

MJARDIN GROUP

MJARDIN GROUP, INC.

NOTICE OF ANNUAL MEETING

NOTICE IS HEREBY GIVEN THAT an annual meeting (the “**Meeting**”) of the shareholders of MJardin Group, Inc. (“**MJardin**” or the “**Company**”) will be held at Stikeman Elliott LLP, 5300 Commerce Court West, Toronto, Ontario, M5L 1B9, on June 27, 2019 at 11:00 a.m. (Toronto time) for the following purposes:

1. to receive the audited financial statements of the Company for the year ended December 31, 2018, together with the report of the auditors thereon;
2. to elect the directors of the Company who will serve until the next annual meeting of shareholders of the Company;
3. to appoint MNP LLP as the auditors of the Company for the ensuing year and to authorize the directors to fix their remuneration; and
4. to transact such further or other business as may properly come before the Meeting and any adjournments thereof.

The accompanying management information circular provides additional information relating to the matters to be considered at the Meeting. Also accompanying this notice is a form of proxy. Any adjournment of the Meeting will be held at a time and place to be specified at the Meeting. Only holders of record of common shares in the capital MJardin as well as holders of record of MJardin proportionate voting shares at the close of business on May 21, 2019 will be entitled to receive notice of and vote at the Meeting. If you are unable to attend the Meeting in person, please complete, sign and date the enclosed form of proxy and return the same in the enclosed return envelope provided for that purpose within the time and to the location set out in the form of proxy accompanying this notice. If you are a non-registered shareholder of MJardin and receive these materials through your broker or through another Intermediary, please complete and return the materials in accordance with the applicable instructions. Failure to do so may result in your shares not being eligible to be voted by proxy at the Meeting.

DATED this 28th day of May 2019.

ON BEHALF OF THE BOARD OF DIRECTORS

“Adrian Montgomery”

Adrian Montgomery
Interim Chief Executive Officer and Chairman

MJARDIN
GROUP

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GLOSSARY OF DEFINED TERMS

In this Information Circular, the following capitalized words and terms shall have the following meanings:

Audit Committee	The audit committee of the MJardin Board.
Awards	As defined in <i>“Statement of Executive Compensation - Stock Option Plans and Other Incentive Plans”</i> .
Base Amount	As defined in <i>“Statement of Executive Compensation - Stock Option Plans and Other Incentive Plans”</i> .
C&G Committee	The compensation and governance committee of the MJardin Board.
CEO	Chief Executive Officer.
CFO	Chief Financial Officer.
CSE	Canadian Securities Exchange.
Chair of the Meeting	The person designated to be the chairperson of the Meeting.
Class A Share	Shares in the capital of the Company each of which has a restricted right to convert into one thousand (1,000) Common Shares without the payment of additional consideration.
Common Share	Common shares in the capital of the Corporation.
Equity Incentive Plan	The MJardin equity incentive plan adopted November [13], 2018.
IFRS	International Financial Reporting Standards.
Information Circular	This management information circular sent to the MJardin Shareholders in connection with the Meeting.
Intermediary	As defined in <i>“General Proxy Information – Non-Registered Holders and Delivery Matters”</i> .
ISO	Stock options intended to satisfy the requirements of Section 422 of the <i>United States Internal Revenue Code of 1986</i> , as amended.
MJardin or the Company	MJardin Group, Inc., a Company existing under the OBCA.
MJardin Board	The board of directors of MJardin.
Meeting	The annual meeting of MJardin Shareholders to be held at Stikeman Elliott LLP, located at 199 Bay Street West, Suite 5300, Commerce Court, Toronto, Ontario, M5L 1B9, on June 27, 2019 at 11:00 a.m. (Toronto time)
MJardin Nominees	As defined in <i>“Election of Directors”</i> .
MJardin Shareholders	At the relevant time, holders of MJardin Shares.
MJardin Shares	The Common Shares and Class A Shares.
Named Executive Officers or NEOs	As defined in <i>“Statement of Executive Compensation”</i> .
NI 51-102	National Instrument 51-102 – <i>Continuous Disclosure Obligations</i> .
NI 52-110	National Instrument 52-110 – <i>Audit Committees</i> .
NI 54-101	National Instrument 54-101 – <i>Communication with Beneficial Owners of Securities of a Reporting Issuer</i> .

Non-Objecting Beneficial Owners or NOBOs	A non-objecting beneficial owner, as defined in NI 54-101
NQSO	Stock options not intended to satisfy the requirements of Section 422 of the United States Internal Revenue Code of 1986, as amended.
OBCA	<i>Business Corporations Act</i> (Ontario) and the regulations prescribed thereunder, as amended from time to time.
OBO	An objecting beneficial owner, as defined in NI 54-101.
Options	Collectively, the NQSOs and the ISOs
Person	Any individual, firm, partnership, joint venture, venture capital fund, association, trust, trustee, executor, administrator, legal personal representative, estate group, body corporate, Company, unincorporated association or organization, governmental authority, syndicate or other entity, whether or not having legal status.
Proxy Submission Deadline	As defined in <i>"General Proxy Information – Appointment and Revocation of Proxies"</i> .
Record Date	May 21, 2019, being the date for determining registered MJardin Shareholders entitled to receive notice of and vote at the Meeting.
Stock Appreciation Right or SAR	As defined in <i>"Statement of Executive Compensation - Stock Option Plans and Other Incentive Plans"</i> .
VIF	Voting Information Form.

MJARDIN GROUP, INC.**MANAGEMENT INFORMATION CIRCULAR****GENERAL PROXY INFORMATION****Management Solicitation**

This Information Circular is furnished in connection with the solicitation by management of MJardin of proxies to be used at the Meeting referred to in the accompanying Notice of Annual Meeting of Shareholders (the "Notice") to be held on June 27, 2019, at the time and place and for the purposes set forth in the Notice.

Solicitation of Proxies

The solicitation is made by the management of the Company and will be made primarily by mail, but proxies may also be solicited personally or by telephone by directors, officers and regular employees of the Company at nominal cost. The cost of solicitation by management will be borne by the Company. The information contained herein is given as of May 28, 2019, unless indicated otherwise.

Appointment and Revocation of Proxies

The Persons named in the enclosed form of proxy are directors and/or officers of the Company. Each shareholder has the right to appoint a Person or company, who need not be a shareholder of the Company, other than the Persons named in the enclosed form of proxy, to represent such shareholder at the Meeting or any adjournment thereof. Such right may be exercised by inserting such Person's name in the blank space provided and striking out the names of management's nominees in the enclosed form of proxy or by completing another proper form of proxy.

All proxies must be executed by the shareholder or his or her attorney duly authorized in writing or, if the shareholder is a company, by an officer or attorney thereof duly authorized. The completed form of proxy must be deposited at the office of Odyssey Trust Company, 323-409 Granville Street, Vancouver, BC V6C 1T2 (the mailing address for Odyssey Trust Company), before 11:00 a.m. (Toronto time) on June 25, 2019 (the "Proxy Submission Deadline").

A shareholder who has given a proxy has the power to revoke it as to any matter on which a vote has not already been cast pursuant to the authority conferred by such proxy and may do so either:

1. not later than 48 hours (excluding Saturdays, Sundays and holidays) before the time of holding the Meeting or adjournment thereof at which the proxy is to be used, by delivering another properly executed form of proxy bearing a later date and depositing it as aforesaid;
2. by depositing an instrument in writing revoking the proxy executed by him or her:
 - (a) with Odyssey Trust Company at its office denoted herein at any time up to and including the Proxy Submission Deadline, or not later than 48 hours prior to any adjournment(s) of the Meeting at which the proxy is to be used; or
 - (b) with the Chair of the Meeting on the day of the Meeting, prior to the commencement of the Meeting or any adjournment thereof; or
3. in any other manner permitted by law.

Exercise of Discretion by Proxies

Shares represented by properly executed proxies in favour of the Persons named in the enclosed form of proxy **will be voted or withheld from voting in accordance with the instructions of the shareholder on any ballot that may be called for** and, where the Person whose proxy is solicited specifies a choice with respect to the matters identified in the proxy, **the shares will be voted or withheld from voting in accordance with the specifications so made. Where shareholders have properly executed proxies in favour of the Persons named in the enclosed form of proxy and have not specified in the form of proxy the manner in which the named proxies are required to vote the shares represented thereby, such shares will be voted in favour of the passing of the matters set forth in the Notice.** The enclosed form of proxy confers discretionary authority with respect to amendments or variations to the matters identified in the Notice and with respect to other matters that may properly come before the Meeting. At the date hereof, management of the Company knows of no such amendments, variations or other matters to come before the Meeting. However, if any other matters which at present are not known to management of the Company should properly come before the Meeting, the proxy will be voted on such matters in accordance with the best judgment of the named proxies.

