

District: British Columbia  
Division No. 02 – Victoria  
Estate No. 11-3165762  
Court No. B-240583  
Vancouver Registry

**IN THE SUPREME COURT OF BRITISH COLUMBIA  
IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF  
LLAMAZOO INTERACTIVE INC.

INSOLVENT PERSON

**ORDER MADE AFTER APPLICATION**

**APPROVAL AND VESTING ORDER**

BEFORE THE HONOURABLE

Justice Burke

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)  
)

February 24, 2025

THE APPLICATION of LlamaZOO Interactive Inc. ("**LlamaZOO**" or the "**Applicant**") coming on for hearing at Vancouver, British Columbia, on the 24 day of February, 2025; AND ON HEARING Jordan Schultz, counsel for the Applicant, and those other counsel listed on **Schedule "A"** hereto, and no one else appearing, although duly served; AND UPON READING the material filed, including Affidavit #2 of Charles Lavigne made February 13, 2025 (the "**Affidavit**") and the report of Crowe Mackay & Company Ltd., in its capacity as Proposal Trustee (in such capacity, the "**Proposal Trustee**"), dated February 20, 2025 (the "**Report**");

THIS COURT ORDERS AND DECLARES THAT:

1. The time for service of the Notice of Application for this order and the supporting materials be and is abridged such that this application is properly returnable today, without need for further service or notice.
2. Pursuant to Section 50.4(9) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c-B-3, as amended (the "**BIA**"), the time for LlamaZOO to file a proposal, and the corresponding stay of proceedings provided for in Section 69 of the BIA, be extended from February 26, 2025 to 11:59 pm on April 12, 2025.
3. The sale transaction (the "**Transaction**") contemplated by the Asset Purchase Agreement dated February 7, 2025 (the "**Sale Agreement**") between the Applicant and KPMG LLP (the "**Purchaser**"), a copy of which is attached as **Schedule "B"** to this Order is hereby approved, and the Sale Agreement is commercially reasonable. The execution of the Sale Agreement by the Applicant is hereby authorized and approved, and the Applicant is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance to the Purchaser of the assets described in the Sale Agreement (the "**Purchased Assets**").

4. Upon delivery by the Proposal Trustee to the Purchaser of a certificate substantially in the form attached as **Schedule "C"** hereto (the "**Certificate**"), all of the Applicant's right, title and interest in and to the Purchased Assets described in the Sale Agreement shall vest absolutely in the Purchaser in fee simple, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of this Court dated December 20, 2024; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* of British Columbia or any other personal property registry system; (iii) those Claims listed on **Schedule "D"** hereto; and (iv) any interests or claims by the parties listed on **Schedule "E"** hereto; (all of which are collectively referred to as the "**Encumbrances**"), and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.
5. For the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets (the "**Net Sale Proceeds**") shall stand in the place and stead of the Purchased Assets, and from and after the delivery of the Certificate all Claims shall attach to the Net Sale Proceeds with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having had possession or control immediately prior to the sale.
6. The Proposal Trustee is authorized to make distributions from the Net Sale Proceeds to any creditor that asserts a secured Claim in the Purchased Assets, upon the Proposal Trustee's satisfaction as to the validity of any such Claim, without further Order of the Court.
7. The Proposal Trustee is to file with the Court a copy of the Certificate forthwith after delivery thereof.
8. Pursuant to Section 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act* or Section 18(10)(o) of the *Personal Information Protection Act* of British Columbia, the Applicant and Proposal Trustee are hereby authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the company's records pertaining to the Applicant's past and current employees, including personal information of those employees listed in Schedule D to the Sale Agreement. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Applicant.
9. Subject to the terms of the Sale Agreement, vacant possession of the Purchased Assets shall be delivered by the Applicant to the Purchaser at 12:00 noon on the Closing Date (as defined in the Sale Agreement).
10. The Applicant, with the consent of the Proposal Trustee and the Purchaser, shall be at liberty to extend the Closing Date to such later date as those parties may agree without the necessity of a further Order of this Court, provided that the Closing Date occurs on or before the Outside Date (as defined in the Sale Agreement).
11. Notwithstanding:
  - (a) these proceedings;
  - (b) any applications for a bankruptcy order in respect of the Applicant now or hereafter made pursuant to the *Bankruptcy and Insolvency Act* and any bankruptcy order issued pursuant to any such applications; and

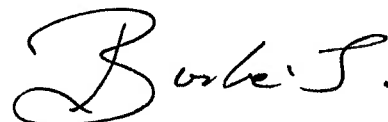
(c) any assignment in bankruptcy made by or in respect of the Applicant,

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Applicant and shall not be void or voidable by creditors of the Applicant, nor shall it constitute or be deemed to be a transfer at undervalue, fraudulent preference, assignment, fraudulent conveyance or other reviewable transaction under the *Bankruptcy and Insolvency Act* or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

12. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body, wherever located, to give effect to this Order and to assist the Applicant and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant as may be necessary or desirable to give effect to this Order or to assist the Applicant and its agents in carrying out the terms of this Order.
13. The Applicant, the Purchaser or the Proposal Trustee have liberty to apply for such further or other directions or relief as may be necessary or desirable to give effect to this Order.
14. Endorsement of this Order by counsel appearing, except for counsel to the Applicant, is hereby dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

Signature of counsel to the Applicant  
☐ Party ☒ Lawyer for the Petitioners



BY THE COURT

  
REGISTRAR IN BANKRUPTCY

**Schedule A**

**List of Counsel**

| <b>Name of Counsel</b> | <b>Appearing For</b> |
|------------------------|----------------------|
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**Schedule B**

**Purchase Agreement – see attached**

ASSET PURCHASE AGREEMENT

THIS AGREEMENT is made as of February 7, 2025 (the "**Effective Date**")

BETWEEN:

**LLAMAZOO INTERACTIVE INC.**, a corporation incorporated under the laws of British Columbia and having an address at 989 Iota Place, Langford, BC V9C 3T1

(the "**Vendor**")

AND:

**KPMG LLP**, a limited liability partnership existing under the laws of the Province of Ontario and having an address at 333 Bay Street, Suite 4600, Bay Adelaide Centre, Toronto, Ontario M5H 2S5

(the "**Purchaser**")

BACKGROUND:

- A. The Vendor is the owner of all Intellectual Property Rights (as defined below), and a platform named "LlamaZoo Digital Twin Platform" or "Clarity SBI (Spatial Business Intelligence) Platform" through which the Vendor carries on the business of providing technology and software services (the "**Business**").
- B. On December 13, 2024, the Vendor initiated proceedings (the "**NOI Proceedings**") under the *Bankruptcy and Insolvency Act*, R.S.C. 1985 c.B-3 (the "**BIA**") by filing a Notice of Intention to Make a Proposal pursuant to section 50.4(1) of the BIA. Crowe Mackay LLP was appointed as proposal trustee (in such capacity, the "**Proposal Trustee**").
- C. On December 20, 2024, the Supreme Court of British Columbia (the "**Court**") made an order approving an interim financing facility of up to \$100,000 (the "**DIP Financing**") to be advanced by the Purchaser and granting a charge in favour of the Purchaser (the "**DIP Charge**").
- D. The Vendor has agreed to sell and assign to the Purchaser, and the Purchaser desires to purchase and acquire from the Vendor, all of the Vendor's right, title and interest in and to the assets which relate to the Business, all upon the terms and subject to the conditions provided in this Agreement.

NOW THEREFORE in consideration of the respective representations, warranties, covenants, agreements, and indemnities herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

ARTICLE 1  
INTERPRETATION

1.1 **Definitions.** In this Agreement:

- (a) "**Affiliate**" of a Person means any other Person that, directly or indirectly through one or more intermediaries, controls, is controlled by, or is under common control with, such Person. The term "control" means the power to direct or cause the direction of the management and policies of a Person, whether through the ownership of voting securities,

by contract or otherwise, and "controlled by" and "under common control with" have correlative meanings.

