The Instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed. You are strongly urged to read the accompanying Circular (as defined below) before completing this Letter of Transmittal.

This Letter of Transmittal is for use only by Registered Shareholders (as defined below). Shareholders (as defined below) whose Plurilock Shares (as defined below) are registered in the name of a broker, investment dealer, bank, trust company, trustee or other nominee should contact that nominee for assistance in depositing those Plurilock Shares and should follow the instructions of such nominee in order to deposit their Plurilock Shares.

LETTER OF TRANSMITTAL

FOR COMMON SHARES
OF
PLURILOCK SECURITY INC.

TO: PLURILOCK SECURITY INC.
("Plurilock")

AND TO: COMPUTERSHARE INVESTOR SERVICES INC. at its offices set out herein.
(the "Depositary")

AND TO: QUANTUM eMOTION CORP.
("QeM")

This Letter of Transmittal is for use by registered holders ("**Registered Shareholders**") of common shares (the "**Plurilock Shares**") of Plurilock in connection with the proposed arrangement (the "**Arrangement**") involving Plurilock and QeM that is being submitted for approval at the special meeting of shareholders ("**Shareholders**") of Plurilock that is scheduled to be held on November 18, 2026, or any adjournment or postponement thereof (the "**Meeting**") as described in the accompanying management information circular of Plurilock dated October 15, 2026 (the "**Circular**"). Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular.

Copies of the Circular, the Arrangement Agreement and the Plan of Arrangement may be accessed under Plurilock's profile on SEDAR+, accessible at www.sedarplus.ca. **You are encouraged to carefully review the Circular in its entirety and consult with your own investment and tax advisors prior to submitting this Letter of Transmittal.**

This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany certificate(s) for Plurilock Shares deposited in connection with the Arrangement. For Plurilock Shares held in the Direct Registration System ("**DRS**"), there is no need to deliver a DRS advice with this Letter of Transmittal. Assuming the Arrangement becomes effective, each holder of Plurilock Shares, other than any holder of Plurilock Shares who has validly exercised his, her, their, or its dissent rights, will receive consideration (the "**Consideration**") consisting of C$0.084 in cash and 0.0763 of a common share of QeM (each whole share, a "**QeM Share**") per each Plurilock Share held.

No fractional QeM Shares will be issued to any Shareholder pursuant to the Arrangement. Where the total number of QeM Shares issuable to any Shareholder pursuant to the Arrangement includes a fraction of a QeM Share, such number of QeM Shares shall be rounded down to the nearest whole QeM Share with no consideration being paid for the fractional share.

Registered Shareholders who do not deposit with the Depositary their certificate(s), formerly representing Plurilock Shares and all other documents required by the Depositary on or before the second anniversary of the Effective Date shall lose their right to receive the Consideration in respect thereof and will not be paid any cash or other compensation. Shareholders should refer to the full text of the Plan of Arrangement.

This Letter of Transmittal is not to be used by Shareholders that do not hold their Plurilock Shares in their own name and whose Plurilock Shares are held through an Intermediary (as defined below) (the "**Non-Registered Shareholders**"). A Non-Registered Shareholder does not have Plurilock Shares registered in its name; rather, such Plurilock Shares are registered in the name of a broker, investment dealer, bank, trust company, nominee or other intermediary (each, an "**Intermediary**") through which it purchased the shares or in the name of a clearing agency (such as CDS Clearing and Depository Services Inc.) of which the Intermediary is a participant. If you are a Non-Registered Shareholder, you should contact your Intermediary for instructions and assistance in receiving the

Consideration for such Plurilock Shares.

Each Registered Shareholder must complete Box D. To avoid potential backup withholding, each U.S. Shareholder (as defined in Box D below) which is a "U.S. person" (as defined in Instruction 7 below) should complete and submit a United States Internal Revenue Service ("**IRS**") Form W-9. See Instruction 7. To avoid potential backup withholding, each U.S. Shareholder who provides an address in Box A or Box B that is located within the United States or any territory or possession thereof and is not a "U.S. person" (as defined in Instruction 7 below) should complete and submit the appropriate IRS Form W-8. See Instruction 7. Each U.S. Shareholder is urged to consult its own tax advisors to determine whether it is exempt from backup withholding tax requirements and to determine the proper form to be used to avoid potential backup withholding tax. A current IRS Form W-9 is included in this Letter of Transmittal; the applicable IRS Forms W-8 and accompanying instructions can be found on the IRS website at https://www.irs.gov/forms-instructions.