Non-Registered Holders and Delivery Matters

These securityholder materials are being sent to both registered and non-registered owners of the securities. However, only registered shareholders, or the Persons they appoint as their proxies, are permitted to vote at the Meeting. If you are a non-registered owner, and the Company or its agent has sent these materials directly to you, your name and address and information about your holdings of securities have been obtained in accordance with applicable securities regulatory requirements from the Intermediary holding on your behalf. By choosing to send these materials to you directly, the Company (and not the Intermediary holding on your behalf) has assumed responsibility for: (a) delivering these materials to you; and (b) executing your proper voting instructions.

If you have received the Company's form of proxy, you may return it to the Odyssey Trust Company: (a) by regular mail in the return envelope provided; (b) by facsimile at 1-800-517-4553; or (c) at the following address: <https://www.shareholderaccountingsoftware.com/odyssey/pxlogin>.

The NOBOs, OBOs and other beneficial holders receive a VIF from an Intermediary by way of instruction of their financial institution. Detailed instructions of how to submit your vote will be on the VIF.

In either case, the purpose of this procedure is to permit non-registered holders to direct the voting of the MJardin Shares they beneficially own. Should a non-registered holder who receives either form of proxy wish to vote at the Meeting in person, the non-registered holder should strike out the Persons named in the form of proxy and insert the non-registered holder's name in the blank space provided. Non-registered holders should carefully follow the instructions of their Intermediary including those regarding when and where the form of proxy or VIF is to be delivered.

The Company is not using the "notice and access" provisions of NI 54-101 in connection with the delivery of the Meeting materials in respect of the Meeting. The Company is not sending such Meeting materials directly to Non-Objecting Beneficial Owners in accordance with NI 54-101, and it does not intend to pay for intermediaries to deliver such Meeting materials to OBOs.

INTEREST OF CERTAIN PERSONS OR COMPNIES IN MATTERS TO BE ACTED UPON

Except as otherwise disclosed in this Information Circular, none of the directors or executive officers of the Company, none of the MJardin Nominees, none of the Persons who have been directors or executive officers of the Company since the commencement of the Company's last completed financial year and none of the associates or affiliates of any of the foregoing Persons has any material interest, direct or indirect, by way of beneficial ownership of securities or otherwise, in any matter to be acted upon at the Meeting.

VOTING SECURITIES AND PRINCIPAL HOLDERS THEREOF

The MJardin Board has fixed May 21, 2019 as the record date for the Meeting (the “**Record Date**”). MJardin Shareholders at the close of business on the Record Date are entitled to receive notice of the Meeting and to vote thereat or at any adjournments or postponements thereof on the basis of one vote for each MJardin Share held, except to the extent that: (i) a registered shareholder has transferred the ownership of any MJardin Shares subsequent to the Record Date; and (ii) the transferee of those MJardin Shares produces properly endorsed share certificates, or otherwise establishes that he, she or it owns the MJardin Shares and demands, not later than 10 days before the Meeting, that his, her or its name be included on the list of persons entitled to vote at the Meeting, in which case, the transferee shall be entitled to vote such MJardin Shares at the Meeting. The transfer books will not be closed.

The authorized capital of the Company consists of an unlimited number of Common Shares and an unlimited number of Class A Shares. As of the Record Date, there were 66,330,480 Common Shares outstanding and 10,920.567 Class A Shares. The holders of Common Shares are entitled to one vote per Common Share at all meetings of the MJardin Shareholders either in person or by proxy and the holders of Class A Shares are entitled to one vote for each Common Share into which such Class A Share could then be converted (one thousand (1,000) Common Shares).

To the knowledge of the Company’s directors and Named Executive Officers, no person or company beneficially owns, or controls or directs, directly or indirectly voting securities carrying 10% or more of the voting rights attached to any class of voting securities of the Company.

BUSINESS TO BE TRANSACTED AT THE MEETING

Financial Statements

The audited financial statements of the Company for the for the period ended December 31, 2018, including the report of the auditors thereon will be placed before the Meeting. These financial statements, together with management’s discussion and analysis thereon, are available on SEDAR at www.sedar.com.

Election of Directors

The term of office for each director is from the date of the Meeting at which he or she is elected until the next following annual meeting or until his or her successor is elected or appointed. At the Meeting, a board of six (6) directors will be proposed for election. Management has been informed that each of the proposed nominees listed below is willing to serve as a director if elected.

The following table sets forth certain information regarding each of the director nominees (the “**MJardin Nominees**”), their respective positions with the Company, principal occupations or employment during the last five (5) years, the dates on which they became directors of the Company and the approximate number of MJardin Shares beneficially owned by them, directly or indirectly, or over which control or direction is exercised by them as of the Record Date.

Name and Residence	Position held with the Company	Director Since	Independence and Committee Membership	Principal Occupation for the Previous Five Years	MJardin Shares Beneficially Owned Directly or Indirectly
Adrian Montgomery Toronto, Ontario	Chairman, Chief Executive Officer and Director	February 19, 2019	Non-independent by virtue of his executive position within the Company.	President and CEO of Aquilini Entertainment Inc.; President and Chief Investment Officer of Tuckamore Capital Management; CEO of QM Environmental	38,760 Common Shares
Graham Marr Toronto, Ontario	Director	November 13, 2018	Non-independent ⁽¹⁾ Member of the Audit Committee and the C&G Committee.	Senior Managing Director and Portfolio Manager at Bridging Finance Inc.	Nil
Roman Kocur Toronto, Ontario	Director	November 13, 2018	Independent. Member of the Audit Committee.	Managing Partner at Massey Capital; Regional President at FirstService Corp.	133,978 Common Shares
Lorne M. Sugarman Toronto, Ontario	Director	February 19, 2019	Non-independent ⁽²⁾	Principal at KES 7 Capital Inc. and Executive Chairman of Wellpoint Health Corp.; Chief Executive Officer at Wellpoint Health Corp.	277,344 Common Shares
James Lowe Denver, Colorado	Director	May 6, 2019	Non-independent by virtue of his position with the Company's subsidiaries.	Co-Founder of MJAR Holdings; Executive Vice President of Operations at GrowForce Holdings Inc.; Owner of Cloud 9 Support	6,202,014 Common Shares
Chief Glenn Hudson Peguis, Manitoba	Director	N/A	Independent.	Chief of Peguis First Nation 2007-2015; 2017-Current	Nil ⁽³⁾

(1) The MJardin Board has determined that Mr. Marr is not an independent director by virtue of his position as Managing Director of Bridging Finance Inc., a senior lender to the Company.

(2) The MJardin Board has determined that Mr. Sugarman is not an independent director by virtue of his position at KES 7 Capital Inc., who acted as agents to the Company in connection with prior equity financings of the Company.

(3) Chief Peguis Investment Corporation holds 833,333 Common Shares and Chief Hudson does not have direction or control over these shares.

Corporate Cease Trade Orders or Bankruptcies

To the knowledge of the Company and based upon information provided by the MJardin Nominees, no director or executive officer of the Company is, or has been, within the past ten (10) years before the date hereof, a director or executive officer of any issuer that, while that person was acting in that capacity: (i) was the subject of a cease trade or similar order or an order that denied the issuer access to any exemption under securities legislation for a period of more than thirty (30) consecutive days; or (ii) was subject to an event that resulted, after the person ceased to be a director or executive officer, in the issuer being the subject of a cease trade or similar order or an order that denied the issuer access to any exemption under securities legislation for a period of more than thirty (30) consecutive days.

To the knowledge of the Company and based upon information provided by the MJardin Nominees, no director or executive officer of the Company is, or has been, within the past ten (10) years before the date hereof, a director or executive officer of any issuer that, while that person was acting in that capacity or within a year of that person ceasing to act in that capacity, became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets.

Personal Bankruptcies

To the knowledge of the Company and based upon information provided by the MJardin Nominees, none of the MJardin Nominees have, within the ten (10) years before the date hereof, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or became subject to or instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold such person's assets.

Securities Penalties or Sanctions

To the knowledge of the Company and based upon information provided by the MJardin Nominees, none of the MJardin Nominees have: (i) been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or have entered into a settlement agreement with a securities regulatory authority, other than penalties for late filing of insider reports; or (ii) been subject to any other penalties or sanctions imposed by a court or regulatory body that would likely be considered important to a reasonable shareholder in deciding whether to vote for a proposed director.

It is the intention of the persons named in the enclosed form of proxy, if not expressly directed to the contrary in such form of proxy, to vote such proxies in favour of the election of each of the MJardin Nominees specified above as directors of the Company. If, prior to the Meeting, any vacancies occur in the proposed MJardin Nominees herein submitted, the persons named in the enclosed form of proxy intend to vote in favour of the election of any substitute nominee or nominees recommended by management of the Company and in favour of each of the remaining proposed MJardin Nominees.

Appointment of Auditors

On November 13, 2018, MNP LLP (“MNP”) was appointed auditor of the Company. The MJardin Board recommends that MNP continue as the Company’s auditors and hold office until the close of the next annual meeting of shareholders or until a successor is appointed, and to authorize the MJardin Board to fix the auditors’ remuneration.

