corporation be and he or she is hereby authorized and directed, for and on behalf of the Corporation, to execute and deliver all such documents and to do all such other acts or things as he or she may determine to be necessary or advisable to give effect to this resolution, including, without limitation, the execution and delivery of articles of amendment in the prescribed form to the Director appointed under the *Business Corporations Act* (Ontario), the execution of any such document or the doing of any such other act or thing being conclusive evidence of such determination..

**HYLQ STRATEGY CORP.
217 Queen Street West, Suite 401
Toronto, ON M5V 0R2**

MANAGEMENT INFORMATION CIRCULAR

This information is given as of July 13, 2026, unless stated otherwise

SOLICITATION OF PROXIES

THIS MANAGEMENT INFORMATION CIRCULAR IS FURNISHED IN CONNECTION WITH THE SOLICITATION BY THE MANAGEMENT OF HYLQ STRATEGY CORP. (the "**Corporation**") of proxies to be used at the annual and special meeting of shareholders of the Corporation to be held on Wednesday, August 12, 2026, at the office of Irwin Lowy LLP at 217 Queen Street West, Suite 401, Toronto, Ontario M5V 0R2 at 10:00 a.m. (Eastern time), and at any adjournment or postponement thereof (the "**Meeting**") for the purposes set out in the accompanying notice of meeting (the "**Notice of Meeting**"). Although it is expected that the solicitation of proxies will be primarily by mail, proxies may also be solicited personally or by telephone, facsimile or other proxy solicitation services. In accordance with National Instrument 54-101 – *Communication with Beneficial Owners of Securities of a Reporting Issuer* ("**NI 54-101**"), arrangements have been made with brokerage houses and clearing agencies, custodians, nominees, fiduciaries or other intermediaries to send the Notice of Meeting, this management information circular (the "**Management Information Circular**"), the annual consolidated financial statements of the Corporation for the financial year ended January 31, 2026, and related management's discussion and analysis and other meeting materials, if applicable (collectively the "**Meeting Materials**") to the beneficial owners of the common shares of the Corporation (the "**Common Shares**") held of record by such parties. The Corporation may reimburse such parties for reasonable fees and disbursements incurred by them in doing so. The costs of the solicitation of proxies will be borne by the Corporation. The Corporation may also retain, and pay a fee to, one or more professional proxy solicitation firms to solicit proxies from the shareholders of the Corporation in favour of the matters set forth in the Notice of Meeting.

APPOINTMENT AND REVOCATION OF PROXIES

A Registered Shareholder may vote in person at the Meeting or may appoint another person to represent such Registered Shareholder as proxy and to vote the Common Shares of such Registered Shareholder at the Meeting. In order to appoint another person as proxy, a Registered Shareholder must complete, execute and deliver the form of proxy accompanying this Management Information Circular, or another proper form of proxy, in the manner specified in the Notice of Meeting.

The purpose of a form of proxy is to designate persons who will vote on the shareholder's behalf in accordance with the instructions given by the shareholder in the form of proxy. The persons named in the enclosed form of proxy are officers or directors of the Corporation. **A REGISTERED SHAREHOLDER DESIRING TO APPOINT SOME OTHER PERSON, WHO NEED NOT BE A SHAREHOLDER OF THE CORPORATION, TO REPRESENT HIM OR HER AT THE MEETING MAY DO SO BY FILLING IN THE NAME OF SUCH PERSON IN THE BLANK SPACE PROVIDED IN THE FORM OF PROXY OR BY COMPLETING ANOTHER PROPER FORM OF PROXY.** A Registered Shareholder wishing to be represented by proxy at the Meeting or any adjournment thereof must, in all cases, deposit the completed form of proxy with the Corporation's transfer agent and registrar, TSX Trust Company (the "**Transfer Agent**"), not later than 10:00 a.m. (Eastern time) on Monday, August 10, 2026, or, if the Meeting is adjourned, not later than 48 hours, excluding Saturdays, Sundays and holidays, preceding the time of such adjourned Meeting at which the form of proxy is to be used. A form of proxy should be executed by the Registered Shareholder or his or her attorney duly authorized in writing or, if the Registered Shareholder is a corporation, by an officer or attorney thereof duly authorized.

Proxies may be deposited with the Transfer Agent using one of the following methods:

By Mail or Hand Delivery:	TSX Trust Company Suite 301 100 Adelaide Street West Toronto, Ontario M5H 4H1
By Fax:	416-595-9593
By Internet:	www.voteproxyonline.com You will need to provide your 12-digit control number (located on the form of proxy accompanying this Management Information Circular).

A Registered Shareholder attending the Meeting has the right to vote in person and, if he or she does so, his or her form of proxy is nullified with respect to the matters such person votes upon at the Meeting and any subsequent matters thereafter to be voted upon at the Meeting or any adjournment thereof.

A Registered Shareholder who has given a form of proxy may revoke the form of proxy at any time prior to using it: (a) by depositing an instrument in writing, including another completed form of proxy, executed by such Registered Shareholder or by his or her attorney authorized in writing or by electronic signature or, if the Registered Shareholder is a corporation, by an authorized officer or attorney thereof at, or by transmitting by telephone or electronic means, a revocation signed, subject to the *Business Corporations Act* (Ontario), by electronic signature, to (i) the registered office of the Corporation, located at 5800 Ambler Drive, Suite 210, Mississauga, CA, ON, L4W 4J4, at any time prior to 5:00 p.m. (Eastern time) on the last business day preceding the day of the Meeting or any adjournment thereof or (ii) with the Chairman of the Meeting on the day of the Meeting or any adjournment thereof; or (b) in any other manner permitted by law.

EXERCISE OF DISCRETION BY PROXIES

The Common Shares represented by proxies in favour of management nominees will be voted or withheld from voting in accordance with the instructions of the Registered Shareholder on any ballot that may be called for and, if a Registered Shareholder specifies a choice with respect to any matter to be acted upon at the meeting, the Common Shares represented by the proxy shall be voted accordingly. Where no choice is specified, the proxy will confer discretionary authority and will be voted for the election of directors, for the appointment of auditors and the authorization of the directors to fix their remuneration and for each item of special business, as stated elsewhere in this Management Information Circular.

The enclosed form of proxy also confers discretionary authority upon the persons named therein to vote with respect to any amendments or variations to the matters identified in the Notice of Meeting and with respect to other matters which may properly come before the Meeting in such manner as such nominee in his judgment may determine. At the time of printing this Management Information Circular, the management of the Corporation knows of no such amendments, variations or other matters to come before the Meeting.

ADVICE TO NON-REGISTERED SHAREHOLDERS

The information set forth in this section is of significant importance to many shareholders of the Corporation, as a substantial number of shareholders of the Corporation do not hold Common Shares in their own name. Only Registered Shareholders or the persons they appoint as their proxies are permitted to attend and vote at the Meeting and only forms of proxy deposited by Registered Shareholders will be recognized and acted upon at the Meeting. Common Shares beneficially owned by a Non-Registered Holder are registered either: (i) in the name of an intermediary (an "**Intermediary**") with whom the Non-Registered Holder deals in respect of the Common Shares (Intermediaries include, among others, banks, trust companies, securities dealers or brokers and trustees or administrators of self-administered RRSPs, RRIFs, RESPs and similar plans); or (ii) in the name of a clearing agency (such as CDS Clearing and Depository Services Inc.) (each a "**Clearing Agency**") of which the Intermediary is a participant. Accordingly, such Intermediaries and Clearing Agencies would be the Registered Shareholders and

would appear as such on the list maintained by the Transfer Agent. Non-Registered Holders do not appear on the list of the Registered Shareholders maintained by the Transfer Agent.

Distribution of Meeting Materials to Non-Registered Holders

In accordance with the requirements of NI 54-101, the Corporation has distributed copies of the Meeting Materials to the Clearing Agencies and Intermediaries for onward distribution to Non-Registered Holders as well as directly to NOBOs (as defined below).

