

**Notice of Change in Corporate Structure
Pursuant to Section 4.9 of National Instrument 51-102
Continuous Disclosure Obligations**

Item 1. Names of the Parties to the Transaction

1178406 B.C. Ltd. (“**406**”), 1178408 B.C. Ltd. (“**408**”) and Blueprint Corporate Services Ltd. (“**Blueprint**”) (collectively, the “**Parties**”, and each, a “**Party**”).

Item 2. Description of the Transaction

On February 8, 2019, Blueprint completed its previously announced plan of arrangement (the “**Arrangement**”) involving the spinout of 406 and 408 to separate unlisted reporting issuers.

The Arrangement was approved by the shareholders of Blueprint at an annual general and special meeting held on January 30, 2019 and the Supreme Court of British Columbia issued its final order approving the Arrangement on February 4, 2019.

Pursuant to the terms of the Arrangement, IMC distributed to each shareholder of Blueprint, as of November 29, 2018, one common share in the capital of each of 406 and 408 for every common share in the capital of Blueprint held (each, a “**Blueprint Share**”).

Item 3. Effective date of the Transaction

February 8, 2019

Item 4. Names of Each party that Ceased to Be a Reporting Issuer Subsequent to the transaction and of each Continuing Entity

Not applicable

Item 5. Date of the Reporting Issuer’s First Financial Year-End subsequent to the Arrangement

Each Party’s financial year-end is August 31, 2019.

Item 6. The periods, including the comparative periods, if any, of the interim financial reports and the annual financial statements required to be filed for the reporting issuer’s first financial year after the Arrangement.

- Interim financial statements for the period from inception on September 5, 2018 to February 28, 2019.
- Interim financial statements for the nine month period ended May 31, 2019.
- Audited annual financial statements for the financial year ended August 31, 2019.
- Interim financial statements for the three month period ended November 30, 2019.
- Interim financial statements for the six month period ended February 29, 2020 compared against the period from inception on September 5, 2018 to February 28, 2019.

Item 7. Documents filed under NI 51-102 that describe the transaction and where they can be found in electronic format

Further details of the Arrangement are described in Blueprint's management information circular (the "**Circular**") dated January 4, 2019 in connection with the annual general and special meeting of Blueprint shareholders held on January 30, 2019 to approve the Arrangement. A copy of the Circular is available under Blueprint's profile on SEDAR (www.sedar.com).

Dated: February 9, 2019