The MJardin Board unanimously recommends that the MJardin Shareholders vote in favour of appointing MNP as auditors of the Company and authorizing the directors to fix the remuneration of the auditors. The management representatives named in the attached form of proxy intend to vote in favour of the appointment of MNP as the auditors of the Company and in favour of authorizing the directors to fix the remuneration of the auditors, unless a shareholder specifies in the proxy that his or her MJardin Shares are to be withheld from voting in respect of the appointment of auditors and the fixing of their remuneration.

STATEMENT OF EXECUTIVE COMPENSATION

The purpose of this Statement of Executive Compensation is to provide information about the Company's philosophy, objectives and processes regarding executive compensation. This disclosure is intended to communicate the compensation provided to each of the CEO, the CFO, and the next most highly compensated executive officer of the Company, if any, whose individual total compensation was more than \$150,000 for the year ended December 31, 2018 (collectively, the “**Named Executive Officers**” or “**NEOs**”), and the directors of the Company. All figures contained in this Information Circular are in Canadian dollars unless indicated otherwise.

During the year ended December 31, 2018, the Named Executive Officers of the Company were Rishi Gautam, Chris Seto, Art Brown, Patrick Witcher and Francis Knuettel II.

Approaches to Executive Compensation

The Company's director compensation program is designed to attract and retain global talent to serve on the MJardin Board, taking into account the risks and responsibilities of being an effective director. The Company's objective regarding director compensation is to follow best practices with respect to retainers, the format and weighting of the cash and incentive components of compensation, and the implementation of share ownership guidelines. The Company believes that these approaches have helped to attract, and will help to attract and retain, strong members for the MJardin Board who will be able to fulfill their fiduciary responsibilities without competing interests.

The Company's approach to executive compensation has been to provide suitable compensation for executives that is internally equitable, externally competitive and reflects individual achievement. The Company attempts to maintain compensation arrangements that will attract and retain highly qualified individuals who are able and capable of carrying out the objectives of the Company

Director and named executive officer compensation, excluding compensation securities

The following table sets forth the compensation paid to the Company's Named Executive Officers and directors for the years ended December 31, 2018 and December 31, 2017:

Table of compensation excluding compensation securities							
Name and position	Year	Salary, consulting fee, retainer or commission (\$)	Bonus (\$)	Committee or meeting fees (\$)	Value of perquisites (\$)	Value of all other compensation (\$)	Total compensation (\$)
Chris Seto ⁽¹⁾ Chief Financial Officer	2018	\$135,192	\$95,000	Nil	Nil	Nil	\$230,192
	2017	Nil	Nil	Nil	Nil	Nil	Nil
Patrick Witcher Chief Operating Officer ⁽²⁾	2018	\$248,621 ⁽⁷⁾	Nil	Nil	Nil	Nil	\$248,621 ⁽⁷⁾
	2017	Nil	Nil	Nil	Nil	Nil	Nil
Graham Marr Director	2018	\$16,986	Nil	Nil	Nil	Nil	\$16,986
	2017	Nil	Nil	Nil	Nil	Nil	Nil
Roman Kocur Director	2018	\$16,986	Nil	Nil	Nil	Nil	\$16,986
	2017	Nil	Nil	Nil	Nil	Nil	Nil
John Travaglini Director	2018	\$16,986	Nil	Nil	Nil	Nil	\$16,986
	2017	Nil	Nil	Nil	Nil	Nil	Nil
Rishi Gautam Former President, Chief Executive Officer and Chairman of the Board ⁽³⁾	2018	\$309,998 ^{(4) (7)}	Nil	Nil	Nil	Nil	\$309,998 ⁽⁷⁾
	2017	\$182,000 ⁽⁷⁾	Nil	Nil	Nil	Nil	\$182,000 ⁽⁷⁾
Art Brown Former Chief Financial Officer and former Chief Accounting Officer ⁽⁵⁾	2018	\$250,900 ⁽⁷⁾	Nil	Nil	Nil	\$1,300	\$252,200 ⁽⁷⁾
	2017	\$55,000 ⁽⁷⁾	Nil	Nil	Nil	Nil	\$55,000 ⁽⁷⁾
Francis Kneuttel II Former Chief Financial Officer and Corporate Secretary ⁽⁶⁾	2018	\$85,200 ⁽⁷⁾	Nil	Nil	Nil	Nil	\$85,200 ⁽⁷⁾
	2017	Nil	Nil	Nil	Nil	Nil	Nil

(1) Mr. Seto was hired as CFO of GrowForce Holdings Inc. on April 2, 2018.

(2) Mr. Witcher was hired on March 25, 2018 as VP Government Affairs and promoted to Chief Operating Officer on May 8, 2019.

(3) Mr. Gautam's employment commenced in June 2017. Mr. Gautam ceased being an executive officer of the Company on February 19, 2019 and resigned as a director on May 8, 2019. No compensation was paid to Mr. Gautam for his role as a director.

(4) During 2018, US \$220,000 of Mr. Gautam's salary was paid to River Cities Advisors LLC a private investment and advisory firm for which Mr. Gautam serves as managing director.

(5) Mr. Brown's employment commenced on January 17, 2018 and ceased on February 28, 2019.

(6) Mr. Kneuttel employment commenced on September 1, 2018 and ceased on May 8, 2019.

(7) These figures have been converted from US\$ to CDN\$ and have been rounded

Stock Options and Other Compensation Securities

The following table sets forth information with respect to all compensation securities granted or issued to the Company's Named Executive Officers and directors by the Company in the most recently completed financial year for services provided or to be provided, directly or indirectly, to the Company:

Compensation Securities							
Name and position	Type of compensation security	Number of compensation securities, number of underlying securities, and percentage of class	Date of issue or grant	Issue, conversion or exercise price (\$)	Closing price of security or underlying security on date of grant (\$)	Closing price of security or underlying security at year end (\$)	Expiry date/Outside Settlement Date
Chris Seto Chief Financial Officer	Options ⁽¹⁾	50,000 1.88% ⁽⁴⁾	December 31, 2018	\$6.67	\$5.25	\$5.25	December 3, 2022
	Restricted Stock Units ⁽²⁾	650,000 10.82% ⁽⁵⁾	December 31, 2018	N/A	\$5.25	\$5.25	December 3, 2022
Patrick Witcher Chief Operating Officer	Options	50,000 1.88% ⁽⁴⁾	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022
	Options	72,000 2.70% ⁽⁴⁾	December 31, 2018	\$6.67	\$5.25	\$5.25	December 3, 2022
	Restricted Stock Units	22,500 0.50% ⁽⁵⁾	November 13, 2018	N/A	\$5.25	\$5.25	November 14, 2022
	Restricted Stock Units	24,000 0.53% ⁽⁵⁾	December 31, 2018	N/A	\$5.25	\$5.25	December 3, 2022
Graham Marr Director	Options	50,000 1.88% ⁽⁴⁾	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022
	Restricted Stock Units	25,000 0.42% ⁽⁵⁾	November 13, 2018	N/A	\$12.00	\$5.25	November 14, 2022
Roman Kocur Director	Options	50,000 1.88% ⁽⁴⁾	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022
	Restricted Stock Units	25,000 0.42% ⁽⁵⁾	November 13, 2018	N/A	\$12.00	\$5.25	November 14, 2022
John Travaglini Director	Options	50,000 1.88% ⁽⁴⁾	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022
	Restricted Stock Units	325,000 5.41% ⁽⁵⁾	November 13, 2018	N/A	\$12.00	\$5.25	November 14, 2022
Rishi Gautam Former	Options	50,000 1.88% ⁽⁴⁾	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022

Compensation Securities							
Name and position	Type of compensation security	Number of compensation securities, number of underlying securities, and percentage of class	Date of issue or grant	Issue, conversion or exercise price (\$)	Closing price of security or underlying security on date of grant (\$)	Closing price of security or underlying security at year end (\$)	Expiry date/Outside Settlement Date
President, Chief Executive Officer and Chairman of the Board ⁽⁶⁾	Restricted Stock Units	1,176,000 19.58% ⁽⁵⁾	November 13, 2018	N/A	\$12.00	\$5.25	November 14, 2022
	Common Shares ⁽⁷⁾	610,472 ⁽³⁾ 0.93% ⁽⁹⁾	June 27, 2018	N/A	\$5.85 ⁽⁸⁾	\$5.25	N/A
Art Brown Former Chief Financial Officer and former Chief Accounting Officer	Options	30,000 1.13% ⁽⁴⁾	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022
	Restricted Stock Units	20,000 0.33% ⁽⁵⁾	November 13, 2018	N/A	\$12.00	\$5.25	November 14, 2022
	Common Shares ⁽⁷⁾	487,847 0.75% ⁽⁹⁾	June 27, 2018	N/A	\$5.85 ⁽⁸⁾	\$5.25	N/A
Francis Kneuttel II Former Chief Financial Officer and Corporate Secretary	Options	[Nil]	November 13, 2018	\$12.00	\$12.00	\$5.25	November 14, 2022
	Restricted Stock Units	530,000 8.83% ⁽⁸⁾	November 13, 2018	N/A	\$12.00	\$5.25	November 14, 2022

(1) All Options granted to the directors and NEOs vest quarterly over a 3-year period.