Non-Registered Holders fall into two categories - those who object to their identity being known to the issuers of securities which they own ("**OBOs**") and those who do not object to their identity being made known to the issuers of the securities which they own ("**NOBOs**"). Subject to the provisions of NI 54-101, issuers may request and obtain a list of their NOBOs from Intermediaries directly or via their transfer agent and may obtain and use the NOBO list for the distribution of proxy-related materials to such NOBOs. If you are a NOBO and the Corporation or its agent has sent the Meeting Materials directly to you, your name, address and information about your holdings of Common Shares have been obtained in accordance with applicable securities regulatory requirements from the Intermediary holding the Common Shares on your behalf.

The Corporation's OBOs can expect to be contacted by their Intermediary. The Corporation does not intend to pay for Intermediaries to deliver the Meeting Materials to OBOs and it is the responsibility of such Intermediaries to ensure delivery of the Meeting Materials to their OBOs.

Voting by Non-Registered Holders

The Common Shares held by Non-Registered Holders can only be voted or withheld from voting at the direction of the Non-Registered Holder. Without specific instructions, Intermediaries or Clearing Agencies are prohibited from voting Common Shares on behalf of Non-Registered Holders. Therefore, each Non-Registered Holder should ensure that voting instructions are communicated to the appropriate person well in advance of the Meeting.

The various Intermediaries have their own mailing procedures and provide their own return instructions to Non-Registered Holders, which should be carefully followed by Non-Registered Holders in order to ensure that their Common Shares are voted at the Meeting.

Non-Registered Holders will receive either a voting instruction form or, less frequently, a form of proxy. The purpose of these forms is to permit Non-Registered Holders to direct the voting of the Common Shares they beneficially own. Non-Registered Holders should follow the procedures set out below, depending on which type of form they receive.

Voting Instruction Form. In most cases, a Non-Registered Holder will receive, as part of the Meeting Materials, a voting instruction form (a "**VIF**"). If the Non-Registered Holder does not wish to attend and vote at the Meeting in person (or have another person attend and vote on the Non-Registered Holder's behalf), the VIF must be completed, signed and returned in accordance with the directions on the form.

or,

Form of Proxy. Less frequently, a Non-Registered Holder will receive, as part of the Meeting Materials, a form of proxy that has already been signed by the Intermediary (typically by a facsimile, stamped signature) which is restricted as to the number of Common Shares beneficially owned by the Non-Registered Holder but which is otherwise not completed. If the Non-Registered Holder does not wish to attend and vote at the Meeting in person (or have another person attend and vote on the Non-Registered Holder's behalf), the Non-Registered Holder must complete and sign the form of proxy and in accordance with the directions on the form.

Voting by Non-Registered Holders at the Meeting

Although a Non-Registered Holder may not be recognized directly at the Meeting for the purposes of voting Common Shares registered in the name of an Intermediary or a Clearing Agency, a Non-Registered Holder may attend the Meeting as proxyholder for the Registered Shareholder who holds Common Shares beneficially owned by

such Non-Registered Holder and vote such Common Shares as a proxyholder. A Non-Registered Holder who wishes to attend the Meeting and to vote their Common Shares as proxyholder for the Registered Shareholder who holds Common Shares beneficially owned by such Non-Registered Holder, should (a) if they received a VIF, follow the directions indicated on the VIF; or (b) if they received a form of proxy strike out the names of the persons named in the form of proxy and insert the Non-Registered Holder's or its nominees name in the blank space provided. Non-Registered Holders should carefully follow the instructions of their Intermediaries, including those instructions regarding when and where the VIF or the form of proxy is to be delivered.

All references to shareholders in the Meeting Materials are to Registered Shareholders as set forth on the list of registered shareholders of the Corporation as maintained by the Transfer Agent, unless specifically stated otherwise.

VOTING SECURITIES AND PRINCIPAL HOLDERS OF VOTING SECURITIES

The authorized share capital of the Corporation consists of an unlimited number of Common Shares without par value and an unlimited number of special shares without par value, issuable in series. As of July 13, 2026, (the "**Record Date**"), there are a total of 18,526,010 Common Shares and no special shares issued and outstanding.

Only Registered Shareholders as of the Record Date are entitled to receive notice of, and to attend and vote at, the Meeting or any adjournment or postponement of the Meeting. On a show of hands, every Registered Shareholder and proxy holder will have one vote and, on a poll, every Registered Shareholder present in person or represented by proxy will have one vote for each Common Share held.

To the knowledge of the Corporation's directors and executive officers, as of the date hereof, no person or company beneficially owns, directly or indirectly, or exercises control or direction over, Common Shares carrying more than 10% of the voting rights attached to the outstanding Common Shares, other than as set forth below:

Name ⁽¹⁾	Number of Common Shares	Percentage of Issued and Outstanding Common Shares
Antanas (Tony) Guoga ⁽²⁾	2,932,589	15.8%
Gateway Capital Investments Inc.	3,080,000	16.6%
European High Growth Opportunities Securitization Fund	2,024,546	10.9%
UGA Holding Limited	2,640,114	14.3%

Notes:

(1) The above information is based upon information supplied by the Transfer Agent and the Corporations management.

INTEREST OF CERTAIN PERSONS IN MATTERS TO BE ACTED ON

No director or executive officer of the Corporation who was a director or executive officer at any time since the beginning of the Corporation's last financial year, or any associate or affiliates of any such directors or officers, has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted upon at the Meeting other than as disclosed in this Management Information Circular.

PARTICULARS OF MATTERS TO BE ACTED UPON

To the knowledge of the board of directors of the Corporation (the "**Board**"), the matters to be brought before the Meeting are those matters set forth in the accompanying Notice of Meeting.

1. PRESENTATION OF FINANCIAL STATEMENTS

The audited consolidated financial statements of the Corporation for the year ended January 31, 2026, and the report of the auditors will be placed before the shareholders at the Meeting. No vote will be taken on the consolidated financial statements. The consolidated financial statements and additional information concerning the Corporation are available under the profile of the Corporation on SEDAR+ at www.sedarplus.ca.

2. APPOINTMENT OF AUDITOR

At the request of the Corporation, Mao & Ying LLP, Chartered Professional Accountants, the former auditors of the Corporation, resigned as the auditors of the Corporation effective December 18, 2025. The Board appointed HDCPA Professional Corporation, as auditors of the Corporation effective December 18, 2025, to fill the vacancy created thereby. Shareholders are being asked to confirm the actions of the Board and appoint HDCPA Professional Corporation, as auditors of the Corporation to hold office until the next annual meeting of Shareholders. Mao & Ying LLP, Chartered Professional Accountants, were first appointed as the auditors of the Corporation on February 19, 2025.

UNLESS THE SHAREHOLDER DIRECTS THAT HIS, HER OR ITS COMMON SHARES ARE TO BE WITHHELD FROM VOTING IN CONNECTION WITH THE CONFIRMATION AND APPOINTMENT OF AUDITORS, THE PERSONS NAMED IN THE ENCLOSED FORM OF PROXY INTEND TO VOTE FOR THE APPOINTMENT OF HDCPA PROFESSIONAL CORPORATION, AS THE AUDITORS OF THE CORPORATION UNTIL THE NEXT ANNUAL MEETING OF SHAREHOLDERS AND TO AUTHORIZE THE DIRECTORS TO FIX THEIR REMUNERATION.

In accordance with the provisions of National Instrument 51-102 – *Continuous Disclosure Obligations*, attached hereto as Appendix "B", is the requisite reporting package, including the notice of the Corporation to Mao & Ying LLP, Chartered Professional Accountants, Chartered Professional Accountants, and HDCPA Professional Corporation, stating that there are no reportable events and the letters of each of Mao & Ying LLP, Chartered Professional Accountants, Chartered Professional Accountants, and HDCPA Professional Corporation, to the British Columbia Securities Commission, the Alberta Securities Commission, the Ontario Securities Commission and the Nova Scotia Securities Commission.