Shareholders who are Eligible Holders may elect pursuant to subsection 85(1) or subsection 85(2) of the *Income Tax Act* (Canada) (the "Tax Act"), as applicable, and any corresponding provisions of any applicable provincial tax legislation, to defer some or all of the gain they would otherwise realize on the disposition of Plurilock Shares. Eligible Holders who do not deliver the required information in accordance with the procedures set out in the Tax Instruction Letter within 90 days after the Effective Date may not be able to make a Section 85 Election and therefore may not benefit from the income tax deferral provisions of the Tax Act (or any applicable provincial tax legislation). Please refer to the Circular for details and Box F of this Letter of Transmittal. Eligible Holders who wish to make a Section 85 Election with QeM should give their immediate attention to this matter. You are encouraged to consult your tax advisor to determine if you should make the Section 85 Election.

In order to receive Consideration under the Arrangement, Shareholders are required to deposit any certificate(s) representing the Plurilock Shares held by them with the Depositary.

In connection with the Arrangement being considered for approval at the Meeting, the undersigned delivers to you the enclosed certificate(s) representing Plurilock Shares, and/or Plurilock Shares held in DRS. The following are the details of the enclosed certificate(s) and/or Plurilock Shares held in DRS (the "**Deposited Shares**"):

Certificate Number(s) and/or Direct Registration System (DRS) Account Number	**Name in Which Registered**	**Number of Plurilock Shares Deposited**

NOTE: If the space provided is insufficient, details may be listed on a separate schedule to this Letter of Transmittal.
NOTE: If some of all of your Plurilock Share certificates have been lost, stolen or destroyed, please review Instruction 6 for the procedure to replace, lost, stolen or destroyed certificates.

The undersigned understands and acknowledges that the terms, conditions and provisions of this Letter of Transmittal are subject to the terms, conditions and provisions of the Plan of Arrangement. To the extent there is any discrepancy between this Letter of Transmittal and the Plan of Arrangement, the terms, conditions and provisions of the Plan of Arrangement will prevail.

The undersigned transmits herewith the certificate(s) and/or Plurilock Shares held in DRS described above for cancellation upon the Arrangement becoming effective. The undersigned acknowledges receipt of the Circular and represents and warrants to each of Plurilock, QeM and the Depositary that: (i) the undersigned is the registered and legal owner of, and has good and sufficient authority to deposit, sell and transfer the Deposited Shares, and that such Deposited Shares represent all of the Plurilock Shares owned, directly or indirectly, by the undersigned; (ii) such Deposited Shares are owned by the undersigned free and clear of all mortgages, liens, charges, encumbrances, security interests and adverse claims; (iii) the Deposited Shares have not been sold, assigned or transferred (nor has any agreement been entered into to sell, assign or transfer any such Deposited Shares to any other person), and the undersigned will not, prior to the Effective Time, sell, assign or transfer, or permit to be sold, assigned or transferred, any Deposited Shares; (iv) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the Deposited Shares, and that when the Plurilock Shares are delivered, Plurilock, QeM or any affiliate thereof or successor thereto will not be subject to any adverse claim in respect of such Deposited Shares; (v) at the Effective Time, QeM will acquire good title to the Deposited Shares (as the same are modified pursuant to the Plan of Arrangement) free from all liens, charges, encumbrances, claims and equities; (vi) the surrender of the Deposited Shares complies with all applicable Laws; (vii) all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate; (viii) either the undersigned is not a U.S. Shareholder (as defined in Box D below), or the undersigned is a U.S. Shareholder and has completed and returned to the Depositary with this Letter of Transmittal a properly completed and executed Internal Revenue Service ("**IRS**") Form W-9 (enclosed) or, where applicable, the appropriate IRS Form W-8 (see Instruction 8 below); and (ix) the delivery of the applicable Consideration will discharge any and all obligations of Plurilock, QeM and the Depositary with respect to the matters contemplated by this Letter of Transmittal and the Arrangement. These representations and warranties shall survive the completion of the Arrangement.

IN CONNECTION WITH THE ARRANGEMENT AND FOR VALUE RECEIVED at the Effective Time all of the right, title and interest of the undersigned in and to the Deposited Shares and in and to any and all dividends, distributions, payments, securities, rights, warrants, assets or other interests (collectively, "**distributions**") which may be declared, paid, accrued, issued, distributed, made or transferred on or in respect of the Deposited Shares or any of them as and from the effective date of the Arrangement, as well as the right of the undersigned to receive any and all distributions shall have been assigned to QeM.

If, notwithstanding such assignment, any distributions are received by or made payable to or to the order of the undersigned, then (i) in the case of any such cash distribution that does not exceed the Cash Consideration, the Cash Consideration will be reduced by the amount of any such dividend or distribution received in respect of that Plurilock Share, and (ii) in the case of any such cash distribution in an amount that exceeds the Cash Consideration in respect of which the distribution is made, or in the case of any other distribution, the undersigned shall promptly pay or deliver the whole of any such distribution to the Depositary for the account of the Purchaser, together with appropriate documentation of transfer.