- (b) **"Agreement"** means this asset purchase agreement and all schedules, whether attached or incorporated by reference, in each case, as supplemented, amended, restated or replaced from time to time by a written agreement signed by the Parties.
- (c) **"BIA"** has the meaning set forth in Background B.
- (d) **"Business"** has the meaning set forth in Background A.
- (e) **"Business Day"** means a day other than a Saturday, Sunday or statutory holiday in Vancouver, British Columbia.
- (f) **"Business Records"** means all documents, files, records, reports, agreements, plans, specifications, drawings, surveys and correspondence in the Vendor's possession or control relating to the Business or any of the Purchased Assets.
- (g) **"Closing"** means the completion of the Transactions on the Closing Date.
- (h) **"Closing Date"** means five Business Days after the granting of the Vesting Order, or such other date as may be agreed to by the Parties in writing.
- (i) **"Closing Time"** means 12:01 a.m., local Vancouver time, on the Closing Date.
- (j) **"Court"** has the meaning set forth in Background C.
- (k) **"Customer Lists"** means all prospective licensee and customer lists with respect to the Business, and all accounts, files, correspondence and databases and other information relating to customers of the Vendor.
- (l) **"DIP Charge"** has the meaning set forth in Background C.
- (m) **"DIP Financing"** has the meaning set forth in Background C.
- (n) **"Documentation"** has the meaning set forth in Schedule A.
- (o) **"Effective Date"** means the effective date of this Agreement as specified at the top of the first page of this Agreement.
- (p) **"Encumbrance"** means any encumbrance of any kind whatever (registered or unregistered) and includes any security interest, mortgage, lien, hypothec, pledge, hypothecation, assignment, charge, security under section 426 or section 427 of the *Bank Act* (Canada), trust or deemed trust (whether contractual, statutory or otherwise arising), any adverse claim or joint ownership interest, grant of any exclusive licence or sole licence, or any other right, option or claim of others of any kind whatever, affecting the Purchased Assets, any covenant or other agreement, restriction or limitation on the transfer of the Purchased Assets or the use thereof, or a deposit by way of security, a restrictive covenant, limitation, agreement or right of way, restriction, encroachment, burden or title reservation of any kind affecting any rights or privileges capable of becoming any of the foregoing.
- (q) **"Excluded Assets"** has the meaning set forth in Section 2.2.

- (r) **"Excluded Liabilities"** means any liabilities of the Vendor that are not expressly assumed by the Purchaser under this Agreement. For greater certainty, and without limitation, the following are excluded liabilities:
- (i) any Taxes of or relating to the Business or the Purchased Assets, including statutory deductions and remittances, GST and sales taxes, in respect to any period prior, up to and including the Closing Date;
  - (ii) any liabilities or Encumbrances in respect of any litigation involving the Vendor, the Purchased Assets or the Business commenced or threatened or resulting from any event or circumstance prior to the Closing Date;
  - (iii) any other Encumbrance made, filed, claims, perfected or otherwise arising or resulting from any event or circumstance prior to the Closing Date;
  - (iv) any liabilities owing to or Encumbrances claimed by or in favour of any employees that relate to any period prior to the Closing Date, including outstanding salaries, wages, vacation pay, overtime pay, commissions or and bonuses owing to any employees, any severance or other termination obligations, and any liability for employer health tax;
  - (v) all executive personnel agreements, officer or director agreements, employee benefit plans or payments, pension obligations, employee tax withholding obligations, employee health or dental plan obligations, all employee complaints or claims, labour relations board actions or other employee proceedings and similar obligations;
  - (vi) all shares or capital stock or other equity interests;
  - (vii) any contracts that are not listed in Schedule A; and
  - (viii) all liabilities for payments of fees for the operation of the business and the Purchased Assets up to the Closing Date.
- (s) **"Governmental Authority"** means: (i) any court, judicial body or arbitral body; (ii) any domestic or foreign government whether multinational, national, federal, provincial, territorial, state, municipal or local and any governmental agency, governmental authority, governmental tribunal or governmental commission of any kind whatever; (iii) any subdivision or authority of any of the foregoing; (iv) any quasi-governmental or private body exercising any regulatory, expropriation or taxing authority under or for the account of any of the above; (v) any supranational or regional body; and (vi) any stock exchange.
- (t) **"including"** means "including without limitation" and the term "including" shall not be construed to limit any general statement which it follows to the specific or similar items or matters immediately following it.
- (u) **"Intellectual Property Rights"** means all rights and interests associated with all or any intellectual and industrial property of any kind including the following: (a) patents, patent disclosures and inventions (whether patentable or not), industrial property rights; (b) Trademarks, service marks, trade dress, trade names, logos, corporate names and domain names, together with all of the goodwill associated therewith; (c) copyrights and copyrightable works (including computer programs), mask works and rights in data and databases, and moral rights; (d) Trade Secrets; and (e) all other intellectual property rights of every kind and nature, in each case whether registered or unregistered and including all



applications for, and renewals or extensions of, combinations, continuations, continuations-in-part, divisions or reissues of, such rights, and all similar or equivalent rights or forms of protection provided by applicable Law in any jurisdiction throughout the world, including all past, present and future rights.

- (v) **"Key Personnel"** means those individuals listed in Schedule D.
- (w) **"Law"** means any statute, law, ordinance, regulation, rule, code, order, constitution, treaty, common law, judgment, decree, other requirement or rule of any federal, provincial, local or foreign government or political subdivision thereof, or any arbitrator, court or tribunal of competent jurisdiction.
- (x) **"NOI Proceeding"** has the meaning set forth in Background B.
- (y) **"Order"** means any order, judgment, injunction, decree, stipulation, determination, award, decision or writ of any court, tribunal, arbitrator or Governmental Authority or other Person.
- (z) **"Outside Date"** means March 31, 2025 or such other date as agreed to by the Parties.
- (aa) **"Parties"** means the Vendor and the Purchaser.
- (bb) **"Person"** shall be broadly interpreted and includes an individual, body corporate, partnership, joint venture, trust, association, unincorporated organization, any Governmental Authority, the executors, administrators or other legal representatives of an individual or any other entity recognized by law and pronouns have a similarly extended meaning.
- (cc) **"Personal Information"** means information about an identifiable individual as defined in Privacy Law.
- (dd) **"Privacy Law"** means the *Personal Information Protection Act* (British Columbia), *Personal Information Protection and Electronic Documents Act* (Canada), the equivalent legislation in other provinces or territories of Canada, and any comparable law of any other jurisdiction that applies to the Business.
- (ee) **"Proposal Trustee"** has the meaning as set forth in Background B.
- (ff) **"PST Act"** means the *Provincial Sales Tax Act* (British Columbia).
- (gg) **"Purchase Price"** means the purchase price to be paid by the Purchaser to the Vendor for the Purchased Assets, as provided in Section 3.1.
- (hh) **"Purchased Assets"** means the assets described in Schedule A.
- (ii) **"Purchased IP"** means those Intellectual Property Rights forming part of the Purchased Assets as described in Schedule A.
- (jj) **"Source Code"** means the human readable source code (including flash .swf source code, server source code and JAVA source code), together with all related flow charts and technical documentation, complete maintenance documentation, procedures, schematic diagrams and annotations which comprise the precoding detail design specification, including a description of the procedure for generating object code, of any or all of the following: (i) computer programs and other software, including software implementations

of algorithms, models and methodologies, including libraries, subroutines and other components thereof; (ii) computerized databases and other computerized compilations and collections of data or information, including all data and information included in such databases, compilations or collections; or (iii) screens, user interfaces, command structures, report formats, templates, menus, buttons and icons, to which it relates, in the programming language in which such software was written, all of a level sufficient to enable a programmer reasonably fluent in such programming language to understand, operate, support, maintain and develop modifications, upgrades, updates, enhancements, improvements, new versions of, and computer programs compatible with, such software.