3. ELECTION OF DIRECTORS

The Board currently consists of five (5) directors to be elected annually. At the Meeting, five (5) directors will be nominated by management for election as directors of the Corporation for the ensuing year. The following table states the names of the persons nominated by management for election as directors, any offices with the Corporation currently held by them, their principal occupations or employment, the period or periods of service as directors of the Corporation and the approximate number of voting securities of the Corporation beneficially owned, directly or indirectly, or over which control or direction is exercised as of the date hereof.

Name, province or state and country of residence and position, if any, held in the Corporation	Principal Occupation	Served as Director of the Corporation since	Number of Common Shares beneficially owned, directly or indirectly, or controlled or directed at present ⁽¹⁾	Percentage of Voting Shares Owned or Controlled
Matt Zahab Chief Executive Officer and Director Ontario, Canada	Chief Executive Officer and Director of the Corporation.	June 8, 2025	91,953	0.49%
Gediminas Klepackas ⁽²⁾ Director Lithuania	Chief Executive Officer of Cryptonews.com.	August 10, 2021	106,949	0.57%
Peter Tutlys ⁽²⁾ Director Ontario, Canada	Owner, VP Marketing & Sales, Toronto at MarketVest Financial Network (2014 –Present)	October 16, 2023	Nil	Nil
Brian Mehler ⁽²⁾ Director UAE	Director of Gateway Capital Investments Inc.	August 16, 2024	Nil	Nil

Name, province or state and country of residence and position, if any, held in the Corporation	Principal Occupation	Served as Director of the Corporation since	Number of Common Shares beneficially owned, directly or indirectly, or controlled or directed at present ⁽¹⁾	Percentage of Voting Shares Owned or Controlled
Daniel Harding Director UAE	Founder and CEO of Sonorous Group (2022 to Present); Co-Founder and COO of Rebills (2022 to 2024); Co-Founder and COO of Paymend (2026 to Present); and Founder and CEO of Aplyze (Present)	December 5, 2025	Nil	Nil

Notes:

- (1) The information as to voting securities beneficially owned, controlled or directed, not being within the knowledge of the Corporation, has been furnished by the respective nominees individually.
- (2) Member of the Audit Committee
- (3) The principal occupations of Mr. Harding, the director nominee who has not been previously elected by the shareholders of the Corporation, during the past five years are as follows:
Daniel Harding: Mr. Harding is a technology entrepreneur, operator and business leader with a strong track record of building, scaling and improving companies. He has founded and led multiple businesses, including Sonorous Group, Rebills and Paymend, where he has been responsible for designing operating models, building core company functions, implementing systems and processes, and establishing the operational foundations required to support growth, efficiency and long-term scalability.

The term of office of each director will be from the date of the Meeting at which he or she is elected until the next annual meeting, or until his or her successor is elected or appointed.

PROXIES RECEIVED IN FAVOUR OF MANAGEMENT WILL BE VOTED FOR THE ELECTION OF THE ABOVE-NAMED NOMINEES, UNLESS THE SHAREHOLDER HAS SPECIFIED IN THE PROXY THAT HIS, HER OR ITS SHARES ARE TO BE WITHHELD FROM VOTING IN RESPECT THEREOF. Management has no reason to believe that any of the nominees will be unable to serve as a director but, **IF A NOMINEE IS FOR ANY REASON UNAVAILABLE TO SERVE AS A DIRECTOR, PROXIES IN FAVOUR OF MANAGEMENT WILL BE VOTED IN FAVOUR OF THE REMAINING NOMINEES AND MAY BE VOTED FOR A SUBSTITUTE NOMINEE UNLESS THE SHAREHOLDER HAS SPECIFIED IN THE PROXY THAT HIS, HER OR ITS SHARES ARE TO BE WITHHELD FROM VOTING IN RESPECT OF THE ELECTION OF DIRECTORS.**

Corporate Cease Trade Orders or Bankruptcies

Other than as set forth below, no proposed director, within 10 years before the date of this Management Information Circular, has been a director, chief executive officer or chief financial officer of any company that:

- (a) was subject to: (i) a cease trade order; (ii) an order similar to a cease trade order; or (iii) an order that denied the relevant company access to any exemption under securities legislation, that was in effect for a period of more than 30 consecutive days (collectively an "**Order**") and that was issued while the proposed director was acting in the capacity as director, chief executive officer or chief financial officer; or
- (b) was subject to an Order that was issued after the proposed director ceased to be a director, chief executive officer or chief financial officer and which resulted from an event that occurred while that person was acting in the capacity as director, chief executive officer or chief financial officer.

Other than as set forth below, no proposed director, within 10 years before the date of this Management Information Circular, has been a director or executive officer of any company that, while the proposed director was acting in that capacity, or within a year of the proposed director ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets.

Mr. Klepackas was directors and/or officers of the Corporation, which was subject to a cease trade order resulting from a failure to file financial statements as issued on June 6, 2022, by Ontario Securities Commission for failure to

file its annual financial statements and related management's discussion and analysis and certificates for the Corporation's fiscal year ended January 31, 2022. The cease trade order was revoked on July 21, 2023.

Personal Bankruptcies

None of the proposed directors of the Corporation have, within the 10 years before the date of this Management Information Circular, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or become subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold the assets of such person.

Penalties and Sanctions

None of the proposed directors of the Corporation have been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority or been subject to any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable investor in making an investment decision.

4. AMENDMENT TO ARTICLES – NAME CHANGE

At the Meeting, shareholders will be asked to consider and, if deemed advisable, to pass, with or without variation, a special resolution, the text of which is attached as Exhibit "A" to the Notice of Meeting (the "**Name Change Resolution**"), which would authorize the Corporation to amend of the articles of amendment to change its name to "TG Holdings Inc." or other such name as the Board, in its sole discretion, may determine and as may be acceptable to the Director appointed under the *Business Corporation Act* (Ontario) (the "**Name Change**").

The Corporation believes that the Name Change is in the best interests of the Corporation in order to reflect contemplated changes in the business activities of the Corporation.

In order to pass the Name Change Resolution, at least two thirds of the votes cast by the shareholders present at the Meeting in person or by proxy must be voted in favour of the Name Change Resolution. If the Name Change Resolution does not receive the requisite shareholder approval, the Corporation will continue under its present name. The Board recommends that shareholders vote in favour of the Name Change Resolution to approve the Name Change as set out above.

PROXIES RECEIVED IN FAVOUR OF MANAGEMENT WILL BE VOTED FOR THE APPROVAL OF THE NAME CHANGE RESOLUTION, UNLESS THE SHAREHOLDER HAS SPECIFIED IN THE PROXY THAT HIS, HER OR ITS COMMON SHARES ARE TO BE VOTED AGAINST SUCH RESOLUTION.

STATEMENT OF EXECUTIVE COMPENSATION

Under applicable securities legislation, the Corporation is required to disclose certain financial and other information relating to the compensation of the Chief Executive Officer, the Chief Financial Officer and the most highly compensated executive officer of the Corporation as at January 31, 2026, whose total compensation was more than \$150,000 for the financial year of the Corporation ended January 31, 2026 (collectively the "Named Executive Officers") and for the directors of the Corporation.

