Golden Grail Technology Corp.

Agreement and Plan of Merger

After several weeks of negotiation and due diligence by all parties, and following the January 27, 2016 Written Consent of the Board of Directors of Golden Grail Technology Corp. (the "Company") the Company entered into an Agreement and Plan of Merger (the "Merger Agreement"), on February 1, 2016 with Accurate Venture, Inc., a company incorporated pursuant to the laws of the State of Florida ("ACCURATE"), and Golden Grail Merger Corp., a Nevada corporation and a wholly-owned subsidiary of the Company ("Merger Sub").

Formation of Merger Sub

Pursuant to the January 27, 2016 Written Consent, the Company formed Merger Sub by filing Articles of Incorporation in the State of Nevada on January 28, 2016.

Creation of Series C Preferred Stock

The Certificate of Designation for the Company's new Series C Preferred Stock was approved by the Company's Board of Directors by Written Consent on January 27, 2016 and filed with the State of Nevada on January 28, 2016. Per the Certificate of Designation, there are a total of 19 shares of Series C Preferred Stock. Each share of Series C Preferred Stock converts into 1% of the total outstanding shares of common stock at any given time.

Closing of the Merger with Accurate Venture, Inc.

On February 2, 2016, the Closing for the Merger Agreement was held and pursuant to which, ACCURATE merged with and into Merger Sub, with Merger Sub continuing as the surviving entity that succeeded to all of the assets, liabilities and operations of ACCURATE and ACCURATE effectively became our wholly-owned operating subsidiary (the "Merger").

At the effective time of the Merger, the outstanding shares of ACCURATE automatically converted into the right to receive all 19 shares of the Company's newly created Series C Preferred Stock as consideration for the Merger. Since each share of Series C Preferred Stock converts into 1% of the total outstanding, the new shareholders who received Series C Preferred Shares under the terms of the Merger agreement now effectively control approximately 19% of the Company's voting power.

The Merger Agreement contained customary terms and conditions for agreements of this type, including completion of due diligence by the parties and approval of the Merger by ACCURATE shareholders, as well as an Escrow Agreement. Under the terms of the Escrow Agreement, ACCURATE is required to complete a PCAOB audit of the prior two (2) fiscal years ending on December 31, 2015 and December 31, 2014, as well as demonstrate certain increases in revenue following receipt of certain financing from the Company.

The Merger became effective upon the filing of the Articles of Merger Secretary of State for the State of Nevada, which occurred on February 2, 2016.

Appointment of Accurate's William Fisher as Director of the Company and President/CEO of Merger Sub

At the effective time of the Merger, ACCURATE's Chief Executive Officer, William Fisher, was appointed to the Board of Directors of both the Company and Merger Sub. Mr. Fisher also signed an Employment Agreement at Closing, effective February 1, 2016, under which he became President and CEO of Merger Sub.

Following the Merger, the Company's Chief Executive Officer, Michael Brodsky, continues to serve as the CEO and Director of Golden Grail Technology Corp. following the Merger. He likewise remains a Director of Merger Sub.