- (kk) **"Tax Act"** has the meaning set forth in Section 3.3.
- (ll) **"Taxes"** means any taxes, duties, levies, imposts, sales taxes, use taxes, value added taxes, goods and services taxes, harmonized sales taxes, stamp taxes, fees, assessments, withholdings, dues and other similar charges of any nature whatsoever, including any interest and penalties, imposed or collected by any Governmental Authority.
- (mm) **"Third Party"** means any Person other than the Vendor or the Purchaser. For the purposes of this Agreement, the Parties' Affiliates are Third Parties.
- (nn) **"Trade Secrets"** means all trade secrets, know-how, technical information, documentation, commercial information and other information of the Vendor having a business value that is not generally known to the public, including but not limited to Source Code, inventions, unfiled invention disclosures, improvements, customer information, data, databases (whether or not registered), designs, distribution information, drawings, flow sheets, formulas, and proprietary methods, processes, techniques, formulae and technology.
- (oo) **"Trademark"** means any trademark, whether registered or unregistered), logo, service mark or trade name.
- (pp) **"Transactions"** means the asset purchase and sale transaction and other related transactions contemplated in this Agreement.
- (qq) **"Vendor Software"** has the meaning set forth in Schedule A.
- (rr) **"Vesting Order"** means an order made by the Court, in substantially the form attached as Schedule E and satisfactory to the Vendor and the Purchaser, each acting reasonably: (a) approving the sale of the Purchased Assets to the Purchaser on the terms of this Agreement; and (b) on completion of the Transactions under this Agreement, vesting title in the Purchased Assets in and to the Purchaser free and clear of all Encumbrances.

**1.2 Headings and References.** The division of this Agreement into articles, sections, subsections and schedules and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement. The article, section, subsection and schedule headings in this Agreement are not intended to be full or precise descriptions of the text to which they refer and are not to be considered part of this Agreement. All uses of the words "hereto", "herein", "hereof", "hereby" and "hereunder" and similar expressions refer to this Agreement as a whole and not to any particular section or portion of it. References to an Article, Section, Subsection or Schedule refer to the applicable article, section, subsection or schedule of this Agreement unless otherwise specifically provided.

**1.3 Schedules.** The following Schedules form part of this Agreement:

|            |                           |
|------------|---------------------------|
| Schedule A | Purchased Assets          |
| Schedule B | Excluded Assets           |
| Schedule C | Purchase Price Allocation |
| Schedule D | Key Personnel             |
| Schedule E | Form Of Vesting Order     |

**1.4 Currency.** Unless specified otherwise, all statements of or references to dollar amounts in this Agreement are to Canadian dollars.

**1.5 Knowledge Qualifiers.** In the case of the Vendor, the phrase "to the knowledge of" or similar phrases mean the actual knowledge of any directors or officers of the Vendor after due inquiry.

## **ARTICLE 2 PURCHASE AND SALE OF PURCHASED ASSETS**

**2.1 Purchase and Sale of Purchased Assets.** On the terms and conditions set forth in this Agreement, the Vendor shall sell, convey, assign, transfer, and deliver to the Purchaser, and the Purchaser shall purchase and acquire from the Vendor, free and clear of any Excluded Liabilities and Encumbrances, all of the Vendor's right, title and interest in and to the Purchased Assets, effective as of the Closing Time.

**2.2 Excluded Assets.** For the purpose of clarification, the Purchased Assets will not include the assets set forth in Schedule B (the "Excluded Assets").

## **ARTICLE 3 PURCHASE PRICE**

**3.1 Purchase Price.** The consideration for the Purchased Assets shall be \$1,450,000 (the "Purchase Price"), plus the applicable 13% HST. The Vendor and the Purchaser declare that the Purchase Price represents their best estimate of the fair market value of the Purchased Assets as at the Effective Date.

**3.2 Payment of Purchase Price.** The Purchase Price will be payable as follows: (a) assumption and payment of all amounts outstanding under the DIP Financing and secured by the DIP Charge; and (b) the balance in cash on the Closing Date, paid to the Proposal Trustee by certified cheque or bank draft or wire transfer deposited into the account of its choice of immediately available funds.

**3.3 Price Allocation.** The Vendor and the Purchaser agree to allocate the Purchase Price among the Purchased Assets for all purposes (including Taxes and financial accounting) as set out in Schedule C. The portion of the Purchase Price allocated to the Vendor Software shall be attributed in its entirety to the Source Code of such Vendor Software in non-executable form. The Purchaser and Vendor shall file all tax returns (including amended returns and claims for refund) and elections required or desirable under the *Income Tax Act* (Canada) (the "Tax Act") in a manner consistent with such allocation.

## **ARTICLE 4 REPRESENTATIONS AND WARRANTIES OF THE VENDOR**

**4.1 Representations and Warranties of the Vendor.** The Vendor represents and warrants to the Purchaser as set out in the following Sections of this Article 4 and acknowledges that the Purchaser is relying upon such representations and warranties in entering into this Agreement.

**4.2 Business Records.** The Vendor covenants that it has made and until the Closing Date will make available to the Purchaser copies of Business Records within the Vendor's possession or control, and the Purchaser will be entitled to make copies of such material in those files as the Purchaser may reasonably request. If, for any reason, the transaction contemplated by this Agreement is not completed, the Purchaser will promptly return such Business Records and copies, without retaining any copies.

**4.3 Corporate Matters.**

- (a) The Vendor is a corporation duly incorporated, organized and validly existing under the Laws of its jurisdiction of incorporation.
- (b) Subject to obtaining the Vesting Order, the Vendor has all necessary corporate power and authority to own the Purchased Assets and to execute and deliver, and to observe and perform its covenants and obligations under, this Agreement.
- (c) This Agreement has been duly executed and delivered by the Vendor, and, subject to obtaining the Vesting Order, this Agreement constitutes a valid and binding obligation of the Vendor enforceable against it in accordance with its terms.

**4.4 Absence of Conflicting Agreements.** None of the execution and delivery of, or the observance and performance by the Vendor of any covenant or obligation under, this Agreement (including consummation of the Transactions):

- (a) contravenes or results in, or will contravene or result in, a material violation of or a default under (with or without the giving of notice or lapse of time, or both) or in the acceleration of any obligation under:
  - (i) any applicable Law (including any Privacy Law);
  - (ii) any privacy policy of the Vendor or the Business; or
  - (iii) the governing documents, directors' resolutions or shareholders' resolutions of the Vendor; or
- (b) results in the creation or imposition of any Encumbrance on the Vendor or any of the Purchased Assets.

**4.5 Consents, Approvals.** Except for the Vesting Order:

- (a) no consent, approval, authorization, registration, declaration or filing with any Governmental Authority is required by the Vendor in connection with the execution and delivery of this Agreement or the observance and performance by the Vendor of any obligations under this Agreement or as a condition to the lawful completion of the Transactions; and
- (b) no consent or approval is required to be obtained by the Vendor in connection with the execution and delivery by the Vendor of this Agreement to: (i) avoid the breach of any contract or the creation of any Encumbrance on any of the Purchased Assets; or (ii) to enable the Purchaser to own and operate the Purchased Assets following the Effective Date.

**4.6 Title to Purchased Assets.** Schedule A sets forth a complete and accurate list, or description, of the Purchased Assets. Except for those noted on Exhibit A-2 to Schedule A, the Vendor is the exclusive registered, legal and beneficial owner of the Purchased Assets with good and marketable title thereto, free and clear of all title defects or Encumbrances. Except for those noted on Exhibit A-2 to

Schedule A, none of the Purchased Assets is granted or licensed from any Third Party and no Purchased Asset is granted or licensed to any Third Party except in the ordinary and usual course of the Business. The Vendor has not engaged in patent or copyright misuse or any fraud or inequitable conduct in connection with the Purchased Assets.

**4.7 Customer Data.** The Vendor has, or will prior to closing, delete and expunge all customer data from the Purchased Assets.

**4.8 Condition of Purchased Assets.** Except as set out in Exhibit A-2 to Schedule A, the Purchased Assets, as delivered to the Purchaser at Closing, will be sufficient to permit the continued operation of the Purchased Assets, including the Vendor Software, in the same manner as conducted by the Vendor in the operation of the Business as of the date hereof. Exhibit A-2 to Schedule A is an accurate and up-to-date list of all paid and unpaid third party software used in relation to the operation of the Purchased Assets or otherwise required for the Purchased Assets to fully function, including, but not limited to, any and all software, software as a service (SaaS) or cloud platforms utilized by the Vendor as of the date of this Agreement.