The following table provides a summary of compensation paid, directly or indirectly, for each of the two most recently completed financial years to the Named Executive Officers and the directors of the Corporation:

TABLE OF COMPENSATION EXCLUDING COMPENSATION SECURITIES ⁽¹⁾							
Name and position	Year	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites (\$)	Value of all other compensation (\$)	Total compensation (\$)
Matt Zahab ⁽²⁾ Chief Executive Officer and Director	2026 2025	123,230 N/A	137,930 N/A	Nil N/A	Nil N/A	Nil N/A	261,160 N/A
Gediminas Klepackas ⁽³⁾ Director and Former Chief Operating Officer	2026 2025	49,386 24,000	Nil Nil	Nil Nil	Nil Nil	Nil Nil	49,386 24,000
Doug Harris ⁽⁴⁾ Chief Financial Officer	2026 2025	55,000 N/A	Nil N/A	Nil N/A	Nil N/A	Nil N/A	55,000 N/A
Peter Tutlys Director	2026 2025	24,000 24,000	Nil Nil	Nil Nil	Nil Nil	Nil Nil	24,000 24,000
Brian Mehler Director	2026 2025	24,000 11,000	Nil Nil	Nil Nil	Nil Nil	Nil Nil	24,000 11,000
Daniel Harding ⁽⁵⁾ Director	2026 2025	3,679 N/A	Nil N/A	Nil N/A	Nil N/A	Nil N/A	3,679 N/A
Antanas (Tony) Guoga ⁽⁶⁾ Former Director	2026 2025	20,766 24,000	Nil Nil	Nil Nil	Nil Nil	Nil Nil	20,766 24,000
Andrew Parks ⁽⁷⁾ Former Director	2026 2025	N/A 2,000	N/A Nil	N/A Nil	N/A Nil	N/A Nil	N/A 2,000
Ron Akram ⁽⁸⁾ Former Chief Executive Officer, Interim Chief Financial Officer and Director	2026 2025	6,000 72,000	Nil Nil	Nil Nil	Nil Nil	Nil Nil	6,000 72,000

Notes:

- (1) This table does not include any amount paid as reimbursement for expenses.
- (2) Mr. Matt Zahab was appointed the Chief Executive Officer and a director of the Corporation on June 8, 2025.
- (3) None of the compensation paid to Mr. Klepackas was paid for his services as a director of the Corporation. Mr. Klepackas was appointed the Interim Chief Executive Officer on February 1, 2025 as a result of Mr. Akram's resignation. Mr. Klepackas resigned as the Interim Chief Executive Officer on June 8, 2025. Mr. Zahab was appointed the Chief Executive Officer in his stead. Mr. Klepackas resigned as the Chief Operating Officer of the Corporation on September 22, 2025.
- (4) Mr. Doug Harris was appointed the Chief Financial Officer of the Corporation on February 1, 2025, following the resignation of Mr. Ron Akram as the interim Chief Financial Officer.

- (5) *Mr. Harding was appointed a director of the Corporation on December 5, 2025.*
- (6) *Mr. Guoga resigned as a director of the Corporation on December 5, 2025. Mr. Harding was appointed as a director of the Corporation his in stead.*
- (7) *Mr. Parks resigned as a director of the Corporation on February 22, 2024.*
- (8) *Mr. Akram resigned as the Chief Executive Officer and Interim Chief Financial Officer of the Corporation on February 1, 2025 and resigned as a director of the Corporation on June 2, 2025.*

Stock Options and Other Compensation Securities

The following table sets out all compensation securities that were granted or issued to NEOs and directors of the Corporation during the most recently completed financial year of the Corporation for services provided or to be provided, directly or indirectly, to the Corporation or any of its subsidiaries.

Compensation Securities							
Name and position	Type of compensation security	Number of compensation securities, number of underlying securities, and percentage of class	Date of issue or grant	Issue, conversion or exercise price	Closing price of security or underlying security on the grant date (\$)	Closing price of security or underlying security at financial year end (\$)	Expiry date
Matt Zahab Chief Executive Officer and Director	Stock Option ⁽²⁾	890,000 exercisable for 890,000 Common Shares representing 4.8% of the outstanding number of Common Shares	June 6, 2025	\$0.55	\$0.55	\$1.27	June 6, 2030
Gediminas Klepackas Director and Former Chief Operating Officer	Stock Option ⁽²⁾	25,000 exercisable for 25,000 Common Shares representing 0.13% of the outstanding number of Common Shares	June 6, 2025	\$0.55	\$0.55	\$1.27	June 6, 2030
Doug Harris Chief Financial Officer	Stock Option ⁽²⁾	150,000 exercisable for 150,000 Common Shares representing 0.81% of the outstanding number of Common Shares	June 6, 2025	\$0.55	\$0.55	\$1.27	June 6, 2030

Peter Tutlys Director	Stock Option ⁽²⁾	25,000 exercisable for 25,000 Common Shares representing 0.13% of the outstanding number of Common Shares	June 6, 2025	\$0.55	\$0.55	\$1.27	June 6, 2030
Brian Mehler Director	Stock Option ⁽²⁾	25,000 exercisable for 25,000 Common Shares representing 0.13% of the outstanding number of Common Shares	June 6, 2025	\$0.55	\$0.55	\$1.27	June 6, 2030

Notes:

- (1) Calculated on a partially diluted basis as at January 31, 2026.
- (2) The fair value of each stock option at the date of grant was estimated using Black-Scholes option pricing model to be consistent with the audited consolidated financial statements and included the following assumptions: share price of \$0.55, dividend yield of 0%, expected volatility, based on historical volatility, of 203%, risk free interest of 2.96% and expected life of 5 years.
- (3) As at January 31, 2026, the executive officers and directors of the Corporation who had such positions with the Corporation as at such date held options as follows:
 - Mr. Klepackas held 171,500 stock options to purchase an aggregate of 171,500 Common Shares and no other compensation securities of the Corporation.
 - Mr. Tutlys held 125,000 stock options to purchase an aggregate of 120,000 Common Shares and no other compensation securities of the Corporation.
 - Mr. Guoga held 321,500 stock options to purchase an aggregate of 321,500 Common Shares and no other compensation securities of the Corporation.
 - Mr. Mehler held 125,000 stock options to purchase an aggregate of 125,000 Common Shares and no other compensation securities of the Corporation.
 - Mr. Harris held 221,708 stock options to purchase an aggregate of 221,708 Common Shares and no other compensation securities of the Corporation.
 - Mr. Harding did not hold any stock options.

Exercise of Compensation Securities by Directors and NEOs

None of the NEOs or directors of the Corporation exercised any compensation securities during the most recently completed financial year of the Corporation.

Stock Option Plan and other Incentive Plans

The Corporation has adopted a "rolling" stock option plan (the "**Plan**") for officers, directors, employees and consultants of the Corporation. The Plan provides for the issue of stock options to acquire up to 20% of the issued and outstanding Common Shares as at the date of grant, subject to standard anti-dilution adjustment. This is a "rolling" stock option plan as the number of Common Shares reserved for issue pursuant to the grant of stock options will increase as the number of issued and outstanding Common Shares increases. At no time will more than 10% of the outstanding Common Shares be subject to grant under the Plan. If a stock option expires, is exercised or otherwise terminates for any reason, the number of Common Shares in respect of that expired, exercised or terminated stock option shall again be available for the purpose of the Plan.

The purpose of the Plan is to advance the interests of the Corporation by encouraging equity participation in the Corporation through the acquisition of Common Shares. The Plan is administered by the Board, which has full and final authority with respect to the granting of all stock options thereunder.

The number of stock options which may be issued under the Plan is limited to 20% of the number of Common Shares outstanding at the time of the grant of the stock options. As at the date hereof, 3,705,202 stock options may be reserved for issue pursuant to the Stock Option Plan, 2,445,034 stock options have been issued and 1,260,168 stock options are still available for issue.

