NOTICE OF CHANGE IN CORPORATE STRUCTURE

Pursuant to Section 4.9 of National Instrument 51-102
Continuous Disclosure Obligations

Item 1 Names of the Parties to the Transaction

The following entities were parties to the transaction:

(i) DistinctTech Inc. **("DistinctTech")**, a private company incorporated under the laws of the Province of Ontario

(ii) Distinct Infrastructure Group Inc. (formerly QE2 Acquisition Corp.) (the **"Corporation"**), a public company incorporated under the laws of the Province of Alberta

(iii) 2471685 Ontario Limited (**"Subco"**), a private company incorporated under the laws of the Province of Ontario

Item 2 Description of the Transaction

On August 21, 2015, the Corporation received final TSX Venture Exchange (**"TSXV"**) approval and completed its acquisition (the **"Acquisition"**) of all of the issued and outstanding securities of DistinctTech, as further described in the Corporation's information circular dated June 29, 2015. Immediately after the closing of the Acquisition, DistinctTech became a direct, wholly-owned subsidiary of the Corporation and the holders of DistinctTech securities collectively exercise control over the Corporation.

The Acquisition was completed by way of a three corner amalgamation (the **"Amalgamation"**) among the Corporation, its wholly-owned subsidiary, Subco and DistinctTech. The Amalgamation agreement was entered into among the Corporation, DistinctTech and Subco on June 29, 2015 (the **"Agreement"**). Pursuant to the Agreement, DistinctTech and Subco amalgamated pursuant to the *Business Corporations Act* (Ontario) and upon the Amalgamation, which occurred on August 13, 2015, the Corporation acquired all of the securities of DistinctTech in exchange for the issuance of 217,218,927 Corporation common shares at a deemed value of $0.10 per common share, of which 152,810,000 common shares are subject to the terms and conditions of a TSXV Tier 1 value escrow agreement, and 27,782,823 common share purchase warrants in the capital of the Corporation for each DistinctTech common share and common share purchase warrant for aggregate consideration of $21,721,893.

The common shares of the Corporation commenced trading on the TSXV under the symbol "DUG" at the open of markets on August 24, 2015.

For full disclosure regarding the Acquisition and the business of the Corporation, please refer to the Corporation's information circular dated June 29, 2015, a copy of which can be accessed through the Corporation's profile on SEDAR (www.sedar.com).

Item 3 Effective Date of the Transactions

The effective date if the Acquisition is August 21, 2015.

Item 4 Name of Each Party, if any, that Ceased to be a Reporting Issuer Subsequent to the Transaction and of each Continuing Entity

The Corporation is the continuing entity and is a reporting issuer in the provinces of British Columbia and Alberta.

DistinctTech is a direct, wholly-owned subsidiary of the Corporation and the holders of the DistinctTech common shares collectively exercise control of the Corporation.

Item 5 Date of the Reporting Issuer's First Financial Year-End Subsequent to the Transaction

The first financial year-end of the Corporation, subsequent to the Acquisition, is December 31, 2015.

Item 6 Periods, Including Comparative Periods, if any, of the Interim and Annual Financial Statements Required to be Filed for the Company's First Financial Year Subsequent to the Transaction

Effective the date of the completion of the Acquisition, the Corporation has adopted the financial year end of December 31, 2015.

The following is a summary of the Corporation's financial reporting periods in its first financial year subsequent to the completion of the Acquisition, including comparative periods:

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statements to New Financial Year	Interim Periods for Transition Year	Comparative Interim Periods to Interim Periods in Transition Year	Interim Periods for New Financial Year	Comparative Interim Periods to Interim Periods in New Financial Year
13 months ended 12/31/2015	12 months ended 11/30/2014	12/31/2015	13 months ended 11/30/2015	9 months ended 08/31/2015	9 months ended 08/31/2014	3 months ended 03/31/2016 6 months ended 06/30/2016 9 months ended 09/30/2016	3 months ended 02/29/2015 6 months ended 05/31/2015 9 months ended 08/31/2015

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

The information circular was filed on July 7, 2015, news releases were filed on March 2, 2015, April, 17, 2015, May 5, 2017, July 8, 2015, and August 19, 2015, a Material Change Report was filed on March 3, 2015, April 20, 2015, July 10, 2015, and September 16. 2016, the Agreement was filed on August 11, 2015 and the TSX Form 5D - Escrow Agreement Value Security was filed on September 16, 2015, all of which can be found on SEDAR at www.sedar.com.

Dated: September 16, 2015