**4.9 Intellectual Property.**

- (a) Purchased IP. All Purchased IP is valid, subsisting, and enforceable. The Vendor has not assigned or otherwise transferred ownership of, or agreed to assign or otherwise transfer ownership of, any Intellectual Property Right in the Purchased IP to any other Person. The Vendor owns or otherwise has, and after the Closing, the Purchaser will have, all Intellectual Property Rights needed to use the Purchased Assets as currently used in the Business.
- (b) Disclosure. The Vendor has maintained the confidentiality of all Purchased IP, that the Vendor has not disclosed the code to any Third Party.
- (c) Third Party Infringement of Purchased IP. To the knowledge of the Vendor, no Person has infringed, misappropriated or otherwise violated or is currently infringing, misappropriating or otherwise violating, any Purchased IP. Neither the Vendor nor any of its representatives have sent any letter or other written or electronic communication or correspondence regarding any actual, alleged or suspected infringement, misappropriation or other violation of any Purchased IP (including cease and desist letters and invitations to take a license).
- (d) No Infringement of Third Party IP Rights. No Purchased IP has ever infringed (directly, contributorily, by inducement, or otherwise), misappropriated, or otherwise violated or made unlawful use of any Intellectual Property Right of any other Person. No Purchased IP, and no method or process used in the design or development of any the Purchased IP, infringes, violates, or makes unlawful use of any Intellectual Property Right of, or contains any Intellectual Property misappropriated from, any other Person. There is no basis for a claim that the Vendor or the Business has infringed or misappropriated any Intellectual Property Right of another Person or that any Purchased IP, or any method or process used in the design or development of any Purchased IP, infringes, violates, or makes unlawful use of any Intellectual Property Right of, or contains any Intellectual Property misappropriated from, any other Person.
- (e) Confidential Information. The Vendor has taken all reasonable steps to maintain the confidentiality of and otherwise protect and enforce its rights in Trade Secrets and other confidential or proprietary information included in the Purchased IP.

- (f) Possession of Source Code. Except for EasyAnatomy Interactive Inc., and subject to the release and waiver delivered pursuant to Section 8.2(b)(iv), no Third Party has access to, possession of, or is entitled to make use of the Source Code including any right or claim to own, license, use or copy the Source Code. EasyAnatomy Interactive Inc. has no right to seek updated copies of the Source Code from the Vendor or the Purchaser.

#### **4.10 Taxes.**

- (a) The Vendor is registered for purposes of the *Excise Tax Act* (Canada) and its GST /HST registration number is 80269 2780 RT0001.
- (b) The Vendor is not a non-resident of Canada for the purposes of section 116 of the Tax Act.
- (c) The Vendor is registered for purposes of the PST Act and its registration number is 1054-6720.

**4.11 Compliance With Laws.** The Vendor is conducting the Business in material compliance with all applicable federal, provincial, state or municipal statutes and Laws, including:

- (a) Privacy Law. The Vendor has complied at all times with all applicable data protection or Privacy Law in connection with the collection, use and disclosure of Personal Information by the Vendor in connection with the Business. The Vendor has a privacy policy governing the collection, use and disclosure of Personal Information by and has collected, used and disclosed Personal Information in accordance with such policy.
- (b) Anti-Corruption Laws. Neither the Vendor, nor any of its officers, directors, employees, representatives or joint venture partners, in carrying out or representing the Business anywhere in the world, have violated the Corruption of Foreign Public Officials Act (Canada), the U.S. Foreign Corrupt Practices Act, or the anti-corruption laws of any other jurisdiction where the Business is carried.

### **ARTICLE 5 REPRESENTATIONS AND WARRANTIES OF THE PURCHASER**

**5.1 Representations and Warranties of the Purchaser.** The Purchaser represents and warrants to the Vendor as set out in the following Sections of this Article 5 and acknowledges that the Vendor is relying upon such representations and warranties in entering into this Agreement.

#### **5.2 Corporate Matters.**

- (a) The Purchaser is a limited liability partnership duly formed under the Laws of its jurisdiction of Ontario. No proceedings have been taken or authorized by the Purchaser or, to the knowledge of the Purchaser, by any other Person, with respect to the bankruptcy, insolvency, liquidation, dissolution or winding up of the Purchaser.
- (b) The Purchaser has all necessary power and capacity to execute and deliver, and to observe and perform its covenants and obligations under, this Agreement.
- (c) The Purchaser has taken all partnership action necessary to authorize the execution and delivery of, and the observance and performance of its covenants and obligations under, this Agreement.

- (d) This Agreement has been duly executed and delivered by the Purchaser, and this Agreement constitutes a valid and binding obligation of the Purchaser enforceable against the Purchaser in accordance with its terms.

**5.3 Absence of Conflicting Agreements.** None of the execution and delivery of, or the observance and performance by the Purchaser of any covenant or obligation under, this Agreement contravenes or results in (with or without the giving of notice or lapse of time, or both) or will contravene or violate in any material respect or result in any material breach or default of, or acceleration of any material obligation under:

- (a) any applicable Law;
- (b) the governing documents or partner resolutions of the Purchaser; or
- (c) any contract, agreement, obligation or instrument to which the Purchaser is a party or by which the Purchaser is affected or bound.

## **ARTICLE 6 COVENANTS**

**6.1 Conduct of Business Prior to Closing.** Except as otherwise contemplated or permitted by this Agreement, during the period from the Effective Date to the Closing Date, the Vendor shall:

- (a) *No Breach* — Not take any action or omit to take any action which would, or would reasonably be expected to, result in a breach of or render untrue any representation, warranty, covenant, or other obligation of the Vendor contained herein;
- (b) *Preserve Business* — Use commercially reasonable efforts, in the context of the Transaction and resources of the Business, to preserve intact the Business and Purchased Assets and promote and preserve for the Purchaser the goodwill of customers and any other Persons having business relations with the Vendor and Business; and
- (c) *Necessary Steps* — Use commercially reasonable efforts to take all necessary actions, steps and proceedings that are necessary or desirable to approve or authorize, or to validly and effectively undertake, the execution and delivery of this Agreement and the completion of the purchase and sale of the Purchased Assets.

**6.2 Confidentiality Obligation.** The Vendor recognizes and agrees that any financial, market and technical information, business information, methods and plans, Trade Secrets, technical expertise, Personal Information, and other information relating to or used in the Business, which are included in, or which are in respect of, the Purchased Assets (the "**Business Material**") shall be kept confidential by the Vendor; provided, however, that any such Business Material may be disclosed:

- (a) if specifically consented to in writing by the Purchaser; or
- (b) if required by applicable Law or by an order of a court of competent jurisdiction.

**6.3 Exceptions to Confidentiality Obligation.** The provisions of Section 6.2 shall not apply to information which becomes generally available to the public other than as a result of a disclosure by the Vendor.

## ARTICLE 7 CONDITIONS TO CLOSING

**7.1 Purchaser's Conditions.** The obligations of the Purchaser to complete the purchase of the Purchased Assets shall be subject to the satisfaction of, or compliance with, on or before the Closing Date, each of the following conditions precedent.

- (a) *Truth and Accuracy of Representations of the Vendor at Closing* — The representations and warranties of the Vendor made in Article 4 shall be true and correct at the Closing and with the same effect as if made at and as of the Closing and the Purchaser shall have received from the Vendor a certificate executed by a senior officer of the Vendor certifying the representations and warranties of the Vendor set forth in Article 4 are true and correct as at the Closing Date.
- (b) *Absence of Injunctions* — No injunction or restraining order of any Governmental Authority shall be in effect prohibiting the purchase and sale of the Purchased Assets and no action or proceeding shall have been instituted, threatened or be pending before any court or administrative tribunal to restrain or prohibit the purchase and sale of the Purchased Assets.
- (c) *Absence of Material Adverse Change of the Purchased Assets* — In the context of the Transaction, no additional event shall have occurred or condition or situation shall have arisen or legislation (whether by statute, rule, regulation, by-law or otherwise) shall have been introduced which might reasonably be expected to have a materially adverse effect to the Purchased Assets, including with respect to its operations, assets, liabilities or condition (financial or otherwise).
- (d) *Closing Documentation* — The Purchaser shall have received from the Vendor the closing documents set out in Section 8.2.
- (e) *Court Approval* — the Court shall have made the Vesting Order.