The undersigned irrevocably constitutes and appoints the Depositary the true and lawful agent, attorney and attorney-in-fact of the undersigned with respect to the Deposited Shares purchased in connection with the Arrangement with full power of substitution (such power of attorney, being coupled with an interest, being irrevocable) to deliver the

Consideration and to, in the name of and on behalf of the undersigned, (a) register or record the transfer of such Deposited Shares consisting of securities on the register of Plurilock maintained by Odyssey Trust Company (the "**Transfer Agent**") prior to the Effective Time and QeM to the extent and in the manner provided under the Arrangement; and (b) execute and negotiate any cheques or other instruments, subject to confirmation by Plurilock of the funds payable to the undersigned, representing any such distribution payable to or to the order of the undersigned.

The undersigned revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Shares or any distributions other than as set out in this Letter of Transmittal and in any proxy granted for use at the Meeting. Other than in connection with the Meeting, no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Deposited Shares or any distributions by or on behalf of the undersigned, unless the Deposited Shares are not transferred and acquired by QeM in connection with the Arrangement.

The undersigned covenants and agrees to execute all such documents, transfers and other assurances as may be necessary or desirable to convey the Deposited Shares and distributions effectively to QeM.

Each authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal shall survive the death, legal incapacity, bankruptcy or insolvency of the undersigned and may be exercised during any subsequent legal incapacity of the undersigned and all obligations of the undersigned in this Letter of Transmittal shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

The undersigned agrees that all questions as to validity, form, eligibility (including timely receipts) and acceptance of any Deposited Shares transferred in connection with the Arrangement shall be determined by QeM in its sole discretion and that such determination shall be final and binding and acknowledges that there is no duty or obligation upon Plurilock, QeM, the Depositary or any other person to give notice of any defect or irregularity in any such surrender of Deposited Shares and no liability will be incurred by any of them for failure to give any such notice.

The undersigned instructs the Depositary, upon the Arrangement becoming effective, to mail (a) a cheque or wire, as applicable, representing the Cash Consideration to which the undersigned is entitled under the Arrangement in respect of the Deposited Shares, and (b) the DRS Advice(s) (or where requested, certificate(s)) for the QeM Shares representing the Share Consideration to which the undersigned is entitled under the Arrangement, promptly after the Effective Time by first class insured mail, postage pre-paid to the undersigned or to hold them for pick-up in accordance with the instructions below. Should the Arrangement not proceed for any reason, the deposited certificate(s) or DRS Advice(s), as applicable, and other relevant documents shall be returned to the undersigned at the last address of the undersigned as it appears on the securities register of Plurilock maintained by the Transfer Agent or, at the address set out below in Box B. The undersigned acknowledges that the delivery of (a) a cheque or wire, as applicable, representing the Cash Consideration to which the undersigned is entitled under the Arrangement in respect of the Deposited Shares, and (b) the DRS Advice(s) (or where requested, certificate(s)) for the QeM Shares representing the Share Consideration to which the undersigned is entitled under the Arrangement, will completely discharge any obligations of Plurilock, QeM and the Depositary with respect to the matters contemplated by this Letter of Transmittal.

It is understood that the undersigned will not receive the Consideration in respect of the Deposited Shares until the Arrangement is consummated and, in the case of certificated Deposited Shares, until the certificate(s) representing the Deposited Shares owned by the undersigned are received by the Depositary at the address set forth on the back of this Letter of Transmittal, together with a duly completed Letter of Transmittal and such additional documents as the Depositary may require, and until the same are processed by the Depositary. It is understood that under no circumstances will interest accrue or be paid in respect of the Deposited Shares in connection with the Arrangement.

The undersigned acknowledges that, in accordance with the Arrangement, Plurilock, QeM and the Depositary shall be entitled to deduct or withhold from any consideration payable or otherwise deliverable to any holder of Plurilock Shares, including holders of Plurilock Shares exercising Dissent Rights, such amounts as Plurilock, QeM or the Depositary are, or reasonably believe to be, required, entitled or permitted to deduct or withhold from such consideration under any provision of any Laws in respect of Taxes. To the extent that amounts are so deducted, withheld, or remitted to the appropriate Governmental Entity, such amounts shall be treated for all purposes hereof as having been paid to the former Registered Shareholder to whom such amounts would otherwise have been paid. The undersigned acknowledges that it has consulted or has had the opportunity to consult its own tax advisor with respect to the potential income tax consequences to it of the Arrangement, including any elections to be made in respect thereof. **If the undersigned is a U.S. Shareholder (as defined in Box D below), which includes a U.S. person (as defined in Instruction 7 below), the undersigned must also complete and return to the Depositary with this Letter of Transmittal a properly completed and signed IRS Form W-9 (enclosed) or, where applicable, the appropriate IRS Form W-8 (see Instruction 8 below)**