(2) All restricted stock units vest in the following manner: 50% have vested as of January 1, 2019 and the remaining 50% will vest on November 15, 2019.

(3) Mr. Gautam's common shares are held beneficially through 3319891 Nova Scotia Company and Platform 8, LLC.

(4) Based on 2,665,620 Options granted as of December 31, 2018.

(5) Based on 4,500,200 Restricted Stock Units granted as of December 31, 2018.

(6) 3319891 Nova Scotia Company was equally granted 1,425,200 common share purchase warrants of the Company on June 15, 2018 at an exercise price of \$6.67 and an expiry of June 30, 2023 and an additional 250,000 common share purchase warrants of the Company on November 13, 2018 at an exercise price of \$12.00 and an expiry of November 14, 2021.

(7) The common shares were issued as compensation to Messrs. Gautam and Brown in connection with their employment and pursuant to an equity incentive plan of the predecessor to the Company dated June 27, 2018.

(8) The closing price of the securities were determined based on the price of the common shares outstanding relative to the valuation of the Company before November 15, 2018.

(9) Based on 65,120,932 Common Shares issued and outstanding as at December 31, 2018.

There have been no exercises of compensation securities by the Company's Named Executive Officers and directors during the year ended December 31, 2018.

Stock Option Plans and Other Incentive Plans

The Equity Incentive Plan enables MJardin and its affiliated companies to advance the interests of the Company by: (i) providing eligible participants with additional incentives to put forth maximum efforts; (ii) encouraging share ownership by such eligible participants thereby aligning the interests of such persons with that of the Company; (iii) increasing the proprietary interest of eligible participants in the success of the Company; (iv) promoting growth and profitability of the Company; (v) encouraging eligible participants to take into account long-term corporate performance; (vi) rewarding eligible participants for sustained contributions to the Company and/or significant performance achievements of the Company; and (vii) enhancing the Company's ability to attract, retain, promote and motivate eligible participants to advance the future success of the Company.

The Equity Incentive Plan permits the grant of (i) nonqualified stock options (“**NQSOs**”) and incentive stock options (“**ISOs**”) (collectively, “**Options**”), (ii) restricted stock awards, and (iii) compensatory stock awards, (iv) stock appreciation rights, (v) restricted stock units and (vi) other stock-based awards that are denominated in, valued in whole or part by reference to, or otherwise based on or related to MJardin Shares (collectively, the “**Awards**”).

Any of the Company’s employees, officers, directors, consultants (who are natural persons) are eligible to participate in the Equity Incentive Plan at the discretion of the C&G Committee. Up to 10% of the total number of MJardin Shares issued and outstanding from time to time are currently reserved for issue upon the exercise of Awards granted pursuant to the Equity Incentive Plan. As of the Record Date, the Company had outstanding Awards to purchase 8,862,455 MJardin Shares, of which 3,199,500 have been granted to Named Executive Officers and directors of the Company.

Awards

Options

The C&G Committee has granted 2,857,620 Options to purchase MJardin Shares, of which 402,000 have been granted to Named Executive Officer and directors of the Company. Options granted under the Equity Incentive Plan are subject to the terms and conditions established by the C&G Committee. Under the terms of the Equity Incentive Plan, unless the C&G Committee determines otherwise in the case of an Option substituted for another Option in connection with a corporate transaction, the exercise price of the Options will not be less than the fair market value of the MJardin Shares at the time of grant. Options granted under the Equity Incentive Plan are subject to such terms, including the exercise price and the conditions and timing of exercise, as may be determined by the C&G Committee and specified in the applicable award agreement. The maximum term of an option granted under the Equity Incentive Plan is ten (10) years from the date of grant (or five (5) years in the case of an ISO granted to a 10% shareholder). Payment in respect of the exercise of an Option may be made in cash or by check, by surrender of unrestricted MJardin Shares (at their fair market value on the date of exercise) or by such other method as the C&G Committee may determine to be appropriate.

Restricted Stock

A restricted stock award is a grant of MJardin Shares, which are subject to forfeiture restrictions during a restriction period. The C&G Committee will determine the price, if any, to be paid by a grantee for each MJardin Share subject to a restricted stock award. The C&G Committee may condition the expiration of the restriction period, if any, upon: (i) the grantee’s continued service over a period of time with the Company or its affiliates; (ii) the achievement by the grantee, the Company or its affiliates of any other performance goals set by the C&G Committee; or (iii) any combination of the above conditions as specified in the applicable award agreement. The C&G Committee may, in its discretion, accelerate the vesting and delivery of shares of restricted stock. Unless otherwise provided in the applicable award agreement or as may be determined by the C&G Committee, upon an eligible participant’s termination of service with the Company, the unvested portion of a restricted stock award will be forfeited. As of the Record Date, no restricted stock awards have been granted.

Stock Appreciation Rights

Stock appreciation rights may be granted at such time or times determined by the C&G Committee. A “**stock appreciation right**” or “**SAR**” means a right to receive a payment in cash, MJardin Shares, or a combination thereof, in the sole discretion of the C&G Committee, in an amount equal to the excess of (i) the fair market value of the underlying MJardin Shares on the date the right is exercised over (ii) the Base Amount (defined below), as specified in the respective SAR agreement. Each SAR shall be evidenced by a SAR agreement which shall specify the base price of MJardin Shares above which a grantee shall be entitled to share in the appreciation in the value of such MJardin Shares (the “**Base Amount**”). The per share Base Amount shall not be less than the fair market value of a MJardin Share on the grant date. The C&G Committee, in its sole discretion, may provide in a SAR agreement for the

settlement of any SAR to be in MJardin Shares or in cash. Unless otherwise provided in the applicable SAR agreement or as may be determined by the C&G Committee, upon a grantee's termination of service with the Corporation, the unvested portion of a SAR will be forfeited. As of the Record Date no SARs have been granted.

Restricted Stock Units

The C&G Committee has granted 6,004,835 restricted stock units, of which 2,797,500 have been granted to Named Executive Officers and directors of the Company. Restricted stock units are credited as a bookkeeping entry in the name of the grantee in an account maintained by the C&G Committee. Unless otherwise provided in an award agreement, upon meeting the applicable vesting criteria, the grantee shall be entitled to receive a payout as specified in the restricted stock unit award agreement. As of the Record date 1,735,500 restricted stock units have vested. The C&G Committee, in its sole discretion and as set forth in the award agreement, may settle restricted stock units in cash or in MJardin Shares (or in a combination thereof) that have an aggregate fair market value equal to the value of the vested restricted stock units. On the date set forth in the award agreement, all unvested restricted stock units shall be forfeited to the Company without payment therefor. As of the Record Date, 425,300 restricted stock units have been forfeited.

Employment, Consulting and Management Agreements

The Company had the following arrangements with its directors and NEOs during the year ended December 31, 2018 under which compensation was to be provided in respect of services provided to the Company and any of its subsidiaries.

Rishi Gautam

Pursuant to an employment agreement (the "**Gautam Agreement**") dated June 1, 2017 by and among the Company, its subsidiaries and Rishi Gautam, Mr. Gautam was retained as the Company's CEO, for which he received an annual base salary of US\$240,000 as well as 1,100,000 incentive shares of MJAR Holdings, LLC (the Company's predecessor) which were issued to Mr. Gautam on June 1, 2017.

Under the Gautam Agreement, Mr. Gautam was entitled to a bonus equal to 1.5% of the gross sale proceeds of the Company in the event the Company experienced a change in control event. Such a bonus was paid out to Mr. Gautam in connection with the Company's qualifying transaction in November 2018. Mr. Gautam was further entitled to participate in employee benefit plans and programs including, without limitation, medical, dental, vision, life insurance, disability plans and retirement plans, similar to those that are maintained, from time to time, for similarly situated executives of the Company, paid time off as per Company policies and reimbursement for all out-of-pocket ordinary, necessary and reasonable business, entertainment, and travel and meal expenses incurred by Mr. Gautam on behalf of the Company while performing his duties and responsibilities under the Gautam Agreement.

In the event of his termination with cause, Mr. Gautam was entitled to receive his base salary accrued and unpaid through the date of termination, together with all accrued but unpaid paid time off, and expenses for which he had yet to be reimbursed, as well as continued participation in the Company's group health plan for 18 months thereafter at his own cost. If he were to have been terminated without cause, Mr. Gautam was entitled to receive his base salary accrued and unpaid through the date of termination any accrued, but unpaid bonus and severance pay totalling US\$240,000 payable over 12 months in 24 bi-weekly installments.

Art Brown

Pursuant to an employment agreement (the "**Brown Agreement**") dated January 17, 2018 between MJardin Services Inc. and Arthur Brown, Mr. Brown was retained as the Company's CFO (following which he would transition to the role of Chief Accounting Officer), for which he received an annual base salary of US\$200,000 as well as a one-time

bonus in the amount of US\$1,000 in consideration for his agreement to abide by certain restrictive covenants therein.