**7.2 Purchaser's Waiver.** The conditions set forth in Section 7.1 are for the exclusive benefit of the Purchaser and may be waived by the Purchaser in writing in whole or in part on or before the Closing Date; provided, however:

- (a) if the Purchaser waives the conditions under Subsection 8.2 with respect to any Key Personnel, then the Vendor shall use commercially reasonable efforts to enforce, for the benefit of the Purchaser, the obligations of such Key Personnel and any other employee of the Vendor not hired by the Purchaser under any assignment of Intellectual Property Rights or waiver of moral rights granted by such Person to the Vendor or contained in any employment agreement, shareholders agreement, or any other agreement between such Person and the Vendor, with respect to the Purchased Assets, the Purchased IP, and the Business. The Vendor shall, upon request by the Purchaser, assign to the Purchaser the Vendor's rights and benefits thereunder (to the extent assignable and not previously assigned), including the right for the Purchaser to seek equitable relief as a beneficiary under such agreements; and
- (b) notwithstanding any such waiver, the completion of the purchase and sale contemplated by this Agreement by the Purchaser shall not prejudice or affect in any way the rights of Purchaser in respect of the representation and warranties of the Vendor in this Agreement.



**7.3 Vendor's Conditions.** The obligations of the Vendor to complete the sale of the Purchased Assets shall be subject to the satisfaction of, or compliance with, on or before the Closing Date, of each of the following conditions precedent:

- (a) *Truth and Accuracy of Representations of the Purchaser at Closing* — The representations and warranties of the Purchaser made in Article 5 shall be true and correct at the Closing and with the same effect as if made at and as of the Closing and the Vendor shall have received from the Purchaser a certificate executed by a senior officer of the Purchaser certifying the representations and warranties of the Purchaser set forth in 5 are true and correct as at the Closing Date.
- (b) *Performance of Agreements* — The Purchaser shall have performed, satisfied and complied with its material obligations, covenants and agreements to be performed and complied with by it under this Agreement.
- (c) *Absence of Injunctions* — No injunction or restraining order of any Governmental Authority shall be in effect prohibiting the purchase and sale of the Purchased Assets and no action or proceeding shall have been instituted, threatened or be pending before any court or administrative tribunal to restrain or prohibit the purchase and sale of the Purchased Assets.
- (d) *Court Approval* — the Court shall have made the Vesting Order.

**7.4 Vendor's Waiver.** The conditions set forth in Section 7.3 are for the exclusive benefit of the Vendor and may be waived by the Vendor in writing in whole or in part on or before the Closing Date. Notwithstanding any such waiver, completion of the purchase and sale contemplated by this Agreement by the Vendor shall not prejudice or affect in any way the rights of the Vendor in respect of the warranties and representations of the Purchaser set forth in this Agreement.

## **ARTICLE 8 CLOSING**

**8.1 Place and Time of Closing.** The closing of the Transactions (the "**Closing**") shall take place on the Closing Date remotely via the electronic exchange of documents, or at such other place as the Purchaser and the Vendor may agree.

**8.2 Documents to be Delivered by the Vendor.** At the Closing, the Vendor will deliver or cause to be delivered to the Purchaser:

- (a) Court certified copy of the Vesting Order and any other orders of the Court as are necessary, all in a form registrable in all necessary offices required to effect the transfer of the Purchased Assets to the Purchaser;
- (b) the following ancillary agreements in form and content satisfactory to the Purchaser and its counsel:
  - (i) employment agreements between the Purchaser and each of the Key Personal Personnel as set out in Schedule D;
  - (ii) non-compete agreements between the Purchaser and Charles Tremblay-Lavigne and Kevin Oke, each duly executed by Charles Tremblay-Lavigne and Kevin Oke, respectively;

- (iii) an intellectual property assignment agreement in form and substance satisfactory to Purchaser (the "**IP Assignment**") duly executed by Vendor, transferring all of Vendor's right, title and interest in and to the domain name registrations, patents and patent applications and trademark registrations and applications included in the Purchased Assets to Purchaser;
  - (iv) a release and waiver in form and substance satisfactory to Purchaser duly executed by EasyAnatomy Interactive Inc., confirming, among other things, that it has no interest in the Purchased Assets; and
- (c) possession of the Purchased Assets.

## **ARTICLE 9 TERMINATION**

**9.1 Outside Date.** This Agreement shall terminate if the Closing has not occurred prior to or on the Outside Date, provided that the Vendor or the Purchaser may not terminate this Agreement if the reason for which the Closing has not occurred is attributable to such Party.

**9.2 Termination of the NOI Proceedings.** This Agreement shall terminate if the NOI Proceedings are terminated or vacated at any time prior to Closing.

**9.3 Vesting Order not Granted.** The Purchaser or the Vendor may terminate upon notice to the other party if the Court declines or refuses, at any time, to grant the Vesting Order, provided that the Vendor or Purchaser may not terminate this Agreement if the reason the Court declined or refused to make the Vesting Order is attributable to such Party.

**9.4 Termination by Purchaser.** The Purchaser, when not in default in any material respect in the performance of its obligations under this Agreement, may elect, without prejudice to any other rights, to terminate this Agreement at any time prior to Closing by written notice to the Vendor if there has been a material violation or breach by the Vendor of any material agreement, covenant, representation or warranty of the Vendor that would prevent the satisfaction of, or compliance with, any condition set forth in Section 7.3, and such violation or breach has not been waived by the Purchaser or cured by the Vendor within five (5) Business Days of the Purchaser providing notice to the Vendor.

**9.5 Termination by the Vendor.** The Vendor, when not in default in any material respect in the performance of its obligations under this Agreement, may elect, without prejudice to any other rights, to terminate this Agreement at any time prior to Closing by written notice to the Purchaser at any time prior to Closing by written notice to the Purchaser if there has been a material violation or breach of the Purchaser of any material agreement, covenant or representation or warranty of the Purchaser that would prevent the satisfaction of, or compliance with, any condition set forth in Section 7.3, and such violation or breach has not been waived by the Vendor or cured by the Purchaser within five (5) Business Days of the Vendor providing notice to the Purchaser.

**9.6 Effect of Termination.** If this Agreement is validly terminated as provided in this Article 9, then this Agreement shall become void and of no further force and effect and the Parties are released from all of their obligations under this Agreement; provided, that the obligations of the Parties described in Section 6.2, this Section 9.6 and Article 10 (General) will survive any such termination; provided, further, no such termination will relieve any Party from any liability for Willful Breaches occurring prior to the time of such termination. For purposes hereof, "Willful Breach" means a material breach of this Agreement that is a consequence of an act or omission knowingly undertaken or omitted by the breaching party hereto with the knowledge that such act or omission is a breach of this Agreement.

**ARTICLE 10  
GENERAL**

**10.1 Expenses.** Each Party shall pay all expenses it incurs in authorizing, preparing, executing and performing this Agreement and the Transactions, including all fees and expenses of its legal counsel, accountants or other representatives or consultants.