The undersigned understands and acknowledges that the QeM Shares to be received by it pursuant to the

Arrangement have not been registered under the United States *Securities Act of 1933*, as amended (the "U.S. Securities Act"), or any U.S. state securities laws, and are being issued and exchanged in reliance upon the Section 3(a)(10) Exemption and exemptions from registration under applicable U.S. state securities laws. The restrictions on resale of the QeM Shares outstanding after the Effective Date imposed by the U.S. Securities Act will depend on whether the holder of the QeM Shares was an "affiliate" of QeM (a) within 90 days prior to the Effective Date, or (b) is or was an "affiliate" within 90 days prior to the date of any resale transaction. As defined in Rule 144, an "affiliate" of an issuer is a person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such issuer. This generally includes the directors and executive officers of the issuer. In addition, any person who beneficially owns more than 10% of the outstanding voting securities of the issuer (as determined pursuant to Rule 13d-3 of the United States *Securities Exchange Act of 1934*, as amended) are presumptively deemed to be an affiliate of the issuer under the administrative policies of the U.S. Securities and Exchange Commission. Any resale of such QeM Shares by such an affiliate (or former affiliate) may be subject to the registration requirements of the U.S. Securities Act absent an exemption therefrom, such as the exemptions contained in Rule 144 or Rule 904 of Regulation S under the U.S. Securities Act, if available, and as more fully described in the Circular.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. *En raison de l'usage d'une lettre d'envoi en langue anglaise par le soussigné, le soussigné et les destinataires sont présumés d'avoir requis que tout contrat attesté par l'arrangement et son acceptation par cette lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.*

This Letter of Transmittal will be governed by and construed in accordance with the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

BOX A
ENTITLEMENT DELIVERY

All cash and share entitlement payments will be issued and mailed to your existing registration unless otherwise stated. If you would like your cash or shares dispatched to a different address, please complete BOX B

❑ MAIL CHEQUE/SHARES TO ADDRESS ON RECORD **(DEFAULT)**

❑ MAIL CHEQUE/SHARES TO A DIFFERENT ADDRESS (MUST COMPLETE BOX B)

❑ HOLD CHEQUE FOR PICKUP AT COMPUTERSHARE TORONTO OFFICE:

Computershare Investor Services Inc.
320 Bay Street, 14th Floor
Toronto, Ontario
M5H 4A6

❑ DELIVER FUNDS VIA WIRE* (COMPLETE BOX E)

BOX B
MAIL PAYMENT TO 3rd PARTY ADDRESS:*

❑ CHECK BOX IF SAME AS EXISTING REGISTRATION (DEFAULT)

(ATTENTION NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER (BUSINESS HOURS)

(SOCIAL INSURANCE/SECURITY NUMBER)

*** THE CASH CONSIDERATION AND THE SHARE CONSIDERATION WILL REMAIN IN THE NAME OF THE REGISTERED SHAREHOLDER**

BOX C
CURRENCY ELECTION

ALL CASH PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS. UNLESS OTHERWISE ELECTED BELOW PRIOR TO THE EFFECTIVE DATE. AFTER THE EFFECTIVE DATE, ALL PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS, REGARDLESS OF ANY ELECTIONS BELOW

❑ Issue my cash entitlement payment(s) in United States Dollars (USD)

Cash amounts will be denominated in Canadian dollars. However, a Registered Shareholder can instead elect to receive payment in U.S. dollars, by checking the appropriate box in this Letter, in which case such Registered Shareholder will have acknowledged and agreed that the exchange rate for one Canadian dollar expressed in U.S. dollars, will be based on the prevailing market rate(s) available to the Depositary on the date of the currency conversion. All risks associated with the currency conversion from Canadian dollars to U.S. dollars, including risks relating to change in rates, the timing of exchange or the selection of a rate for exchange, and all costs incurred with the currency conversion are for the Registered Shareholder's sole account and will be at such shareholder's sole risk and expense, and Plurilock, QeM and Computershare Trust Company of Canada ("**Computershare**") or their affiliates are not responsible for any such matters.

By electing to receive payment in another currency, the undersigned acknowledges that (a) the exchange rate used will be the rate established by Computershare, in its capacity as foreign exchange service provider to Plurilock and QeM, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) Computershare may earn commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency. Failure to make an election by the Effective Date will result in any cash payment under the arrangement being paid in Canadian Dollars.

BOX D
RESIDENCY DECLARATION

ALL REGISTERED SHAREHOLDERS ARE REQUIRED TO COMPLETE A RESIDENCY DECLARATION. FAILURE TO COMPLETE A RESIDENCY DECLARATION MAY RESULT IN A DELAY IN YOUR PAYMENT.