Under the Brown Agreement, Mr. Brown was entitled to participate in employee benefit plans and programs including, without limitation, medical, dental, vision, life insurance, disability plans and retirement plans, similar to those that are maintained, from time to time, for similarly situated executives of the Company.

Francis Kneutell II

Pursuant to an employment agreement (the “**Kneutell Agreement**”) dated September 1, 2018 between MJAR Holdings Corp. and Francis Kneutell II, Mr. Kneutell was retained as the Company’s CFO, for which he received an annual base salary of US\$240,000, as well as a cash bonus targeted at not less than US\$40,000, subject to the discretion and written consent of the CEO. Mr. Kneutell was also entitled to 480,000 Options at an exercise price of \$12.00 per option, as well as 50,000 restricted stock units (which Options and restricted stock units were issued to Mr. Kneutell on November 13, 2018 as set forth in the above table).

Under the Kneutell Agreement, Mr. Kneutell was entitled to participate in all available benefit plans offered to similarly situated employees, as well as to the reimbursement of all reasonable premium costs incurred for private individual insurance for himself and his dependents to a maximum monthly limit of US\$2,000.

In the event of his termination for cause, Mr. Kneutell was entitled to any accrued and unpaid wages and vacation pay. If Mr. Kneutell’s employment were to have been terminated without cause, he would have been entitled to any accrued and unpaid wages and vacation pay, as well as 3 months’ base salary as severance pay, provided he signed a general release in favour of the Company. Additionally, all of Mr. Kneutell’s Equity Compensation Securities would have vested. Moreover, if Mr. Kneutell’s termination occurred within 6 months of a change in control, or if he were to resign for good reason within that same time frame, Mr. Kneutell would be owed an immediate lump sum payment equal to: (i) any and all accrued and unpaid compensation; (ii) the greater of (A) the total annual compensation for 1 year, based on the average total annual compensation awarded to him over the previous 3 completed fiscal years; or (B) the total annual compensation awarded to him in the most recently completed fiscal year. Finally, Mr. Kneutell would have still been entitled to the above-mentioned benefits coverage for 12 months or until he secured coverage through alternate employment.

Chris Seto

Pursuant to an employment agreement (the “**Seto Agreement**”) dated April 2, 2018 between GrowForce Holdings Inc., a subsidiary of the Company and Christopher A. Seto, Mr. Seto was retained as the Company’s CFO, for which he received an annual base salary of \$190,000, as well as a cash bonus targeted at not less than \$95,000, subject to the discretion and written consent of the CEO. Mr. Seto is also entitled to 500,000 restricted stock units (which restricted stock units were issued to Mr. Seto on December 31, 2018 as set forth in the table above).

Under the Seto Agreement, Mr. Seto is entitled to participate in all available benefit plans offered to similarly situated employees, as well as to the reimbursement of all reasonable premium costs incurred for private individual insurance for himself and his dependents to a maximum monthly premium limit of \$1,000.

In the event of his termination for cause, Mr. Seto is entitled to any accrued and unpaid wages and vacation pay. If Mr. Seto’s employment is terminated without cause, he is entitled to any accrued and unpaid wages and vacation pay; reasonable notice of dismissal, pay in lieu thereof, or a combination of the two; statutory severance pay in accordance with the *Employment Standards Act*; benefit coverage throughout the notice period; and the immediate vesting of all of his Equity Compensation Securities. Additionally, if Mr. Seto’s termination occurs within 6 months of a change in control, or if he were to resign for good reason within that same time frame, Mr. Seto would be owed an immediate lump sum payment equal to: (i) any and all accrued and unpaid compensation and vacation pay; (ii) the greater of (A) the total annual compensation for 1 year, based on the average total annual compensation awarded

to the him over the previous 3 completed fiscal years; (B) the total annual compensation awarded to him in the most recently completed fiscal year; or (C) two-times the total pay in lieu of notice that would be owed to him in the event of his termination without cause. Finally, Mr. Seto would still be entitled to the above-mentioned benefit coverage for 12 months or until he secured coverage through alternate employment, as well as statutory severance pay pursuant to the *Employment Standards Act*.

Patrick Witcher

Pursuant to an employment agreement with the Company (the “**Witcher Agreement**”), Pat Witcher was hired as the Vice President in charge of Government Affairs for which he received an annual base salary of US\$200,000. Mr. Witcher is also entitled to 122,000 Options and 46,500 restricted stock units (which Options and restricted stock units were issued to Mr. Witcher on November 13, 2018 and December 31, 2018 as set forth in the above table).

Under the Witcher Agreement, Mr. Witcher is entitled to participate in employee benefit plans and programs including, without limitation, medical, dental, vision, life insurance, disability plans and retirement plans, similar to those that are maintained, from time to time, for similarly situated executives of the Company.

Oversight and Description of Director and NEO Compensation

The C&G Committee is responsible for determining the compensation for the directors and the Named Executive Officers. The C&G Committee seeks to ensure that the Company's compensation goals and objectives, as applied to the actual compensation paid to the Company's NEOs, are aligned with the Company's overall business objectives and MJardin Shareholder interests.

The C&G Committee is tasked with establishing an executive compensation program, which includes any share-based awards, option-based awards or the establishment of any non-equity incentive plans. The terms of any proposed compensation for the directors of the Company who are not also officers of the Company (including any options to be granted) is determined by the C&G Committee.

Elements of NEO Compensation

The compensation of the NEOs include three major elements: (a) base salary, (b) an annual, discretionary cash bonus, and (c) long-term equity incentives granted under the Equity Incentive Plan and any other equity plan that may be approved by the MJardin Board. These three principal elements of compensation are described below.

Base Salary

Base salaries are intended to provide an appropriate level of fixed compensation that will assist in employee retention and recruitment. Base salaries will be determined on an individual basis, taking into consideration the past, current and potential contribution to MJardin’s success, the position and responsibilities of the NEOs and competitive industry pay practices for other companies of similar size and revenue growth potential.

Annual Cash Bonus

Annual bonuses will be awarded based on qualitative and quantitative performance standards and will reward performance of the NEO individually. The determination of an NEO’s performance may vary from year to year depending on economic conditions and conditions in the marijuana industry and may be based on measures such as stock price performance, the meeting of financial targets against budget (such as adjusted funds from operations), the meeting of acquisition objectives and balance sheet performance.

Long-Term Equity Incentives

The Company has adopted an Equity Incentive Plan to provide that the board of directors of the Company may from time to time, in its discretion, and in accordance with the applicable CSE requirements, grant to directors, officers, employees and consultants to the Company (i) nonqualified stock options and incentive stock options, (ii) restricted stock awards, (iii) compensatory share awards, (iv) stock appreciation rights, (v) restricted stock units and (vi) other equity incentives.

The size of stock option grants to NEOs is dependent on each officer's level of responsibility, authority and importance to the Company and the degree to which such officer's long-term contribution to the Company will be crucial to its long-term success. Previous grants are taken into account when considering new grants.

Pension Plan Disclosure

The Company has not implemented any deferred compensation plan or pension plan that provides for payments or benefits at, following or in connection with retirement.

SECURITIES AUTHORIZED FOR ISSUANCE UNDER EQUITY COMPENSATION PLANS

The following table sets forth the number of MJardin Shares to be issued upon exercise of outstanding Options, the weighted-average exercise price of such outstanding Options and the number of MJardin Shares remaining available for future issuance under equity compensation plans as at December 31, 2018.

Plan Category	Number of MJardin Shares to be issued upon exercise of outstanding Options and restricted stock units	Weighted-average exercise price of outstanding Options and restricted stock units	Number of MJardin Shares remaining available for future issuance under equity compensation plans (excluding securities reflected in the first column)
Equity compensation plans approved by MJardin Shareholders	2,857,620 MJardin Shares pursuant to the exercise of Options 6,004,835 MJardin Shares pursuant to the exercise of restricted stock units	\$9.82 N/A	719,016 Common Shares
Equity compensation plans not approved by MJardin Shareholders	Nil	Nil	Nil
Total	8,862,455 MJardin Shares	N/A	719,016 Common Shares

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS

The following table sets forth the aggregate indebtedness of all the directors, NEOs and former directors and NEOs of the Company. Other than as disclosed below, no director, MJardin Nominee, NEO, nor any of their respective associates or affiliates, is or has been indebted to the Company or its subsidiaries since the beginning of the Company's most recently completed financial year.

Purpose	AGGREGATE INDEBTEDNESS (\$)	
	To the Company or its subsidiaries	To Another Entity
Other	Company	No

INDEBTEDNESS OF DIRECTORS AND EXECUTIVE OFFICERS UNDER (1) SECURITIES PURCHASE AND (2) OTHER PROGRAMS						
Name and Principal Position	Involvement of Company or Subsidiary	Largest Amount Outstanding for the year ended December 31, 2018	Amount Outstanding as at May 30, 2019	Financially Assisted Securities Purchases During the year ended December 31, 2018	Security for Indebtedness	Amount Forgiven During the year ended December 31, 2018
Rishi Gautam Former President, Chief Executive Officer and Chairman of the Board	Lender	US\$75,503	US\$75,503	N/A	N/A	N/A

CORPORATE GOVERNANCE AND AUDIT COMMITTEE DISCLOSURE

The Company's Statement of Corporate Governance Practices and audit committee disclosure required for venture issuers is set out in Schedule "A" to this Information Circular.