**10.2 Time.** Time is of the essence of each provision of this Agreement.

**10.3 Notices.** Any notice, direction, request or other communication required or contemplated by any provision of this Agreement shall be given in writing and will be given by delivering, or emailing the same to the Parties as follows:

(a) If to the Vendor, at:

989 Iota Place  
Langford, BC V9C 3T1

Attention: Charles Tremblay-Lavigne

Email: lavignec@gmail.com

with a copy to:

Dentons Canada LLP  
20<sup>th</sup> Floor – 250 Howe Street  
Vancouver BC V6C 3R8

Attention: Jordan Schultz and Arik Broadbent

Email: Jordan.Schultz@dentons.com and Arik.Broadbent@dentons.com

(b) If to the Purchaser, to:

KPMG LLP  
333 Bay Street, Suite 4600  
Toronto, Ontario M5H 2S5

Attention: General Counsel's Office

Email: rburrows@kpmg.ca

with a copy to (which shall not constitute notice):

Fasken Martineau DuMoulin LLP  
2900 - 550 Burrard Street  
Vancouver, B.C. V6C 0A3

Attention: Lisa Hiebert and Mishaal Gill

E-mail: LHiebert@fasken.com and MGill@fasken.com

Any such notice, direction, request or other communication will be deemed to have been given or made on the date on which it was delivered. Either Party may change its address for service from time to time by written notice in accordance with this Section 10.3.

**10.4 Assignment.** This Agreement is not assignable by either Party in whole or in part without the prior written consent of the other Party.

**10.5 Further Assurances.** Each Party shall do such acts and will execute such further documents, conveyances, deeds, assignments, transfers and the like, and will cause the doing of such acts and will cause the execution of such further documents as are within its power as any other Party may in writing at any time and from time to time reasonably request be done and or executed, in order to give full effect to the provisions of this Agreement.

**10.6 Remedies Cumulative.** The rights and remedies of the Parties under this Agreement are cumulative and in addition to and not in substitution for any rights or remedies provided by Law. Any single or partial exercise by any Party hereto of any right or remedy for default or breach of any term, covenant or condition of this Agreement does not waive, alter, affect or prejudice any other right or remedy to which such Party may be lawfully entitled for the same default or breach.

**10.7 Entire Agreement.** This Agreement constitutes the entire agreement among the Parties and there are no representations or warranties, express or implied, statutory or otherwise and no collateral agreements other than as expressly set forth or referred to in this Agreement. No amendment of this Agreement will be binding unless made in writing by all the Parties to this Agreement.

**10.8 Waiver of Rights.** Any waiver of, or consent to depart from, the requirements of any provision of this Agreement will be effective only if it is in writing and signed by the Party giving it, and only in the specific instance and for the specific purpose for which it has been given. No failure on the part of any Party to exercise, and no delay in exercising, any right under this Agreement will operate as a waiver of such right. No single or partial exercise of any such right will preclude any other or further exercise of such right or the exercise of any other right.

**10.9 Independent Legal Advice.** Each of the Parties acknowledge that it has been afforded the opportunity of receiving independent legal advice concerning this Agreement, and in the event that any party has executed this Agreement without the benefit of independent legal advice, such party hereby waives the right to receive such independent legal advice.

**10.10 Severability.** If any term or other provision of this Agreement is invalid, illegal or incapable of being enforced by any rule of law or public policy, all other conditions and provisions of this Agreement shall nevertheless remain in full force and effect so long as the economic or legal substance of this Agreement is not affected in any manner materially adverse to any Party. Upon such determination that any term or other provision is invalid, illegal or incapable of being enforced, the Parties shall negotiate in good faith to modify this Agreement so as to effect the original intent of the Parties as closely as possible in a mutually acceptable manner in order that the terms of this Agreement remain as originally contemplated to the fullest extent possible.

**10.11 Governing Law; Jurisdiction.** This Agreement will be governed by, and interpreted and enforced in accordance with, the Laws in force in the Province of British Columbia (excluding any rule or principle of the conflict of laws which might refer such interpretation to the laws of another jurisdiction) and the Laws of Canada applicable therein. Each Party irrevocably submits to the non-exclusive jurisdiction of the courts of British Columbia with respect to any matter arising hereunder or related hereto.

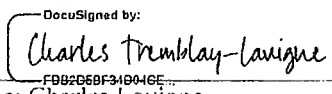
**10.12 Counterparts.** This Agreement may be executed in any number of counterparts. Each executed counterpart will be deemed to be an original. All executed counterparts taken together will constitute one agreement.

*[signature page follows]*

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

VENDOR:

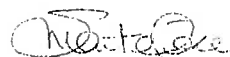
LLAMAZOO INTERACTIVE INC.

By:   
Name: Charles Lavigne

PURCHASER:

KPMG LLP

Per: \_\_\_\_\_



## SCHEDULE A PURCHASED ASSETS

The Purchased Assets are all the Vendor's assets, other than the Excluded Assets, including:

1. the computer software known as "LlamaZOO Digital Twin Platform" (and alternatively known as "Clarity SBI (Spatial Business Intelligence) Platform"), any other software or IP owned or currently in development, including those in "beta" form, by the Vendor, including the following:

- a. Clarity Editor
- b. Clarity 3D Digital Twin Engine
- c. Spatial Data Ingestion and Processing Pipeline
- d. Photogrammetry & Point Cloud Ingestion and Transformation Engine
- e. Business Data & ETL pipeline
- f. IoT Time Series Data Ingestion and Storage Pipeline
- g. Multi-layer, multi-layout Data Visualization Engine for Desktop
- h. Virtual Reality Visualization Engine
- i. Augmented Reality Visualization Engine
- j. Image and Video Capturing Engine
- k. Annotations, Bookmarking and Workflows Engine
- l. User Management Portal
- m. Massive scale object propagation system
- n. Large Area Streaming Engine
- o. Feature flag system for content and feature control by user/group
- p. Asset Library Management system for Smart Objects
- q. Asynchronous and Synchronous Collaboration Engine
- r. Hololens 2 Companion App, with holographic scanning
- s. Model Library System pipeline for Smart Objects conversion
- t. Process for Ingesting laser scanned data; and
- u. Minelife iPad Companion App with Augmented Reality

in each case, in Source Code and executable form, in electronic form uploaded to the Vendor designated Azure cloud hosted environment, including true, correct and complete copies of the current version and all updated and prior versions of that software (including any language translations of that software), including, but not limited to all modifications, enhancements and derivatives of such software, all prior and current development work and work in progress associated with such software and all relevant explanations of the Source Code and technical documentation and other information relating to such software or used by the Vendor in connection with the software, all Trade Secrets or proprietary information and other intellectual property rights associated with the software, maintenance tools (test programs and program specifications), proprietary or third party system utilities (compiler and assembler descriptions), and descriptions of the system/program generation and programs not owned by the Vendor which are required for use and/or support of the software (collectively, the "**Vendor Software**");

2. all user documentation and materials with respect to the Vendor Software, in electronic form uploaded to the Vendor designated Azure cloud hosted environment, including true, correct and complete copies of the current version and all updated versions of user guides, reference guides, help files, language translations, function and application training courses, workbooks and installation projects and all use reference guides and workbooks and all user documentation that exists for the Software, including the Vendor's standard form end user license agreement for the Vendor Software (collectively, the "**Documentation**");
3. any and all Intellectual Property Rights owned by the Vendor and used in the Business (the "**Purchased IP**"), including:
  - a. any and all Intellectual Property Rights related to the Vendor Software and Documentation;
  - b. any and all copyrights, copyright registrations or applications, patents and patent applications in any jurisdiction, including any related to the Vendor Software in Canada or the United States. For greater clarity, this includes United States Patent No. 11,804,011 b2 "Method and Apparatus for Interactive Volumetric Visualization";
  - c. the unregistered trademarks "LlamaZoo", "Guardian", "MineLife" and "TimberOps" and the right to the names "LlamaZoo", "Guardian", "MineLife" and "TimberOps" and all other trademarks, service marks, business names or good will associated with the Vendor Software and all registrations or applications for registration relating to such trademarks, service marks or business names;
4. all goodwill associated with the Business, Customer Lists and the exclusive right of the Purchaser to represent itself as carrying on the Business in continuation of and in succession to the Vendor;
5. all rights to enforce and to receive benefits under all agreements between the Vendor and any employee or independent contractor to the extent that they relate to confidentiality, non-competition, nondisclosure, ownership or assignment of proprietary rights relating to the Vendor Software, Documentation or other Intellectual Property Rights associated with the Vendor Software and Documentation; and
6. all URI.s, domain names, Web addresses, and social media accounts owned or registered to the name of the Vendor, in respect to the Business, listed in Exhibit A-1.