The undersigned represents that:

- ❑ The beneficial owner of the Plurilock Shares deposited herewith **is** a U.S. Shareholder, is acting for the account of, benefit of or on behalf of a U.S. Shareholder or has a U.S. address;

- ❑ The beneficial owner of the Plurilock Shares deposited herewith **is not** a U.S. Shareholder, is not acting for the account of, for the benefit of or on behalf of a U.S. Shareholder and does not have a U.S. address.

A "**U.S. Shareholder**" is any Shareholder who is either (i) has a registered account address that is located within the United States or any territory or possession thereof, or (ii) a "U.S. person" for the United States federal income tax purposes as defined in Instruction 7 below. If you are a U.S person or acting on behalf of a U.S. person, then in order to avoid backup withholding of U.S federal income tax you must provide a complete IRS Form W-9 (enclosed) below or otherwise provide certification that the U.S. person is exempt from backup withholding, as provided in the instructions (see Part VIII). If you are a U.S. Shareholder (or are acting for the account of, for the benefit of or on behalf of a U.S. Shareholder), but you are not a U.S. person (or acting for the account, for the benefit or on behalf of a U.S. person), you must complete and provide an appropriate IRS Form W-8 to avoid potential backup withholding. A current IRS Form W-9 is included in this Letter of Transmittal; the applicable IRS Forms W-8 and accompanying instructions can be found on the IRS website at https://www.irs.gov/forms-instructions.

BOX E

*WIRE PAYMENT**

***PLEASE NOTE THAT THERE IS A C$100 BANKING FEE ON WIRE PAYMENTS. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST**

***IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, COMPUTERSHARE WILL ATTEMPT TO CONTACT YOU AND CORRECT THE ISSUE. HOWEVER, IF WE CANNOT CORRECT THE ISSUE PROMPTLY, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED**

Please provide email address and phone number in the event that we need to contact you for corrective measures:

EMAIL ADDRESS: _____ **PHONE NUMBER:** _____

Beneficiary Name(s) that appears on the account at your financial institution; **this MUST be the same name and address that your shares are registered to.

**Beneficiary Address (Note: PO Boxes will not be accepted) **City **Province/State **Postal Code/Zip Code

**Beneficiary Bank/Financial Institution

**Bank Address **City **Province/State **Postal Code/Zip Code

PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION.
YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES

**Bank Account No.

Bank No. & Transit No. (Canadian Banks)
(3 digits & 5 digits)

ABA/Routing No. (US Banks)
(9 digits)

SWIFT or BIC Code

IBAN Number

Sort Code (GBP)

(11 characters – if you only have eight, put 'XXX' for the last three)

Additional Notes and special routing instructions:

**** Mandatory fields**

BOX F

SECTION 85 ELECTION

AS A RESULT OF THE ARRANGEMENT, YOU MAY BE ELIGIBLE TO MAKE A SECTION 85 ELECTION TO DEFER ALL OR PART OF THE CANADIAN INCOME TAX THAT MAY ARISE ON THE EXCHANGE OF YOUR PLURILOCK SHARES FOR THE CONSIDERATION.

IF YOU DO NOT MAKE A SECTION 85 ELECTION, YOU WILL BE REQUIRED TO REPORT THE FULL AMOUNT ANY GAIN (OR LOSS) ARISING FROM THE DISPOSITION OF YOUR PLURILOCK SHARES IN EXCHANGE FOR THE CONSIDERATION, AS DESCRIBED IN THE CIRCULAR. YOU SHOULD CONSULT YOUR TAX ADVISOR FOR ASSISTANCE IN MAKING THIS DETERMINATION.

A summary of the principal Canadian federal income tax considerations for certain Plurilock Shareholders in respect of the Arrangement is included in the Circular under the heading "*Certain Canadian Federal Income Tax Considerations*".

As described under the heading "*Certain Canadian Federal Income Tax Considerations*" in the Circular, an "Eligible Holder" (as defined below) is entitled to make a joint Section 85 Election with QeM with respect to the exchange of their Plurilock Shares for the Consideration. Eligible Holders should consult their own tax advisors to determine if making a Section 85 Election may be desirable in their particular circumstances.

The requirements for a valid Section 85 Election are complex. Meeting these requirements will be the sole responsibility of each Eligible Holder. Neither Plurilock, QeM nor any successor corporation will be responsible for the validity, proper completion or timely filing of any Section 85 Election, or for any taxes, interest, penalties or other consequences under the Tax Act in respect thereof. Each Eligible Holder who wishes to make a Section 85 Election must indicate that they intend to make a Section 85 Election and wish to receive the Tax Instruction Letter by checking the box below. Each Eligible Holder who wishes to make a Section 85 Election must follow the procedures set out in the Tax Instruction Letter and must provide the necessary information in accordance with the procedures set out in the Tax Instruction Letter within 90 days following the Effective Date.