INTEREST OF INFORMED PERSONS IN MATERIAL TRANSACTIONS

Except as disclosed in this Information Circular, neither the Company nor any director or officer of the Company, nor any proposed nominee for election as a director of the Company, nor any other insider of the Company, nor any associate or affiliate of any one of them has or has had, at any time since the beginning of the year ended December 31, 2018, any material interest, direct or indirect, in any transaction or proposed transaction that has materially affected or would materially affect the Company.

OTHER BUSINESS

Management of the Company is not aware of any other business to come before the Meeting other than as set forth in the Notice of Annual Meeting. If any other business properly comes before the Meeting, it is the intention of the persons named in the form of proxy to vote the MJardin Shares represented thereby in accordance with their best judgment on such matter.

ADDITIONAL INFORMATION

Additional information relating to the Company is available on SEDAR at www.sedar.com. Financial information is contained in the Company's consolidated financial statements and management's discussion and analysis for the year ended December 31, 2018. In addition, a MJardin Shareholder may obtain copies of the Company's financial statements and management's discussion and analysis, by contacting the Company by mail at 1 Toronto Street, Suite 801, Toronto, Ontario M5C 2V6 or by telephone at 416-309-2077.

Schedule “A”

STATEMENT OF CORPORATE GOVERNANCE PRACTICES

Capitalized terms used in this Schedule “A” but not otherwise defined herein shall have the meanings ascribed thereto in the Information Circular to which this Schedule “A” is appended.

The MJardin Board and senior management consider good corporate governance to be central to the effective and efficient operation of the Company. Listed below is a brief discussion of the Company's approach to corporate governance.

Statement of Corporate Governance Practices

NI 58-101 requires a venture issuer who solicits a proxy from a security holder for the purpose of electing directors to include specified corporate governance disclosure in its management information circular. Set out below is a description of the Company's current corporate governance practices and other information relating to the Board, per *National Instrument 58-101 – Disclosure of Corporate Governance Practices* and related disclosure requirements.

Board of Directors

The MJardin Board facilitates its exercise of independent supervision over management through the participation of directors. Currently, the Board has six directors of whom one is independent within the meaning of *NI 52-110 – Audit Committees*. The Board members are Adrian Montgomery, Graham Marr, Roman Kocur, Lorne M. Sugarman, John Travaglini⁽¹⁾ and James Lowe. Adrian Montgomery is the Chairman of the Board.

Roman Kocur is an independent director in that he does not have a direct or indirect material relationship with the Company which could, in the view of the MJardin Board, reasonably interfere with the exercise of the director's independent judgment. Adrian Montgomery, Graham Marr, Lorne M. Sugarman, John Travaglini and James Lowe are not considered independent.

Adrian Montgomery is not independent as he is the Chief Executive Officer of the Company. James Lowe is a founder of the Company and has been employed by the Company and its subsidiaries within the last three years. As such, he is deemed to have a direct material relationship with the Company which could, in the view of the MJardin Board, reasonably interfere with his independent judgement. The MJardin Board has also determined that Graham Marr has a material relationship with the Company by virtue of his position as Managing Director of Bridging Finance Inc., a senior lender to the Company. Lorne M. Sugarman is a principal at KES 7 Capital Inc. the Company's agents in prior equity financings and is thus considered to not be independent. Likewise, John Travaglini is the Chief Executive Officer of 4Front Capital Partners Inc., who have represented the Company in prior equity financings and is not considered to be an independent director by the MJardin Board.

(1) John Travaglini is not being re-considered for election and will no longer be part of the MJardin Board following the Meeting.

Directorships

None of the MJardin Nominees or present directors are currently directors of an issuer that is a reporting issuer, or an equivalent thereof.

Orientation and Continuing Education

New directors will have orientation that includes meetings with management on business directions, operational issues and financial aspects of the Company. The C&G Committee meets with new directors to review and explain the role of the MJardin Board and the expectations of each individual in their role as a director, as well as the nature and operation of the Company's business.

The C&G Committee is mandated with ensuring that continuing education opportunities are provided to all directors so that individual directors may maintain or enhance their skills and abilities as directors. To do so, management updates the MJardin Board on a regular basis regarding the business and activities of the Company to ensure that the directors have the necessary knowledge to meet their obligations as directors. Directors are encouraged to communicate with management, the auditors and the Company's legal counsel to keep themselves current with the Company's business. Directors are also provided with full access to the Company's records.

Ethical Business Conduct

All MJardin Board members and employees are committed to maintaining the highest standards of integrity and ethical business conduct in the management of the Company and their interaction with all key securityholders. These standards can only be achieved by the Company adhering to the values and principles of conduct.

The Company expects all MJardin Board members and employees to conduct themselves in an ethical and law-abiding manner, in all areas, including but not limited to conflicts of interest and the protection and proper use of corporate assets, information and opportunities. To this end, the MJardin Board has adopted its Code of Business Conduct and Ethics, which applies to all directors, officers, employees, contractors and consultants of the Company and its subsidiaries.

Conflicts of Interest

Directors have a statutory responsibility to disclose all actual or potential conflicts of interest and generally to abstain from voting on matters in which the director has a conflict of interest. The Company asks that directors recuse themselves from any discussion or decision on any matter in which the director is precluded from voting as a result of a conflict of interest or which otherwise affects such director's personal, business or professional interests.

Compliance with Laws, Rules and Regulations

It is required that the Company is in compliance with all legislation applicable to the Company's business operations, including but not restricted to the laws of the Province of Ontario, as well as with the anti-corruption laws of the United States and Canada and any other relevant Canadian or US laws and legislation applicable in the provinces and states in which the Company conducts business.

All MJardin Board members and employees have a duty to know, understand and comply with any specific legislation pertaining to the business of the Company and any legislation applicable to their duties and responsibilities.

Nomination of Directors

The Company has entrusted the C&G Committee with the responsibility for the nomination of new directors. The C&G Committee annually reviews the appropriate size of the MJardin Board and if necessary, identifies and recommends new candidates with qualified skills, appropriate experience and background, and necessary competencies that are consistent with the Company's goals and objectives.

Compensation

The C&G Committee is responsible for the review and evaluation of the compensation paid to directors, senior executives and the CEO. As such, it seeks to ensure that the Company's compensation goals and objectives, are applied to the actual compensation paid to the Company's CEO, senior executives and directors. The C&G Committee also ensures that such compensation policies and practices are aligned with the Company's overall business objectives and MJardin Shareholder interests.

The Company's compensation policies and programs are designed to be competitive with industry peers and to recognize and reward executive performance consistent with the success of the Company's business. These policies

and programs are intended to attract and retain capable and experienced individuals. The C&G Committee reviews the adequacy of remuneration for its directors, senior executives and CEO by evaluating their performance in light of the Company's goals and pre-established performance objectives.

In conjunction with the Company's senior executives, the C&G Committee is also tasked with the administration of the Company's Equity Incentive Plan

AUDIT COMMITTEE INFORMATION

The Audit Committee is governed by an Audit Committee Charter, a copy of which is attached hereto as Appendix 1 of Schedule "A".

Composition of the Audit Committee

As of the date of this Information Circular, the following were the members of the Audit Committee:

Name	Independence	Financial Literacy
Graham Marr	No	Yes
Roman Kocur ⁽¹⁾	Yes	Yes
John Travaglini ⁽²⁾	No	Yes

(1) Roman Kocur is the chair of the Audit Committee.

(2) John Travaglini is not being considered for re-election to the MJardin Board and will be replaced on the Audit Committee following the Meeting.

Relevant Education and Experience

The MJardin Board believes that the composition of the Audit Committee reflects financial literacy and expertise. Currently, Mr. Kocur, the chair of Audit Committee, has been determined by the MJardin Board to be "independent" as defined by NI 52-110. All three members of the Audit Committee are considered "financially literate" as defined by NI 52-110. The MJardin Board has made these determinations based on the education as well as breadth and depth of experience of each member of the Audit Committee.

All the members of the Audit Committee have the education and/or practical experience required to understand and evaluate financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of issues that can reasonably be expected to be raised by the Company's financial statements. The following is a brief summary of the education and experience of each member of the Audit Committee that is relevant to the performance of his or her responsibilities as an Audit Committee member:

Graham Marr

Mr. Marr is a Senior Managing Director and Portfolio Manager at Bridging Finance. Graham participates in all aspects of Bridging Finance's private investment management activities, including the origination, evaluation and monitoring of investments, as well as operations. Prior to joining Bridging Finance, Mr. Marr worked in KPMG LLP's "Transactions and Advisory" practice in the areas of restructuring, corporate finance and due diligence services. Mr. Marr is a Chartered Accountant and is a CFA Charterholder. Graham holds a Bachelor of Arts with a major in Business Administration from the Richard Ivey School of Business at the University of Western Ontario.