The Plan provides that the aggregate number of securities reserved for issuance under the Plan, combined with any other compensation securities of the Corporation will not exceed 20% of the number of Common Shares issued and outstanding from time to time. Stock options ("**Options**") may be granted under the Plan to service providers of the Corporation and its affiliates, as the Board may from time to time designate. The exercise price of each Option shall be determined by the Board in its sole discretion; at the time such Option is allocated under the Plan and cannot be less than the Discounted Market Price (as defined in the policies of the Canadian Securities Exchange (the "**CSE**"). All Options granted under the Plan will expire no later than the date that is ten (10) years from the date that such Options are granted.

If a holder of Options (the "**Optionee**") ceases to be a director or officer of the Corporation or ceases to be employed by the Corporation (other than by reason of death), or ceases to be a consultant of the Corporation as the case may be, Options may be exercised after the Optionee has left his/her employ/office or has been advised by the Corporation that his/her services are no longer required or his/her service contract has expired, until the term applicable to such Options expires, except as follows: (a) in the case of the death of an Optionee, any vested Option held by him at the date of death will become exercisable by the Optionee's lawful personal representatives, heirs or executors until the earlier of one year after the date of death of such Optionee and the date of expiration of the term otherwise applicable to such Option; (b) an Option granted to any Service Provider will expire 90 days (or such other time, not to exceed one year, as shall be determined by the board of directors of the Corporation as at the date of grant or agreed to by the board of directors of the Corporation and the Optionee at any time prior to expiry of the Option) after the date of termination, and only to the extent that such Option was vested at the date of termination; and (c) in the case of an Optionee being dismissed from employment or service for cause, such Optionee's Options, whether or not vested at the date of dismissal, will immediately terminate on the date of termination without right to exercise same.

The foregoing information is intended to be a brief description of the Plan and is qualified in its entirety by the full text of the Plan. The Corporation has no equity compensation plans other than the Plan.

Employment, Consulting and Management Agreements

The only management agreement the Corporation has in place between the Corporation or any subsidiary or affiliate thereof and its Named Executive Officers is as follows:

Matt Zahab –Chief Executive Officer and Director

The Corporation entered into a consulting agreement with NFT Daddy Inc., a corporation controlled by Matt Zahab, for his services as the Chief Executive Officer of the Corporation on June 8, 2025 (the "**Zahab Consulting Agreement**"). Pursuant to the Zahab Consulting Agreement, Mr. Zahab receives remuneration in the amount of US\$10,000 per month. The Zahab Consulting Agreement is on a continuing basis unless and until terminated at any time by the Corporation by written notice and a termination payment of twelve months of consulting fees, any unpaid bonus and out-of-pocket expenses.

The Zahab Consulting Agreement provides for a termination payment to be made in the event of a change of control. If the Zahab Consulting Agreement is terminated within thirty (30) days following the change of control, the Corporation shall, within fifteen (15) days from such termination, pay Mr. Zahab a payment equal to the sum of: (i) 12 months of consulting fees payable pursuant to the Zahab Consulting Agreement; (ii) any unpaid bonuses; (iii) the average of the bonus paid to Mr. Zahab over the previous two-year period; and (iv) out-of-pocket expenses incurred prior to the date upon which the Zahab Consulting Agreement is terminated in accordance with the provisions therein.

Doug Harris –Chief Financial Officer

The Corporation entered into a consulting agreement with Harris Capital Corporation., a corporation controlled by Doug Harris, for his services as the Chief Financial Officer of the Corporation on February 1, 2025 (the "**Harris Consulting Agreement**"). Pursuant to the Harris Consulting Agreement, Mr. Harris receives remuneration in the amount of \$3,500 per month, plus any out-of-pocket expenses. The Harris Consulting Agreement is on a continuing basis unless and until terminated at any time by the Corporation or Mr. Harris with 90 days written notice.

The Harris Consulting Agreement provides for a termination payment to be made in the event of a change of control. If the Harris Consulting Agreement is terminated following a change of control, the Corporation shall pay Mr. Harris a payment equal to the sum of 12 months of consulting fees payable pursuant to the Harris Consulting Agreement.

Oversight and Description of Director and Named Executive Officer Compensation

Compensation of Directors

The Board monitors compensation of the executive officers of the Corporation. The Board is responsible for the development and supervision of the Corporation's approach to compensation for directors, officers and senior management as well as bonuses and any increases in compensation to employees or staff that would have a material impact on the Corporation's expenses.

The Board determines the compensation payable to the directors of the Corporation and reviews such compensation periodically throughout the year. The directors of the Corporation currently receive fees for their respective roles as directors of the Corporation and may, from time to time, be awarded stock options under the provisions of the stock option plan of the Corporation. There are no other arrangements under which the directors of the Corporation who are not Named Executive Officers were compensated by the Corporation or its subsidiaries during the most recently completed financial year end for their services in their capacity as directors of the Corporation.

Compensation of Named Executive Officers

Principles of Executive Compensation

The Corporation believes in linking an individual's compensation to his or her performance and contribution as well as to the performance of the Corporation as a whole. The primary components of the Corporation's executive compensation are base salary and option-based awards. The Board believes that the mix between base salary and incentives must be reviewed and tailored to each executive based on their role within the organization as well as their own personal circumstances. The overall goal is to successfully link compensation to the interests of the shareholders. The following principles form the basis of the Corporation's executive compensation program:

1. align interest of executives and shareholders;
2. attract and motivate executives who are instrumental to the success of the Corporation and the enhancement of shareholder value;
3. pay for performance;
4. ensure compensation methods have the effect of retaining those executives whose performance has enhanced the Corporation's long-term value; and
5. connect, if possible, the Corporation's employees into principles 1 through 4 above.

The Board is responsible for the Corporation's compensation policies and practices. The Board has the responsibility to review and make recommendations concerning the compensation of the directors of the Corporation and the Named Executive Officers. The Board also has the responsibility to make recommendations

concerning annual bonuses and grants to eligible persons under the stock option plan of the Corporation. The Board also reviews and approves the hiring of executive officers.

Base Salary

The Board approves the salary ranges for the Named Executive Officers. The base salary review for each Named Executive Officer is based on assessment of factors such as current competitive market conditions, compensation levels within the peer group and particular skills, such as leadership ability and management effectiveness, experience, responsibility and proven or expected performance of the particular individual. Comparative data for the Corporation's peer group is also accumulated from a number of external sources including independent consultants. The Corporation's policy for determining salary for executive officers of the Corporation is consistent with the administration of salaries for all other employees.

Annual Incentives

The Corporation is not currently awarding any annual incentives by way of cash bonuses. However, the Board, in its discretion, may award such incentives in order to motivate executives to achieve short-term corporate goals.

The success of Named Executive Officers in achieving their individual objectives and their contribution to the Corporation in reaching its overall goals are factors in the determination of their annual bonus. The Board assesses each Named Executive Officers' performance on the basis of his or her respective contribution to the achievement of the predetermined corporate objectives, as well as to needs of the Corporation that arise on a day-to-day basis. This assessment is used by the Board in developing its recommendations with respect to the determination of annual bonuses for the Named Executive Officers.

Compensation and Measurements of Performance

It is the intention of the Board to approve targeted amounts of annual incentives for each Named Executive Officer at the beginning of each financial year. The targeted amounts will be determined by the Board based on a number of factors, including comparable compensation of similar companies.

Achieving predetermined individual and/or corporate targets and objectives, as well as general performance in day-to-day corporate activities, will trigger the award of a bonus payment to the Named Executive Officers. The Named Executive Officers will receive a partial or full incentive payment depending on the number of the predetermined targets met and the Board's assessment of overall performance. The determination as to whether a target has been met is ultimately made by the Board and the Board reserves the right to make positive or negative adjustments to any bonus payment if they consider them to be appropriate.

Long Term Compensation

The Corporation currently has no long-term incentive plans, other than stock options granted from time to time by the Board under the provisions of the stock option plan of the Corporation.

Pension Disclosure

There are no pension plan benefits in place for the Named Executive Officers or the directors of the Corporation.