A Tax Instruction Letter will be made available to each Eligible Holder who checks the box below

☐ *Check this box if you are an Eligible Holder (as defined below), intend to make a Section 85 Election and want the Tax Instruction Letter to be provided to you by QeM or its authorized representative.*

Email address: _____

If the box above is checked and an email address is provided in the space above, a Tax Instruction Letter will be delivered via email to the email address indicated above.

By checking the box above, the undersigned:

(a) represents and warrants that the undersigned is, and will be at the Effective Time, an Eligible Holder;

(b) acknowledges and understands that an Eligible Holder who wishes to make a Section 85 Election must provide the necessary information in accordance with the procedures set out in the Tax Instruction Letter and within 90 days after the Effective Date; and

(c) acknowledges and understands that neither Plurilock, QeM nor any successor corporation will be responsible for the proper or accurate completion of any Section 85 Election form or for checking or verifying the content of any Section 85 Election form and, except for QeM's obligation to return duly completed Section 85 Election forms (where the undersigned provides the necessary information in accordance with the procedures set out in the Tax Instruction Letter within 90 days following the Effective Date) within 60 days after the receipt thereof, neither Plurilock, QeM nor any successor corporation will have any further obligations and will not be responsible for any taxes, interest or penalties resulting from the failure by an Eligible Holder to properly and accurately complete or file the necessary Section 85 Election forms in the form, manner and within the time prescribed by the Tax Act (or any applicable provincial legislation).

An "Eligible Holder" means a beneficial holder of Plurilock Shares (other than a holder who validly exercises Dissent Rights) who is: (a) a resident of Canada for the purposes of the Tax Act and not exempt from tax under Part I of the Tax Act; or (b) a partnership any member of which is a resident of Canada for the purposes of the Tax Act (other than a Person who is exempt from tax under Part I of the Tax Act).

Signature guaranteed by
(if required under Instruction 3)

Dated: _____, 2026

_____
Authorized Signature

_____
Signature of Shareholder or authorized representative
(see Instructions 2 and 4)

_____
Name of Guarantor (please print or type)

_____
Address

_____
Address of Guarantor (please print or type)

_____
Name of Shareholder (please print or type)

_____
Telephone Number

_____
Name of authorized representative, if applicable
(please print or type)

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See ***Specific Instructions*** on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

2 Business name/disregarded entity name, if different from above.

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . .

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☐ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any)

(Applies to accounts maintained Outside the United States.)

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . . ☐

5 Address (number, street, and apt. or suite no.). See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here **Signature of U.S. person** **Date**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What Is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

• **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

• **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

• **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

• **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

• **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

• Generally, individuals (including sole proprietors) are not exempt from backup withholding.

• Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.

• Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.

• Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

2—The United States or any of its agencies or instrumentalities.

3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.

5—A corporation.

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.

7—A futures commission merchant registered with the Commodity Futures Trading Commission.

8—A real estate investment trust.

9—An entity registered at all times during the tax year under the Investment Company Act of 1940.

10—A common trust fund operated by a bank under section 584(a).

11—A financial institution as defined under section 581.

12—A middleman known in the investment community as a nominee or custodian.

13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5.[2]
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

[1] See Form 1099-MISC, Miscellaneous Information, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/EIN*. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

* **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Go to *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

INSTRUCTIONS

1. Use of Letter of Transmittal

Registered Shareholders should read the accompanying Circular prior to completing this Letter of Transmittal. Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular. In order for a Registered Shareholder to receive the Consideration, such holders must deposit the certificate(s) representing their Plurilock Shares with the Depositary. This Letter of Transmittal properly completed and duly executed, together with all other documents and instruments referred to in this Letter of Transmittal or reasonably requested by the Depositary, must accompany all certificates representing Plurilock Shares deposited for payment pursuant to the Arrangement.

Each of Plurilock and QeM reserves the right, in its absolute sole discretion, to instruct the Depositary to waive any defect or irregularity contained in any Letter of Transmittal and/or accompanying documents received by it.

The method used to deliver this Letter of Transmittal and any accompanying certificate(s) representing Plurilock Shares is at the option and risk of the holder, and delivery will be deemed effective only when such documents are actually received by the Depositary. QeM recommends that the necessary documentation be delivered, properly insured, to the Depositary at its office(s) specified on the last page of this Letter of Transmittal, through the use of registered mail with return receipt requested. In order to receive the Consideration under the Arrangement in exchange for the Deposited Shares, it is recommended that the foregoing documents be received by the Depositary as soon as possible prior to the Effective Date. A Shareholder whose Plurilock Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those Plurilock Shares.