## EXHIBIT A-1

### REGISTERED URLS, REGISTERED DOMAINS, SOCIAL MEDIA ACCOUNTS

The following is a list of all URLs, domain names, Web addresses and social media accounts owned or registered to the name of the Vendor, in respect to the Business:

- (a) Domain Names:
  - (i) **llamazoo.com**
  - (ii) **Llamazoo.ca**
  - (iii) **Lamazoo.com**
  - (iv) **llamaz00.com**
  
- (b) Social Media:
  - (i) **x.com - @llamazoo**
  - (ii) **Meta**
    - (A) **@llamazoointeractive - instagram**
    - (B) **LlamaZOO Interactive Inc. – Facebook**
  - (iii) **LinkedIn - <https://www.linkedin.com/company/llamazoo/>**
  - (iv) **Vimeo.com - <https://vimeo.com/llamazoo>**
  - (v) **Youtube.com - @llamazoo7355**

## EXHIBIT A – 2

### List of Third Party Software

- AVProMovieCapture
- Better Lit Shader
- DOTween
- FileBrowser / UnityStandaloneFileBrowser
- ffmpeg
- GDAL
- IngameDebugConsole
- Newtonsoft.Json
- Playfab
- PointCloudTools
- PriorityQueue
- ProceduralUIImage
- Protobuf
- Runtime Transform Handles
- SignalR
- SQLite
- Vectrocity
- Vegetation Studio Pro
- ZeroLight
  
- .NET
- .NET Extensions
- .NET Handlebars engine
- .NET library for IMAP, POP3, and SMTP
- ASP.NET Core
- ASP.NET Core Identity
- Azure AMPQ Library
- Azure Libraries for .NET
- Azure SDK for .NET
- Azure WebJobs SDK
- Azure.Messaging.ServiceBus
- Azure.Storage.Files.DataLake
- Clipper
- Dapper
- EF Core for .NET
- Fluent Validation
- FullSerializer
- GeoJson.Net
- Google.Protobuf

- Grpc
- Grpc.AspNetCore
- Grpc.Core
- Grpc.Core.Api
- Grpc.Tools
- Humanizer
- IdentityModel Extensions for .NET
- Microsoft.AspNetCore.HttpsPolicy
- Microsoft.AspNetCore.Mvc
- Microsoft.AspNetCore.SignalR.Client
- Microsoft.Azure.Devices
- Microsoft.Azure.Functions.Extensions
- Microsoft.Bcl.AsyncInterfaces
- Microsoft.CodeAnalysis.CSharp
- Microsoft.Extensions
- Microsoft.Extensions.DependencyInjection.Abstractions
- Microsoft.Extensions.Http
- Microsoft.Extensions.Logging.Abstractions
- Microsoft.OpenAPI
- Microsoft/dotnet
- MimeKit
- MockHttpServer
- Moq
- MRTK
- NAudio
- Newtonsoft.Json
- Npgsql
- NuGet.Versioning
- NUnit
- NUnitTestAdapter
- OneOf
- RestSharp-Unity-NET-2.0
- Serilog.AspNetCore
- Serilog.Sinks.Console
- Serilog.Sinks.File
- Simple REST and HTTP API Client for .NET
- SimpleJson
- SuperSocket.ClientEngine.Core
- Swagger tools for ASP.NET Core APIs
- System.Buffers
- System.Collections.Specialized
- System.IdentityModel.Tokens.Jwt
- System.IO.Compression.ZipFile
- System.Linq

- System.Memory
- System.Net.NameResolution
- System.Net.Security
- System.Net.Sockets
- System.Numerics.Vectors
- System.Runtime.CompilerServices.Unsafe
- System.Runtime.Extensions
- System.Runtime.InteropServices
- System.Security.Cryptography.Algorithms
- System.Security.Cryptography.Encoding
- System.Security.Cryptography.Primitives
- System.Security.Cryptography.X509Certificates
- System.Text.RegularExpressions
- System.Threading
- System.Threading.Timer
- Triangle.Net
- WebSocket4Net

**SCHEDULE B**  
**EXCLUDED ASSETS**

The following is a list of the excluded assets:

- (a) the registered trademarks for "EasyAnatomy" and "Jetson VR";
- (b) any interest in any joint ventures;
- (c) all prepaid expenses;
- (d) all cash, guaranteed investment certificates and similar readily liquid instruments, and marketable securities;
- (e) all accounts or notes receivable held by the Vendor, and any security, claim, remedy or other right relating to any of the foregoing;
- (f) all work-in-progress in relation to any amounts outstanding for services;
- (g) amounts owing to the Vendor from any present or former partner, shareholder, officer, director or employee of the Vendor or any Affiliate of the Vendor or any Person with which the Vendor or any of the foregoing does not deal at arm's length within the meaning of the Tax Act;
- (h) insurance policies, including the cash surrender value thereof and all of the proceeds of any claims under those policies;
- (i) refundable Taxes paid by or owing to the Vendor prior to the Closing;
- (j) any tax credit or rebate attributable to any period or any portion of any period, ending on or before the Closing Date;
- (k) refunds in respect of assessments or reassessments for Taxes paid by or owing to the Vendor in respect of any period ending on or before the Closing Date;
- (l) the Vendor's records, financial statements and Tax returns and records of the Vendor not relating solely to the Business;
- (m) all bank accounts of the Vendor;
- (n) all fixed assets used in connection with the Business, whether leased or owned by the Vendor;
- (o) all life insurance policies;
- (p) any prepaid insurance premiums;
- (q) all contracts, agreements, leases, licenses and any other legally binding commitments or arrangements, whether written or oral, in respect of the Business;
- (r) all employee benefit plans and their respective assets; and

the Vendor's rights under this Agreement.

**SCHEDULE C**  
**PURCHASE PRICE ALLOCATION**

LlamaZoo Digital Twin and Clarity SBI (Spatial Business Intelligence) Platforms  
\$1,449,999

All other Intellectual Property Rights \$ 1

**SCHEDULE D  
KEY PERSONNEL**

The following is a list of the key personnel:

- (a) Charles Tremblay-Lavigne;
- (b) Kevin Oke;
- (c) Dilek Bicak;
- (d) Sandeep Mamdlikar;
- (e) Mavis Brace;
- (f) Eric May; and
- (g) Ken Dobbie.



**SCHEDULE E  
FORM OF VESTING ORDER**

Please see attached.

District: British Columbia  
Division No. 02 – Victoria  
Estate No. 11-3165762  
Court No. B-240583  
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA  
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE NOTICE OF INTENTION TO MAKE A PROPOSAL OF  
LLAMAZOO INTERACTIVE INC.

INSOLVENT PERSON

ORDER MADE AFTER APPLICATION

APPROVAL AND VESTING ORDER

BEFORE THE HONOURABLE )  
 )  
\_\_\_\_\_, 2025 )

THE APPLICATION of LlamaZOO Interactive Inc. ("LlamaZOO" or the "**Applicant**") coming on for hearing at Vancouver, British Columbia, on the \_\_\_\_ day of \_\_\_\_, 2025; AND ON HEARING Jordan Schultz, counsel for the Applicant, and those other counsel listed on Schedule "A" hereto, and no one else appearing, although duly served; AND UPON READING the material filed, including Affidavit of [•] made [•], 2025 (the "**Affidavit**") and the report of Crowe Mackay LLP, in its capacity as Proposal Trustee (in such capacity, the "**Proposal Trustee**"), dated [•], 2025 (THE "**Report**");

THIS COURT ORDERS AND DECLARES THAT:

1. The time for service of the Notice of Application for this order and the supporting materials be and is abridged such that this application is properly returnable today, without need for further service or notice.
2. The sale transaction (the "**Transaction**") contemplated by the Asset Purchase Agreement dated February 7, 2025 (the "**Sale Agreement**") between the Applicant and KPMG LLP (the "**Purchaser**"), a copy of which is attached as Schedule "B" to this Order is hereby approved, and the Sale Agreement is commercially reasonable. The execution of the Sale Agreement by the Applicant is hereby authorized and approved, and the Applicant is hereby authorized and directed to take such additional steps and execute

such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance to the Purchaser of the assets described in the Sale Agreement (the "**Purchased Assets**").