Termination and Change of Control Benefits

The Corporation does not have in place any pension or retirement plan. The Corporation has not provided compensation, monetary or otherwise, during the preceding fiscal year, to any person who now acts or has previously acted as a Named Executive Officer or director of the Corporation in connection with or related to the retirement, termination or resignation of such person. The Corporation has not provided any compensation to such persons as a result of a change of control of the Corporation, its subsidiaries or affiliates. Other than as disclosed in the section entitled "*Statement of Executive Compensation – Employment, Consulting and Management Agreements*" in this Management Information Circular, the Corporation is not party to any compensation plan or

arrangement with Named Executive Officers or directors of the Corporation resulting from the resignation, retirement or the termination of employment of such person.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLAN

The following table sets forth information with respect to all compensation plans of the Corporation under which equity securities are authorized for issue as of January 31, 2026:

Plan Category	Number of securities to be issued upon exercise of outstanding options, warrants and rights (#)	Weighted-average exercise price of outstanding options, warrants and rights (\$)	Number of securities remaining available for future issuance under equity compensation plans (#)
Equity compensation plans approved by securityholders	2,194,617	0.41	1,510,585
Equity compensation plans not approved by securityholders	Nil	N/A	N/A
Total	2,194,617	0.41	1,510,585

Notes:

(1) *The Stock Option Plan is a "rolling" stock option plan whereby the maximum number of Common Shares that may be reserved for issue pursuant to the Stock Option Plan will not exceed 20% of the outstanding Common Shares at the time of the stock option grant. As at the date hereof, 3,705,202 stock options may be reserved for issue pursuant to the Stock Option Plan, 2,445,034 stock options have been issued and 1,260,168 stock options are still available for issue.*

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Other than as otherwise disclosed in this Management Information Circular, no informed person or proposed director of the Corporation, or associate or affiliate of any of the foregoing, has had any material interest, direct or indirect, in any transaction since the commencement of the most recently completed financial year of the Corporation or in any proposed transaction which has materially affected or would materially affect the Corporation.

On January 19, 2024, the Corporation and Mr. Antanas Guoga, a former director and the Executive Chairman of the Corporation and a 10% insider of the Corporation, entered into a credit facility agreement (the "**Credit Facility Agreement**"), providing for a \$2 million unsecured, revolving demand credit facility (the "**Credit Facility**").

Under the terms of the Credit Facility, the Lender agreed to make available to the Corporation up to \$2 million (the "**Commitment Amount**") in principal amount of unsecured, revolving credit, in such amounts as may be requested by the Corporation from time to time prior to January 19, 2029 (the "**Maturity Date**"). The drawn and unpaid portion of the Commitment Amount (the "**Principal Balance**") will bear interest at a rate of 12% per annum, accrued daily. The Principal Balance and accrued and unpaid interest will be payable on the Maturity Date, subject to the Lender's right to demand repayment of amounts outstanding under the Credit Facility at any time.

On August 15, 2025, the Corporation issued Mr. Guoga an aggregate of 1,294,764 units (the "**Units**") at a price of \$1.50 per Unit in settlement of the Credit Facility. Each Unit was comprised of one Common Share and one whole Common Share purchase warrant (each, a "**Warrant**") of the Corporation. Each Warrant entitling the holder thereof to purchase one Common Share at a price of \$1.75 per Common Share for a period of twenty-four (24) months from the date of issuance, provided, however, that should the closing price at which the Common Shares trade on the Canadian Securities Exchange (or any such other stock exchange in Canada as the Common Shares may trade at the applicable time) exceed \$3.50 for ninety (90) consecutive trading days at any time following the date that is four months and one day after the date of issuance, the Corporation may accelerate the Warrant term (the "**Reduced Warrant Term**") such that the Warrants shall expire on the date which is 30 business days following the date a press release is issued by the Corporation announcing the Reduced Warrant Term. As of the date of this Management Information Circular, the Corporation has not drawn from the Credit Facility.

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

No director or officer of the Corporation or person who acted in such capacity in the last financial year of the Corporation, or any other individual who at any time during the most recently completed financial year of the Corporation was a director of the Corporation or any associate of the Corporation, is indebted to the Corporation, nor is any indebtedness of any such person to another entity the subject of a guarantee, support agreement, letter of credit or other similar arrangement or understanding provided by the Corporation.

AUDIT COMMITTEE INFORMATION REQUIRED IN THE INFORMATION CIRCULAR OF A VENTURE ISSUER

National Instrument 52-110 – *Audit Committees* ("NI 52-110") requires that certain information regarding the Audit Committee of a "venture issuer" (as that term is defined in NI 52-110) be included in the Management Information Circular sent to shareholders in connection with the issuer's annual shareholder meeting. The Corporation is a "venture issuer" for the purposes of NI 52-110.

Audit Committee Charter

The full text of the charter of the Corporation's Audit Committee is attached hereto as Appendix "A" (the "**Audit Committee Charter**").

Composition of the Audit Committee

The Audit Committee members are currently Brian Mehler (Chair), Peter Tutlys, and Gediminas Klepackas, each of whom is a director and financially literate. Messrs. Mehler and Tutlys are each independent in accordance with NI 52-110.

Relevant Education and Experience

The following is a description of the education and experience of each member of the Audit Committee, and the proposed member of the Audit Committee, that is relevant to the performance of his responsibilities as an Audit Committee member and, in particular, any education or experience that would provide the member with:

1. an understanding of the accounting principles used by the Corporation to prepare its financial statements;
2. the ability to assess the general application of such accounting principles in connection with the accounting for estimates, accruals and reserves;
3. experience preparing, auditing, analyzing or evaluating financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by the Corporation's financial statements, or experience actively supervising one or more persons engaged in such activities; and
4. an understanding of internal controls and procedures for financial reporting.

Peter Tutlys, Director – Mr. Tutlys has 30 years' of experience as an innovative and results driven brand and business operations leader gained as an investor, business owner, board member, strategy and marketing leader. Mr. Tutlys has held senior marketing roles at Royal Bank of Canada, Norway's largest bank, DNB Bank, and Germany's NORD Landesbank. He has launched many successful Digital client facing brands including Canada's first Digital Electronic Cash Card and Canada's largest online banking system. Currently and since 2014, Mr. Tutlys has been and is the owner and VP Marketing & Sales, Toronto at MarketVest Financial Network, a financial network targeting distressed property owners providing full financial solutions. As President of MarketBanga (SwiftTrade), Peter launched an online day trading company which was sold to a private equity company. Peter has an Economics degree from University of Toronto.

Gediminas Klepackas, Director –Mr. Klepackas has over 20 years of management experience in international business, fintech, and crypto startups.

Brian Mehler, Director Nominee: Mr. Mehler co-founded Gateway in 2020, a private investment fund located in the British Virgin Islands, managing over \$30 million for private investors. Before co-founding Gateway, Mr. Mehler joined Block.one in 2018 as the Vice President of Venture Investing, overseeing the launch of Block.one’s \$1 billion corporate venture fund. Block.one is a leading-edge software developer backed by Peter Thiel, Alan Howard, and Louis Bacon. During his tenure, Mr. Mehler managed investments in over 40+ companies and five syndication funds, where he was wholly focused on partnering with the next generation of enterprise software founders, leveraging his experience assisting companies scale from initial product through revenue generation. Mr. Mehler brings a hands-on perspective to the ideas and people who have the potential to drive the transformation and achieve success. Mr. Mehler 17 years of experience in asset management, working with rapidly scaling companies and those that became industry trailblazers, shaped his approach as an entrepreneur. Mr. Mehler loves to work hands-on with the teams he builds and is committed to achieving goals. Mr. Mehler grew up in Atlanta and holds a B.S. in Finance from the Kelley School of Business at Indiana University. Mr. Mehler relocated to Dubai from Hong Kong.