If the QeM Shares to be issued to the undersigned as the Share Consideration to which the undersigned is entitled under the Arrangement and a cheque or wire, as applicable, representing the Cash Consideration to which the undersigned is entitled under the Arrangement are to be issued in the name of a person other than the registered owner as shown on the securities register of Plurilock, or if such QeM Shares and a cheque or wire, as applicable, representing such Cash Consideration are to be mailed to someone other than the registered owner as shown on the securities register of Plurilock, such person must complete Box B on this Letter of Transmittal and follow Instruction 2 and 3 below.

The cheque or wire, as applicable, representing the Cash Consideration to which the undersigned is entitled under the Arrangement and DRS Advice(s) or certificate(s) for the QeM Shares representing the Share Consideration to which the undersigned is entitled under the Arrangement will be issued in the name of the registered holder indicated on the securities register of Plurilock and delivered by mail to the address indicated in Box A or mailed to the last address indicated on the securities register of Plurilock, as applicable (unless another address has been provided in Box B). If neither Box A nor Box B is completed, the cheque or wire, as applicable, representing the cash to which the undersigned is entitled under the Arrangement and any DRS Advices or certificates representing the QeM Shares issued in exchange for the Deposited Shares will be issued in the name of the registered holder of the Deposited Shares and will be mailed to the last address of the registered holder of the Deposited Shares as it appears on the securities register of Plurilock. Any DRS Advices or certificates mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing.

2. Signatures

This Letter of Transmittal must be filled in and signed by the holder of Plurilock Shares described above or by such holder's duly authorized representative (in accordance with Instruction 4).

(a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s) and/or Plurilock Shares held in DRS, such signature(s) on this Letter of Transmittal must correspond with the names(s) as registered or as written on the face of such certificate(s) and/or DRS Advice(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such deposited certificate(s) and/or Plurilock Shares held in DRS are owned of record by two or more joint owners, all such owners must sign the Letter of Transmittal.

(b) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying certificate(s) representing the Plurilock Shares and/or Plurilock Shares held in DRS, as applicable:

(i) such deposited certificate(s) and/or Plurilock Shares held in DRS must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered

owner(s); and

(ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and/or DRS Advice(s) as applicable and must be guaranteed as noted in Instruction 3 below.

(c) If any of the Deposited Shares are registered in different names on several certificate(s) or DRS Advice(s), as applicable, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Deposited Shares.

3. Guarantee of Signatures

If (i) this Letter of Transmittal is signed by a person other than the registered holder(s) of the Deposited Shares, (ii) in the event the Arrangement is not completed and Deposited Shares are to be returned to a person other than such registered holder(s) or sent to an address other than the address of the registered holder(s) as shown on the share register of Plurilock as maintained by the Transfer Agent, or (iii) the QeM Shares are to be issued or delivered in the name of a person other than the registered holder of the Deposited Shares, such signature(s) must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an Eligible Institution).

An "Eligible Institution" means a Canadian Schedule I chartered bank, a major trust company in Canada, a commercial bank or trust company in the United States, a member of the Securities Transfer Association 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 Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

4. Signed by a Representative

If this Letter of Transmittal is signed by a person in a representative capacity, such as (i) an executor, administrator, trustee or guardian, or (ii) on behalf of a corporation, partnership, or association, then in each case such signature must be guaranteed by an Eligible Institution, or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an Eligible Institution). Plurilock, QeM or the Depositary, at its discretion, may require additional evidence of authority or additional documentation.

5. Miscellaneous

(a) If the space on this Letter of Transmittal is insufficient to list all certificates and/or DRS account numbers for Deposited Shares, additional certificate numbers, DRS account numbers and number of Deposited Shares may be included on a separate signed list affixed to this Letter of Transmittal.

(b) If Deposited Shares are registered in different forms (e.g. "John Doe" and "J. Doe") a separate Letter of Transmittal should be signed for each different registration.

(c) No alternative, conditional or contingent deposits of Deposited Shares will be accepted, and no fractional QeM Shares will be issued. Fractions will be rounded down to the nearest whole number of QeM Shares.

(d) The Arrangement and any agreement in connection with the Arrangement will be construed in accordance with and governed by the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

(e) Additional copies of the Circular and this Letter of Transmittal may be obtained from the Depositary at any of its respective offices at the addresses listed below.

(f) Under no circumstances will any amount be paid by Plurilock, QeM or the Depositary by reason of any delay in exchanging any Plurilock Shares to any person on account of Plurilock Shares accepted for exchange pursuant to the Arrangement.