3. Upon delivery by the Proposal Trustee to the Purchaser of a certificate substantially in the form attached as Schedule "C" hereto (the "**Certificate**"), all of the Applicant's right, title and interest in and to the Purchased Assets described in the Sale Agreement shall vest absolutely in the Purchaser in fee simple, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**" including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of this Court dated December 20, 2024; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* of British Columbia or any other personal property registry system; (iii) those Claims listed on Schedule "D" hereto; and (iv) any interests or claims by the parties listed on Schedule "E" hereto; (all of which are collectively referred to as the "**Encumbrances**"), and, for greater certainty, this Court orders that all of the Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.
4. For the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and from and after the delivery of the Certificate all Claims shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having had possession or control immediately prior to the sale.
5. The Proposal Trustee is to file with the Court a copy of the Certificate forthwith after delivery thereof.
6. Pursuant to Section 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act* or Section 18(10)(o) of the *Personal Information Protection Act* of British Columbia, the Applicant and Proposal Trustee are hereby authorized and permitted to disclose and transfer to the Purchaser all human resources and payroll information in the company's records pertaining to the Applicant's past and current employees, including personal information of those employees listed in Schedule E to the Sale Agreement. The Purchaser shall maintain and protect the privacy of such information and shall be entitled to use the personal information provided to it in a manner which is in all material respects identical to the prior use of such information by the Applicant.

7. Subject to the terms of the Sale Agreement, vacant possession of the Purchased Assets shall be delivered by the Applicant to the Purchaser at 12:00 noon on the Closing Date (as defined in the Sale Agreement).
8. The Applicant, with the consent of the Proposal Trustee and the Purchaser, shall be at liberty to extend the Closing Date to such later date as those parties may agree without the necessity of a further Order of this Court, provided that the Closing Date occurs on or before the Outside Date (as defined in the Sale Agreement).
9. Notwithstanding:
  - (a) these proceedings;
  - (b) any applications for a bankruptcy order in respect of the Applicant now or hereafter made pursuant to the *Bankruptcy and Insolvency Act* and any bankruptcy order issued pursuant to any such applications; and
  - (c) any assignment in bankruptcy made by or in respect of the Applicant,the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Applicant and shall not be void or voidable by creditors of the Applicant, nor shall it constitute or be deemed to be a transfer at undervalue, fraudulent preference, assignment, fraudulent conveyance or other reviewable transaction under the *Bankruptcy and Insolvency Act* or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.
10. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body, wherever located, to give effect to this Order and to assist the Applicant and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicant as may be necessary or desirable to give effect to this Order or to assist the Applicant and its agents in carrying out the terms of this Order.
11. The Applicant, the Purchaser or the Proposal Trustee have liberty to apply for such further or other directions or relief as may be necessary or desirable to give effect to this Order.

12. Endorsement of this Order by counsel appearing, except for counsel to the Applicant, is hereby dispensed with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

\_\_\_\_\_  
Signature of counsel to the Applicant

☐ Party ☒ Lawyer for the Petitioners

BY THE COURT

\_\_\_\_\_  
REGISTRAR

**Schedule A**

**List of Counsel**

| <b>Name of Counsel</b> | <b>Appearing For</b> |
|------------------------|----------------------|
| <u>Mishaal Gill</u>    | <u>KPMG LLP</u>      |
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Schedule B

Purchase Agreement – see attached

Schedule C

Form of Proposal Trustee's Certificate

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Schedule D

**Claims to be deleted/expunged**

[●] NTD: To be completed; include all registrations/known claims, including any alleged/potential interests in intellectual property

## Schedule E

### **Counterparties**

1. NationalResearch Council Canada as represented by its Industrial Research Assistance Program (NRC-IRAP) IRAP – Pacific
2. Red Dot Analytics Pte Ltd
3. Cloud Plus Pte. Ltd.
4. BitNet Bilisim Hizmetleri Ltd Sti
5. Green Continuum Bilişim Teknolojileri Ltd. Şti
6. Innova Integra Ltd
7. AMPD Holdings Inc.
8. Avcorp Industries Inc.
9. Boeing Vancouver
10. Boeing Research & Technology (BR&T)
11. Camosun College
12. Convergent Manufacturing Technologies Inc.
13. Providence Healthcare
14. Siemens Canada
15. The University of British Columbia
16. The University of British Columbia
17. Al Moammar Information Systems (MIS)
18. Spatial Business Intelligence SBI DMCC
19. Spatial Business Programming LLC.
20. EasyAnatomy Interactive Inc.
21. Rockpile Ventures, Inc.

District: British Columbia  
Division No. 02 – Victoria  
Estate No. 11-3165762  
Court No. B-240583  
Vancouver Registry

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IN THE SUPREME COURT OF BRITISH COLUMBIA  
IN BANKRUPTCY AND INSOLVENCY

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IN THE MATTER OF THE NOTICE OF INTENTION TO  
MAKE A PROPOSAL OF  
LLAMAZOO INTERACTIVE INC.  
INSOLVENT PERSON

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**Schedule C**

**Form of Proposal Trustee's Certificate**

District: British Columbia  
Division No. 02 – Victoria  
Estate No. 11-3165762  
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INSOLVENT PERSON

**PROPOSAL TRUSTEE'S CLOSING CERTIFICATE**

**RECITALS**

- A. Pursuant to an Order of the Court dated February 20, 2025 (the "**Vesting Order**"), the Court approved the asset purchase agreement dated February 7, 2025 (the "**Sale Agreement**") between the LlamaZoo Interactive Inc. ("**LLZ**"), as seller, and KPMG LLP, as purchaser (the "**Purchaser**"), and provided for the vesting in the Purchaser of LLZ's right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Proposal Trustee to the Purchaser of a certificate confirming the Transaction has been completed to the satisfaction of the Proposal Trustee.
- B. Unless otherwise indicated herein, capitalized terms have the meanings set out in the Vesting Order.

**THE PROPOSAL TRUSTEE CERTIFIES** the following:

1. The Transaction has been completed to the satisfaction of the Proposal Trustee.

This Certificate was delivered by the Proposal Trustee on February \_\_\_, 2025.

**CROWE MACKAY & COMPANY LTD.**, solely in its  
capacity as Proposal Trustee of LlamaZoo Interactive  
Inc., and not in its personal capacity.

Per: \_\_\_\_\_

Name:

Title:

**Schedule D**

**Claims to be deleted/expunged**

1. Financing statement in favour of Royal Bank of Canada, registered in the BC Personal Property Registry (the "**BC PPR**") on May 10, 2016 under base registration number 277439J
2. Financing statement in favour of Royal Bank of Canada, registered in the BC PPR on September 19, 2018 under base registration number 034987L
3. Financing statement in favour of Bonsai Growth Solutions Inc., registered in the BC PPR on January 10, 2024 under base registration number 127202Q
4. Financing statement in favour of KPMG LLP, registered in the BC PPR on December 11, 2024 under base registration number 820618Q

**Schedule E**

**Counterparties**

1. National Research Council Canada as represented by its Industrial Research Assistance Program (NRC-IRAP) IRAP – Pacific
2. Red Dot Analytics Pte Ltd
3. Cloud Plus Pte. Ltd.
4. BitNet Bilisim Hizmetleri Ltd Sti
5. Green Continuum Bilişim Teknolojileri Ltd. Şti
6. Innova Integra Ltd
7. AMPD Holdings Inc.
8. Avcorp Industries Inc.
9. Boeing Vancouver
10. Boeing Research & Technology (BR&T)
11. Camosun College
12. Convergent Manufacturing Technologies Inc.
13. Providence Healthcare
14. Siemens Canada
15. The University of British Columbia
16. Al Moammar Information Systems (MIS)
17. Spatial Business Intelligence SBI DMCC
18. Spatial Business Programming LLC.
19. EasyAnatomy Interactive Inc.
20. Rockpile Ventures, Inc.

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