Roman Kocur

Mr. Kocur has a background in strategic planning, leadership, operations, business development, finance & IT. During his career, he led teams of over 4,000 people across Canada and the U.S, and has been involved in numerous industry consolidations, turn-arounds, start-ups, initial public offerings and capital market equity and debt transactions. From

2012 to 2016, Mr. Kocur served as Regional President at FirstService Corporation (“FSV”), a company where he had previously held a number of positions, including Managing Director, Corporate Development. Prior to joining FSV, Mr. Kocur spent five years at Geac Computer Corporation Limited one of the largest technology companies in Canada, where he served as Director, Global M&A, Group Controller, and Director, Global Financial Planning & Analysis. He has equally held senior financial positions at subsidiaries of the Jim Pattison Group and Canadian Tire; he began his career at Pricewaterhousecoopers LLC. Mr. Kocur is a licensed Chartered Professional Accountant and holds a Bachelor of Commerce degree from the University of Toronto’s Rotman School of Management.

John Travaglini

Mr. Travaglini is a technology and capital markets entrepreneur, and a highly experienced M&A professional. Prior to founding 4Front Capital Partners, he owned a mid- market investment and merchant banking consulting firm based out of Toronto, Ontario. In this role Mr. Travaglini consulted to large multinationals, funds and family offices worldwide on wealth preservation, mergers and acquisitions and International Investments. Prior to that Mr. Travaglini co-owned an investment bank with offices in Toronto, London, Singapore and Sydney Australia. This company did both public and private transactions totaling over \$250 million. Mr. Travaglini co-founded a systems integration company which had revenues of over \$55 Million. Mr. Travaglini has held sales positions with Sun Microsystems, Unisys Corporation. Mr. Travaglini has held board positions and executive management positions in both public and private companies in Canada and abroad. He holds an Honors Bachelor of Business Administration from Wilfrid Laurier University and is a graduate of the Quantum Shift Executive Management program sponsored by KPMG LLP and the Richard Ivey School of Business at the University of Western Ontario.

Pre-Approval Policies and Procedures

The Audit Committee of the Company has adopted specific policies and procedures for the engagement of non-audit services. The Audit Committee may delegate to one or more of its members the authority to pre-approve non-audit services, but pre-approval by such member or members so delegated shall be presented to the full Audit Committee at its first scheduled meeting following such pre-approval.

Audit Committee Oversight

At no time since the commencement of the most recently completed financial year of the Company was a recommendation of the Audit Committee to nominate or compensate an external auditor not adopted by the directors of the Company.

Reliance on Certain Exemptions

At no time since the commencement of the most recently completed financial year of the Company has the Company relied on the exemption in section 2.4 of NI 52-110 (De Minimis Non-Audit Services), in section 6.1 of NI 52-110 or an exemption from the application of NI 52-110, in whole or in part, granted under Part 8 of NI 52-110 (Exemptions).

Auditors' Fees

MNP LLP served as the Company's auditors for the year ended December 31, 2018. Fees paid to the Company's auditors for the year ended December 31, 2018 are detailed below:

Fee	For the year ended December 31, 2018	For the year ended December 31, 2017
Audit Fees ⁽¹⁾	\$616,135	\$123,268
Audit-Related Fees ⁽²⁾	\$121,481	\$98,556
Tax Fees ⁽³⁾	\$41,844	\$41,074
Total	\$779,460	\$262,898

(1) "Audit Fees" include the aggregate professional fees paid to the external auditors for the audit of the annual consolidated financial statements and other annual regulatory audits and filings.

(2) "Audit Related Fees" includes the aggregate fees paid to the external auditors for services related to the audit services, including reviewing quarterly financial statements and management's discussion thereon and conferring with the Board and Audit Committee regarding financial reporting and accounting standards.

(3) "Tax Fees" include the aggregate fees paid to external auditors for tax compliance, tax advice, tax planning and advisory services, including namely preparation of tax returns.

Appendix 1 of Schedule “A”

MJARDIN GROUP, INC. AUDIT COMMITTEE CHARTER

This charter (the “**Charter**”) sets forth the purpose, composition, responsibilities and authority of the Audit Committee (the “**Committee**”) of the board of directors (the “**Board**”) of MJardin Group, Inc. (the “**Company**”).

1. STATEMENT OF PURPOSE

- 1.1. The purpose of the Committee is to assist the Board in fulfilling its oversight responsibilities with respect to:
- financial reporting and related financial disclosure;
 - the implementation of risk management and internal control over financial reporting and disclosure controls and procedures; and
 - external and internal audit processes.

2. COMMITTEE MEMBERSHIP

- 2.1. The Committee shall consist of as many directors of the Board as the Board may determine (the “Members”), but in any event, not less than 3 (three) Members. Each Member shall meet the criteria for independence and financial literacy established by applicable laws and the rules of any stock exchanges upon which the Company’s securities are listed, including National Instrument 52-110 — *Audit Committees* (“NI 52-110”) subject to any exceptions permitted under NI 52-110. NI 52-110 requires that to be independent, a Member be free of any relationship which could, in the view of the Board, reasonably interfere with the exercise of a Member’s independent judgment, and that the member meets certain bright-line tests.
- 2.2. Members shall be appointed by the Board, taking into account any recommendation that may be made by the Compensation, Nomination and Governance Committee of the Board (the “CNG Committee”). Any Member may be removed and replaced at any time by the Board, and may automatically cease to be a Member if he or she ceases to meet the qualifications required of Members. The Board will fill vacancies on the Committee by appointment from among qualified directors of the Board, taking into account any recommendation that may be made by the CNG Committee. If a vacancy exists on the Committee, the remaining Members may exercise all of its powers so long as there is a quorum.

Chair

- 2.3. The Board will designate one of the independent directors of the Board to be the chair of the Committee (the “**Chair**”), taking into account any recommendation that may be made by the CNG Committee.

Qualifications

- 2.4. At least three Members shall be independent and financially literate as described above, subject to available exemptions under NI 52-110. Members must have suitable experience and must be familiar with auditing and financial matters.

Attendance of Ex Officio Members, Management and other Persons

- 2.5. The Committee may invite, at its discretion, senior executives of the Company or such persons as it sees fit to attend meetings of the Committee and to take part in the discussion and consideration of the affairs of the Committee. The Committee may also require senior executives or other employees of the Company to produce such information and reports as the Committee may deem appropriate in the proper exercise of its duties. Senior executives and other employees of the Company shall attend a Committee meeting if invited by the Committee. The Committee may meet without senior executives in attendance for a portion of any meeting of the Committee.

Delegation

- 2.6. Subject to applicable law, the Committee may delegate any or all of its functions to any of its Members or any sub-set thereof, or other persons, from time to time as it sees fit.

3. COMMITTEE OPERATIONS

Meetings

- 3.1. The Chair, in consultation with the other Members, shall determine the schedule and frequency of meetings of the Committee. Meetings of the Committee shall be held at such times and places as the Chair may determine. To the extent possible, advance notice of each meeting will be given to each Member unless all Members are present and waive notice, or if those absent waive notice before or after a meeting. Members may attend all meetings of the Committee either in person or by telephone, video or other electronic means. Powers of the Committee may also be exercised by written resolutions signed by all Members.
- 3.2. At the request of the external auditors of the Company, the Chief Executive Officer or the Chief Financial Officer of the Company or any Member, the Chair shall convene a meeting of the Committee. Any such request shall set out in reasonable detail the business proposed to be conducted at the meeting so requested.

Agenda and Reporting

- 3.3. To the extent possible, in advance of every regular meeting of the Committee, the Chair shall prepare and distribute, or cause to be prepared and distributed, to the Members and others as deemed appropriate by the Chair, an agenda of matters to be addressed at the meeting together with appropriate briefing materials. The Committee may require senior executives and other employees of the Company to produce such information and reports as the Committee may deem appropriate in order for it to fulfill its duties.
- 3.4. The Chair shall report to the Board on the Committee's activities since the last Board meeting. However, the Chair may report orally to the Board on any matter in his or her view requiring the immediate attention of the Board. Minutes of each meeting of the Committee shall be circulated to the Directors following approval of the minutes by the Members. The Committee shall oversee the preparation of, review and approve the applicable disclosure for inclusion in the Company's annual information form.

Secretary and Minutes

- 3.5. The secretary of the Company may act as secretary of the Committee unless an alternative secretary is appointed by the Committee. The secretary of the Committee shall keep regular minutes of Committee proceedings and shall circulate such minutes to all Members and to the chair of the Board (and to any other Director that requests that they be sent to him or her) on a timely basis.

Quorum and Procedure

- 3.6. A quorum for any meeting of the Committee will be a simple majority. The procedure at meetings will be determined by the Committee. The powers of the Committee may be exercised at a meeting where a quorum is present or by resolution in writing signed by all Members. In the absence of the Chair, the Committee may appoint one of its other Members to act as Chair of any meeting.