(g) All questions as to the validity, form, eligibility (including timely receipt) and acceptance of any of the Deposited Shares shall be determined by QeM in its sole discretion. Shareholders agree that such determination shall be final and binding. QeM reserves the absolute right, in its sole discretion, to reject any and all deposits which it determines not to be in proper form or which may be unlawful to accept under the laws of any jurisdiction or to

waive any defects or irregularities in the deposit of any Plurilock Shares. No deposit of any Plurilock Shares will be deemed to be properly made until all defects and irregularities have been cured or waived. There shall be no duty or obligation on Plurilock, QeM or the Depositary or any other person to give notice of any defects or irregularities in any deposit and no liability shall be incurred by any of them for failure to give such notice. QeM's interpretation of the terms and conditions of the Arrangement, the Circular and this Letter of Transmittal will be final and binding.

6. Lost Certificates

This section does not apply to DRS Advices. If a share certificate has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded together with a letter describing the loss to the Depositary. The Depositary will respond with the replacement requirements.

7. Substitute Form W-9 — U.S. Shareholders

In order to avoid "backup withholding" of United States income tax on payments made on the Plurilock Shares, a Shareholder that is a U.S. holder (as defined below) must generally provide the person's correct taxpayer identification number ("**TIN**") on the Substitute Form W-9 above and certify, under penalties of perjury, that such number is correct, that such Shareholder is not subject to backup withholding, and that such Shareholder is a U.S. person (including a U.S. resident alien). If the correct TIN is not provided or if any other information is not correctly provided, payments made with respect to the Plurilock Shares may be subject to backup withholding of 24%. For the purposes of this Letter of Transmittal, a "U.S. holder" or "U.S. person" means: a beneficial owner of Plurilock Shares that, for United States federal income tax purposes, is (a) a citizen or resident of the United States, (b) a corporation, or other entity classified as a corporation for United States federal income tax purposes, that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia, (c) an estate if the income of such estate is subject to United States federal income tax regardless of the source of such income, (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for United States federal income tax purposes or (ii) a United States court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust, or (e) a partnership, limited liability company or other entity classified as a partnership for United States tax purposes that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia.

Backup withholding is not an additional United States income tax. Rather, the United States income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained provided that the required information is furnished to the IRS.

Certain persons (including, among others, corporations, certain "not-for-profit" organizations, and certain non-U.S. persons) are not subject to backup withholding. A Shareholder that is a U.S. holder should consult his or her tax advisor as to the shareholder's qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

The TIN for an individual United States citizen or resident is the individual's social security number.

The "Awaiting TIN" box of the substitute Form W-9 may be checked if a Shareholder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. If the "Awaiting TIN" box is checked, the Shareholder that is a U.S. holder must also complete the Certificate of Awaiting Taxpayer Identification Number found below the Substitute Form W-9 in order to avoid backup withholding. If a Shareholder that is a U.S. holder completes the Certificate of Awaiting Taxpayer Identification Number but does not provide a TIN within 60 days, such Shareholder will be subject to backup withholding at a rate of 24% until a TIN is provided.

Failure to furnish TIN — If you fail to furnish your correct TIN, you are subject to a penalty of U.S.$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Non-U.S. holders receiving payments in the U.S. should return a completed Form W-8BEN, a copy of which is available from the Depositary upon request.

8. Privacy Notice

Computershare is committed to protecting your personal information. In the course of providing services to you and our corporate clients, we receive non-public personal information about you from transactions we perform for you, forms you send us, other communications we have with you or your representatives, etc. This information could include

your name, contact details (such as residential address, correspondence address, email address), social insurance number, survey responses, securities holdings and other financial information. We use this to administer your account, to better serve your and our clients' needs and for other lawful purposes relating to our services. Computershare may transfer personal information to other companies located outside of your province within Canada, or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where we share your personal information with other companies to provide services to you, we ensure they have adequate safeguards to protect your personal information as per applicable Canadian privacy laws. We also ensure the protection of rights of data subjects under the General Data Protection Regulation, where applicable. We have prepared a Privacy Code to tell you more about our information practices, how your privacy is protected and how to contact our Chief Privacy Officer. It is available at our website, www.computershare.com, or by writing to us at 320 Bay Street, 14th Floor, Toronto, Ontario, M5H 4A6. Computershare will use the information you are providing in order to process your request and will treat your signature(s) as your consent to us so doing.

The Depositary is:

COMPUTERSHARE INVESTOR SERVICES INC.

By Hand or by Courier

320 Bay Street, 14th Floor
Toronto, Ontario
M5H 4A6

By Mail

P.O. Box 7021
31 Adelaide St E
Toronto, ON M5C 3H2
Attention: Corporate Actions

For Enquiries Only

Toll Free: 1-800-564-6253
E-Mail: corporateactions@computershare.com