Audit Committee Oversight

Since the commencement of the Corporation’s most recently completed financial year, there has not been a recommendation of the Audit Committee to nominate or compensate an external auditor which was not adopted by the Board.

Reliance on Exemptions in NI 52-110

Since the commencement of the Corporation’s most recently completed financial year, the Corporation has not relied on:

1. the exemption in section 2.4 (*De Minimis Non-audit Services*) of NI 52-110 (which exempts all non-audit services provided by the Corporation’s auditor from the requirement to be pre-approved by the Audit Committee if such services are less than 5% of the auditor’s annual fees charged to the Corporation, are not recognized as non-audit services at the time of the engagement of the auditor to perform them and are subsequently approved by the Audit Committee prior to the completion of that year’s audit);
2. the exemption in subsection 6.1.1(4) (*Circumstance Affecting the Business or Operations of the Venture Issuer*) of NI 52-110 (an exemption from the requirement that a majority of the members of the Audit Committee must not be executive officers, employees or control persons of the Corporation or of an affiliate of the Corporation if a circumstance arises that affects the business or operations of the Corporation and a reasonable person would conclude that the circumstance can be best addressed by a member of the Audit Committee becoming an executive officer or employee of the Corporation);
3. the exemption in subsection 6.1.1(5) (*Events Outside Control of Member*) (an exemption from the requirement that a majority of the members of the Audit Committee must not be executive officers, employees or control persons of the Corporation or of an affiliate of the Corporation if an Audit Committee member becomes a control person of the Corporation or of an affiliate of the Corporation for reasons outside the member’s reasonable control);
4. the exemption in subsection 6.1.1(6) (*Death, Incapacity or Resignation*) (an exemption from the requirement that a majority of the members of the Audit Committee must not be executive officers, employees or control persons of the Corporation or of an affiliate of the Corporation if a vacancy on the Audit Committee arises as a result of the death, incapacity or resignation of an Audit Committee member and the Board was required to fill the vacancy); or
5. an exemption from the requirements of NI 52-110, in whole or in part, granted by a securities regulator under Part 8 (*Exemptions*) of NI 52-110.

The Corporation is a "venture issuer" for the purposes of NI 52-110. Accordingly, the Corporation is relying upon the exemption in section 6.1 of NI 52-110 providing that the Corporation is exempt from the application of Part 3 (*Composition of the Audit Committee*) and Part 5 (*Reporting Obligations*) 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 as described in the Audit Committee Charter.

Audit Fees

The following table provides details in respect of audit, audit related, tax and other fees billed by the external auditor of the Corporation for professional services rendered to the Corporation during the fiscal years ended January 31, 2026 and January 31, 2025:

	Audit Fees (\$)	Audit-Related Fees (\$)	Tax Fees (\$)	All Other Fees (\$)
Year ended January 31, 2026 ⁽¹⁾	118,194	Nil	Nil	118,194
Year ended January 31, 2025	60,000	12,993	Nil	Nil

Note:

(1) Of the audit fees disclosed above, \$45,200 represents initial invoice from HDCPA Professional Corporation for services related to the audit of the Corporation's financial statements for the financial year ended January 31, 2026 and \$72,994 represents fees incurred by the Corporation's former auditor for the financial year ended January 31, 2025.

Audit Fees – aggregate fees billed for professional services rendered by the auditor for the audit of the Corporation's annual consolidated financial statements as well as services provided in connection with statutory and regulatory filings.

Audit-Related Fees – aggregate fees billed for professional services rendered by the auditor and were comprised primarily of audit procedures performed related to the review of quarterly consolidated financial statements and related documents.

Tax Fees – aggregate fees billed for tax compliance, tax advice and tax planning professional services. These services included reviewing tax returns and assisting in responses to government tax authorities.

All Other Fees – aggregate fees billed for professional services which included accounting advice and association fees.

REPORT ON CORPORATE GOVERNANCE

The Corporation believes that adopting and maintaining appropriate governance practices is fundamental to a well-run company, to the execution of its chosen strategies and to its successful business and financial performance. National Instrument 58-101 – *Disclosure of Corporate Governance Practices* and National Policy 58-201 – *Corporate Governance Guidelines* (collectively the "**Governance Guidelines**") of the Canadian Securities Administrators set out a list of non-binding corporate governance guidelines that issuers are encouraged to follow in developing their own corporate governance guidelines. In certain cases, the Corporation's practices comply with the guidelines, however, the Board considers that some of the guidelines are not suitable for the Corporation at its current stage of development and therefore these guidelines have not been adopted. The Board will continue to review and implement corporate governance guidelines as the business of the Corporation progresses and becomes more active in operations.

The following disclosure is required by the Governance Guidelines and describes the Corporation's approach to governance and outlines the various procedures, policies and practices that the Corporation and the Board have implemented.

Board of Directors

The Board is currently composed of five (5) directors. At the Meeting it is proposed that five (5) directors be nominated for election by the shareholders of the Corporation. *Form 58-101F2 – Corporate Governance Disclosure (Venture Issuers)* ("**Form 58-101F2**") requires disclosure regarding how the Board facilitates its exercise of independent supervision over management of the Corporation by providing the identity of directors who are independent and the identity of directors who are not independent and the basis for that determination. NI 52-110 provides that a director is independent if he or she has no direct or indirect "material relationship" with the company. "Material relationship" is defined as a relationship which could, in the view of the Board, be reasonably expected to interfere with the exercise of a director's independent judgment. In addition, under NI 52-110, an individual who is, or has been within the last three years an employee or executive officer of an issuer, is deemed to have a "material relationship" with the issuer. Accordingly, of the proposed nominees, Messrs. Klepackas and Zahab are considered not to be "independent". The remaining three proposed directors are considered by the Board to be "independent", within the meaning of NI 52-110. In assessing Form 58-101F2 and making the foregoing determinations, the Board has examined the circumstances of each director in relation to a number of factors.

Directorships

The following table sets forth the directors of the Corporation who currently hold directorships with other reporting issuers:

Name of Director	Reporting Issuer
Matt Zahab	NextGen Digital Platforms Inc.

Orientation and Continuing Education

The Board does not have a formal orientation or education program for its members. The Board's continuing education is typically derived from correspondence with the Corporation's legal counsel to remain up to date with developments in relevant corporate and securities law matters. Additionally, historically board members who are familiar with the Corporation and the nature of its business have been nominated.

Ethical Business Conduct

The Board has not adopted guidelines or attempted to quantify or stipulate steps to encourage and promote a culture of ethical business conduct, but does promote ethical business conduct through the nomination of Board members it considers ethical, through avoiding or minimizing conflicts of interest, and by having at least two of its Board members independent of corporate matters.

Nomination of Directors

The recruitment of new directors has generally resulted from recommendations made by directors and shareholders. The assessment of the contributions of individual directors has principally been the responsibility of the Board. Prior to standing for election, new nominees to the Board are reviewed by the entire Board.

Other Board Committees

The Board has established an Audit Committee.

Assessments

Currently the Board has not implemented a formal process for assessing directors.

OTHER MATTERS

The management of the Corporation knows of no other matters to come before the Meeting other than as set forth in

the Notice of Meeting. **However, if other matters which are not known to management should properly come before the Meeting, the accompanying form of proxy will be voted on such matters in accordance with the best judgment of the person or persons voting the proxy.**

ADDITIONAL INFORMATION

Additional information relating to the Corporation is available on SEDAR+ at www.sedarplus.ca. Shareholders may contact the Corporation in order to request copies of: (i) this Management Information Circular; and (ii) the Corporation's consolidated financial statements and the related management's discussion and analysis (the "MD&A") which will be sent to the shareholder without charge upon request. Financial information is provided in the Corporation's consolidated financial statements and MD&A for its financial year ended January 31, 2026.

APPROVAL OF THE BOARD OF DIRECTORS

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

DATED at Toronto, Ontario this 14th day of July, 2026.