Exercise of Power between Meetings

- 3.7. Between meetings, the Chair, or any Member designated for such purpose by the Committee, may, if required in the circumstance, exercise any power delegated by the Committee on an interim basis. The Chair or other designated Member will promptly report to the other Members in any case in which this interim power is exercised.

4. DUTIES AND RESPONSIBILITIES

- 4.1. The Committee is responsible for performing the duties set out below and any other duties that may be assigned to it by the Board as well as any other functions that may be necessary or appropriate for the performance of its duties.

a) Financial Reporting and Disclosure

- (i) Review and recommend to the Board for approval, the audited annual financial statements, including the auditors' report thereon, the quarterly financial statements, annual and interim management discussion and analysis, financial reports, earnings releases, and other applicable financial disclosure, prior to the public disclosure of such information.
- (ii) Review and recommend to the Board for approval, where appropriate, financial information contained in any prospectuses, annual information forms, annual reports to shareholders, management proxy circulars, material change disclosures of a financial nature and similar disclosure documents prior to the public disclosure of such documents or information.
- (iii) Review with senior executives of the Company, and with external auditors, significant accounting principles and disclosure issues and alternative treatments under International Financial Reporting Standards ("IFRS"), with a view to gaining reasonable assurance that financial statements are accurate, complete and present fairly the Company's financial position and the results of its operations in accordance with IFRS, as applicable.
- (iv) Seek to ensure that adequate procedures are in place for the review of the Company's public disclosure of financial information extracted or derived from the Company's financial statements, the Company's disclosure controls and procedures and periodically assess the adequacy of those procedures and recommend any proposed changes to the Board for consideration.

b) Internal Controls and Internal Audit

- (i) Review the adequacy and effectiveness of the Company's internal control and management information systems through discussions with senior executives of the Company and the external auditor relating to the maintenance of: (i) necessary books, records and accounts in sufficient detail to accurately and fairly reflect the Company's transactions; (ii) effective internal control over financial reporting; and (iii) adequate processes for assessing the risk of material misstatements in the financial statements and for detecting control weaknesses or fraud. From time to time the Committee shall assess any requirements or changes with respect to the establishment or operations of the internal audit function having regard to the size and stage of development of the Company at any particular time.

- (ii) Satisfy itself, through discussions with senior executives of the Company that the adequacy of internal controls, systems and procedures has been periodically assessed in accordance with regulatory requirements and recommendations.
- (iii) Review and discuss the Company's major financial risk exposures and the steps taken to monitor and control such exposures, including the use of any financial derivatives and hedging activities.
- (iv) Review and make recommendations to the Board regarding, the adequacy of the Company's risk management policies and procedures with regard to identification of the Company's principal risks and implementation of appropriate systems and controls to manage such risks including an assessment of the adequacy of insurance coverage maintained by the Company.
- (v) Periodically review the Company's policies and procedures for reviewing and approving or ratifying related- party transactions.

c) External Audit

- (i) Recommend to the Board a firm of external auditors to be nominated for appointment as the external auditor of the Company.
- (ii) Ensure the external auditors report directly to the Committee on a regular basis.
- (iii) Review the independence of the external auditors.
- (iv) Review and recommend to the Board the fee, scope and timing of the audit and other related services rendered by the external auditors.
- (v) Review the audit plan of the external auditors prior to the commencement of any audit. Establish and maintain a direct line of communication with the Company's external auditors.
- (vi) Meet in camera with only the auditors, senior executives of the Company, or the Members, where and to the extent that, such parties are present, at any meeting of the Committee.
- (vii) Oversee the work of the external auditors of the Company with respect to preparing and issuing an audit report or performing other audit or review services for the Company, including the resolution of issues between senior executives of the Company and the external auditors.
- (viii) Review the results of the external audit and the external auditor's report thereon, including discussions with the external auditors as to the quality of accounting principles used and any alternative treatments of financial information that have been discussed with senior executives of the Company and any other matters.
- (ix) Review any material written communications between senior executives of the Company and the external auditors and any significant disagreements between the senior executives and the external auditors.
- (x) Discuss with the external auditors their perception of the Company's financial and accounting personnel, records and systems, the cooperation which the external auditors received during their course of their review and availability of records, data and other requested information and any recommendations with respect thereto.

- (xi) Discuss with the external auditors their perception of the Company's identification and management of risks, including the adequacy or effectiveness of policies and procedures implemented to mitigate such risks.
- (xii) Review the reasons for any proposed change in the external auditors which is not initiated by the Committee or Board and any other significant issues related to the change, including the response of the incumbent auditors, and enquire as to the qualifications of the proposed auditors before making its recommendations to the Board.
- (xiii) Review annually a report from the external auditors in respect of their internal quality-control procedures, any material issues raised by the most recent internal quality-control review, or peer review of the external auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the external auditors, and any steps taken to address any such issues.

d) Associated Responsibilities

- (i) Monitor and periodically review the Whistleblower Policy of the Company and associated procedures for:
 - the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters;
 - the confidential, anonymous submission by directors, officers and employees of the Company of concerns regarding questionable accounting or auditing matters; and
 - if applicable, any violations of applicable law, rules or regulations that relates to corporate reporting and disclosure, or violations of the Company's Code of Ethics.
- (ii) Review and approve the Company's hiring policies regarding employees and partners, and former employees and partners, of the present and former external auditors of the Company.

e) Non-Audit Services

- (i) Pre-approve all non-audit services to be provided to the Company or any subsidiary entities by its external auditors or by the external auditors of such subsidiary entities. The Committee may delegate to one or more of its Members the authority to pre-approve non-audit services but pre-approval by such Member or Members so delegated shall be presented to the full Committee at its first scheduled meeting following such pre-approval.

f) Other Duties

- (i) Direct and supervise the investigation into any matter brought to its attention within the scope of the Committee's duties. Perform such other duties as may be assigned to it by the Board from time to time or as may be required by applicable law.

5. THE COMMITTEE CHAIR

- 5.1. In addition to the responsibilities of the Chair described above, the Chair has the primary responsibility for overseeing and reporting on the evaluations to be conducted by the Committee, as well as monitoring developments with respect to accounting and auditing matters in general and reporting to the Committee on any related significant developments.

6. COMMITTEE EVALUATION

- 6.1. The performance of the Committee shall be evaluated by the Board as part of its regular evaluation of the Board committees.

7. ACCESS TO INFORMATION AND AUTHORITY TO RETAIN INDEPENDENT ADVISORS

- 7.1. The Committee shall be granted unrestricted access to all information regarding the Company that is necessary or desirable to fulfill its duties and all directors of the Company, officers and employees will be directed to cooperate as requested by Members. The Committee has the authority to retain, at the Company's expense, independent legal, financial, and other advisors, consultants and experts to assist the Committee in fulfilling its duties and responsibilities, including sole authority to retain and to approve their fees. The Committee shall select such advisors, consultants and experts after taking into consideration factors relevant to their independence from management and other relevant considerations.
- 7.2. The Committee shall discharge its responsibilities, and shall assess the information provided by the Company's management and the external advisers, in accordance with its business judgment. Members are entitled to rely, absent knowledge to the contrary, on the integrity of the persons and organizations from whom they receive information, and on the accuracy and completeness of the information provided. Nothing in this Charter is intended or may be construed as imposing on any member of the Committee or the Board a standard of care or diligence that is in any way more onerous or extensive than the standard to which the directors are subject under applicable law.
- 7.3. The Committee also has the authority to communicate directly with internal and external auditors. While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate or comply with IFRS and other applicable requirements. These are the responsibilities of the senior executives of the Company responsible for such matters and the external auditors. The Committee, the Chair and any Members identified as having accounting or related financial expertise are members of the Board, appointed to the Committee to provide broad oversight of the financial, risk and control related activities of the Company, and are specifically not accountable or responsible for the day to day operation or performance of such activities. Although the designation of a Member as having accounting or related financial expertise for disclosure purposes is based on that individual's education and experience, which that individual will bring to bear in carrying out his or her duties on the Committee, such designation does not impose on such person any duties, obligations or liability that are greater than the duties, obligations and liability imposed on such person as a member of the Committee and Board in the absence of such designation. Rather, the role of a Member who is identified as having accounting or related financial expertise, like the role of all Members, is to oversee the process, not to certify or guarantee the internal or external audit of the Company's financial information or public disclosure. This Charter is not intended to change or interpret the constating documents of the Company or applicable law or stock exchange rule to which the Company is subject, and this Charter should be interpreted in a manner consistent with all such applicable laws and rules.
- 7.4. The Board may, from time to time, permit departures from the terms of this Charter, either prospectively or retrospectively. This Charter is not intended to give rise to civil liability on the part of the Company or its Directors or officers to shareholders, security holders, customers, suppliers, partners, competitors, employees or other persons, or to any other liability whatsoever on their part.

8. REVIEW OF CHARTER

- 8.1. The Committee shall periodically review and assess the adequacy of this Charter and recommend any proposed changes to the Board for consideration.

Dated: January 30, 2019

Approved by: Board of Directors of the Company