BY ORDER OF THE BOARD

"*Matt Zahab*" (signed)
Chief Executive Officer and Director

APPENDIX "A"
HYLQ STRATEGY CORP.
AUDIT COMMITTEE CHARTER

See attached.

AUDIT COMMITTEE CHARTER

Composition, Procedures and Organization

1. The Committee shall consist of at least three members of the Board of Directors (the "Board"), in good standing.
2. Unless the Board shall have appointed a chair of the Committee, the members of the Committee shall elect a chair and a secretary from among their number
3. The quorum for meetings shall be a majority of the members of the Committee, present in person or by telephone or other telecommunication device that permits all persons participating in the meeting to speak and to hear each other.
4. Meetings of the Committee shall be conducted as follows:
 - (a) the Committee shall meet at least four (4) times annually at such times and at such locations as may be requested by the chair of the Committee. The external auditors or any member of the Committee may request a meeting of the Committee; and
 - (b) management representatives may be invited to attend certain meetings of the Committee.
5. The internal auditors and the external auditors shall have a direct line of communication to the Committee. The external auditors shall report directly to the Committee.
6. The Committee shall have direct access to such officers and employees of the Corporation and direct access to the Corporation's internal and external auditors, and to such information respecting the Corporation, as it considers to be necessary or advisable in order to perform its duties and responsibilities,
7. The Committee shall have authority:
 - (a) to engage independent counsel and other advisors as it deems necessary to carry out its duties; and
 - (b) to set and pay the compensation for any advisors employed by the Committee.

Roles and Responsibilities

1. The overall duties and responsibilities of the Committee shall be as follows:
 - (a) to assist the Board in the discharge of its responsibilities relating to the Corporation's accounting principles, reporting practices and internal controls and its approval of the Corporation's annual and quarterly consolidated financial statements and related financial disclosure;

- (b) to establish and maintain a direct line of communication with the Corporation's internal auditors, if any, and external auditors and assess and evaluate their performance;
 - (c) to ensure that the management of the Corporation has designed, implemented and is maintaining an effective system of internal financial controls; and
 - (d) to report regularly to the Board on the fulfillment of its duties and responsibilities.
- 2. The duties and responsibilities of the Committee as they relate to the external auditors shall be as follows:
 - (a) to recommend to the Board a firm of external auditors to be engaged by the Corporation for the purpose of preparing an auditor's report and performing other audit services for the Corporation, and to verify the independence of such external auditors;
 - (b) to review and approve the compensation, scope and timing of the audit and other related services as well as non-audit services rendered by the external auditors;
 - (c) to oversee the work of the external auditors engaged for the purpose of preparing an auditor's report or related work including reviewing with the external auditors, upon completion of their audit, the contents of the auditor's report;
 - (d) to discuss with the external auditors the quality and not just the acceptability of the Corporation's accounting principles;
 - (e) to ensure that the Committee meets the external auditors on a regular basis in the absence of management; and
 - (f) to resolve any disagreements between management and the external auditors regarding financial reporting.
- 3. The duties and responsibilities of the Committee as they relate to the internal control procedures of the Corporation are to:
 - (a) review the appropriateness and effectiveness of the Corporation's policies and business practices which impact on the financial integrity of the Corporation, including those relating to internal auditing, insurance, accounting, information services and systems and financial controls, management reporting and risk management;
 - (b) review any unresolved issues between management and the external auditors that could affect the financial reporting or internal controls of the Corporation; and
 - (c) periodically review the Corporation's financial and auditing procedures and the extent to which recommendations made by the internal audit staff or by the external auditors have been implemented.
- 4. The Committee is also charged with the responsibility to:
 - (a) review the Corporation's:
 - (i) financial statements;
 - (ii) annual report to shareholders, if any;
 - (iii) annual information form, if any;

- (iv) annual and interim MD&A;
 - (v) prospectuses;
 - (vi) news releases discussing financial results of the Corporation; and
 - (vii) other public reports of a financial nature requiring approval by the Board, before the Corporation publicly discloses the information.
- (b) review regulatory filings and decisions as they relate to the Corporation's consolidated financial statements;
- (c) review and periodically assess the adequacy of the policies and procedures used in the preparation and disclosure of the Corporation's consolidated financial statements and other disclosure documents containing financial information extracted or derived from the Corporation's financial statements;
- (d) review and report on the integrity of the Corporation's consolidated financial statements;
- (e) establish procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters;
- (f) establish procedures for the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters; and
- (g) review and approve the Corporation's policies regarding hiring partners, employees, former partners and former employees of the present and former external auditors of the Corporation.

APPENDIX "B"
HYLQ STRATEGY CORP.
CHANGE OF AUDITOR PACKAGE

See attached.

HYLQ STRATEGY CORP.
NOTICE OF CHANGE OF AUDITORS
PURSUANT TO NATIONAL INSTRUMENT 51-102 ("NI 51-102")

December 19, 2025

TO: Mao & Ying LLP, Chartered Professional Accountants

AND TO: HDCPA Professional Corporation

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Notice Regarding Proposed Change of Auditor Pursuant to NI 51-102

Notice is hereby given that the Board of Directors of HYLQ Strategy Corp. (the "**Company**") determined:

1. to accept the resignation, at the request of the Company, effective December 18, 2025, of Mao & Ying LLP, Chartered Professional Accountants (the "**Former Auditor**"), as auditor of the Company; and
2. to engage HDCPA Professional Corporation (the "**Successor Auditor**"), as auditor of the Company, effective December 18, 2025.

There have been no modified opinions in the Former Auditor's reports on any of the Company's financial statements for the two most recently completed fiscal years nor for any period subsequent to the most recently completed fiscal year.

In the opinion of the Company, prior to the resignation, and as at the date hereof, there were no reportable events as defined in NI 51-102 (Part 4.11).

The contents of this Notice and the termination of the Former Auditor and the proposed appointment of the Successor Auditor were approved by the Audit Committee and the Board of Directors of the Company.

DATED at Toronto, Ontario this 19th day of December, 2025.

**BY ORDER OF THE BOARD OF DIRECTORS OF
HYLQ STRATEGY CORP.**

"Douglas Harris"

Douglas Harris
Chief Financial Officer

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

January 15, 2026

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission

And

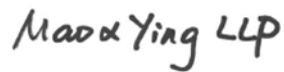
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: HYLQ Strategy Corp. (the "Company")
Notice of Change of Auditor**

Pursuant to National Instrument 51-102, we have read the Company's Notice of Change of Auditor dated December 19, 2025. Based on our knowledge of the information at this date, we agree with its contents as it pertains to Mao & Ying LLP, Chartered Professional Accountants.

Yours sincerely,



Mao & Ying LLP

cc: The Board of Directors, HYLQ Strategy Corp.



Date: December 19, 2025

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Mesdames:

Re: Notice of Change of Auditors – HYLQ Strategy Corp.

This letter is delivered to you in connection with the change of auditor of HYLQ Strategy Corp. (the "**Company**"), from Mao & Ying LLP to HDCPA Professional Corporation pursuant to National Instrument 51-102 ("**NI 51-102**") of the Canadian Securities Administrators.

As required by NI 51-102, we have reviewed the information contained in the Notice of Change of Auditors, dated December 19, 2025 prepared by the Company. Based upon our knowledge as at the date hereof, we hereby confirm that we do not disagree with any of the information contained in such Notice.

We trust you will find the foregoing to be in order. If you have any questions or comments relating to this matter, please do not hesitate to contact the undersigned directly at your convenience.

Yours truly,

HDCPA Professional Corporation

Chartered Professional Accountants
Licensed Public Accountants

Per: "Harpreet Dhawan" (*signed*)
Harpreet Dhawan, CPA

cc: Board of Directors and Audit Committee of HYLQ Strategy Corp.

