

FORM B.1

LISTING APPLICATION

INSTRUCTIONS

1. The FNFTEX has listing requirements. In accordance with section 2 of these listing instructions, an entity seeking to list its assets on the FNFTEX (referred to as the "Applicant") must carefully examine the relevant listing requirements. Any capitalised terms not explicitly defined in this application form (referred to as the "Application") will carry the meanings ascribed to them in the FNFTEX's Policy Manual unless otherwise specified.
2. This application form is required for all initial listing applications, specifically for cases in which an Applicant is not carrying out an offering based on a prospectus completed in compliance with the specified requirements. This Application is not required for the listing of assets offered under or in connection with a Reverse Takeover or Change of Business.
3. The FNFTEX mandates a level of disclosure from the Applicant that facilitates an informed assessment of the Applicant's assets by investors. The inclusion of FORM B in the Application aims to streamline the listing process for the Applicant. Any mention of a section in FORM B implies an instruction under that section, unless explicitly stated otherwise in the Application. The Application clearly outlines whether additional information, beyond that stipulated in FORM B, is necessary or not.
4. Unless otherwise indicated in this Application, the Applicant is required to address the items listed in this form sequentially. Responses should be presented in a narrative form unless a specific table or alternative format is designated. In the event that a response to any item is negative or deemed not applicable to the Applicant, please explicitly state "Not Applicable." Additionally, where clarity can be enhanced, provide a brief explanation of the reason for the inapplicability of the item. Ensure that the title for each item precedes its corresponding response.

5. Subject to context,

In completing the Application, the term "prospectus" as mentioned in FORM B should be interpreted as "Application." Similarly, expressions like "distribution of assets," "distribute assets," "distributed assets," or "distributing assets" in FORM B should be understood as "listing of assets," "list assets," "listed assets," or "listing assets," respectively. The term "issuer" in FORM B should be read as "Applicant" for the Application's completion. References to "proceeds raised under the prospectus" should be construed as "proceeds raised under a concurrent financing."

When FORM B mentions "distribution or issuance of assets," it pertains to any issuance of assets by the Applicant in conjunction with the Application. Additionally, the phrase "date of the prospectus" in FORM B should be interpreted as the "date of filing of the Application."

The initial listing requirements are detailed in the Policy, and the necessary documentation for this Application is also outlined in the Policy. Both the policies and this Application can be accessed online or requested via info@fnftex.org.

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FORM B.2

the Prospectus

I. I Cover Page

- A. Provide a cover page containing the following information:
1. the name of the Applicant;
 2. where the Applicant uses a logo in carrying on its business, the logo of the Applicant;
 3. the class of assets the Applicant wishes to have listed; and
 4. the following statement : “the FNFTEX has not expressed an opinion about the assets which are the subject of this application.”

II. Table of Contents and Glossary

- A. Include a table of contents.
- B. Where an Applicant also wishes to include a glossary, the Applicant must ensure that in the event of a conflict between a term defined in the glossary and a term defined in the Policy manual of the FNFTEX, the FNFTEX definition will govern.

III. Summary

- A. At the beginning of the summary, include a statement in italics in substantially the following form: “The following is a summary of the principal features of this distribution and should be read together with the more detailed information and financial data and statements contained elsewhere in this prospectus.”
- B. Briefly summarise, information appearing elsewhere in the prospectus that, in the opinion of the issuer or selling security holder, would be most likely to influence the investor’s decision to purchase the securities being distributed, including a description of
1. the principal business of the issuer and its subsidiaries,
 2. the securities to be distributed, including the offering price and expected net proceeds,
 3. use of proceeds,
 4. risk factors,
 5. financial information, and
 6. if restricted securities, clarify short in this section.
- C. If a currency other than the Euro is to be used in the Application, include, in the summary and elsewhere in the Application where the context so requires, the relevant currency which applies to information disclosed (including in any financial information and any information incorporated by reference).

IV. Corporate Structure

- A. Name, Address, and Incorporation
1. Provide the complete corporate name of the issuer or, if the issuer is an unincorporated entity, the full name by which it is known and conducts business. Include the addresses of both the issuer's head office and registered office. Indicate the statute under which the issuer is incorporated, continued, or organized. If the issuer is an unincorporated entity,

specify the laws of the jurisdiction or foreign jurisdiction under which it is established and operates. Additionally, outline any significant amendments to the issuer's articles or other constitutive documents.

B. Inter-corporate Relationships

1. Describe the inter-corporate relationships among the issuer and its subsidiaries, either through a diagram or another suitable format.
2. For each subsidiary mentioned in subsection (1), provide:
 - a) The percentage of voting securities of the subsidiary beneficially owned, controlled, or directed, directly or indirectly, by the issuer.
 - b) The percentage of each class of restricted securities of the subsidiary beneficially owned, controlled, or directed, directly or indirectly, by the issuer.
 - c) The jurisdiction where the subsidiary was incorporated, continued, formed, or organised.
3. If the securities distributed under the prospectus are associated with a restructuring transaction, illustrate, through a diagram or otherwise, the inter-corporate relationships both before and after completing the proposed transaction.
4. A specific subsidiary may be excluded from the disclosure required in this section if, at the issuer's most recent financial year-end:
 - a) The total assets of the subsidiary do not surpass 10% of the consolidated assets of the issuer.
 - b) The revenue of the subsidiary does not exceed 10% of the consolidated revenue of the issuer.
 - c) The conditions in (a) and (b) would be met if:
 - (1) The aggregate subsidiaries considered under (a) and (b) were evaluated together.
 - (2) The reference to 10% in those conditions was altered to 20%.

V. Description of the Business

- A. Provide a description of the issuer's business and its reportable segments, as defined by the issuer's Generally Accepted Accounting Principles (GAAP).
- B. Disclose details regarding any bankruptcy, receivership, or similar proceedings initiated against the issuer or its subsidiaries, or any voluntary bankruptcy, receivership, or similar proceedings undertaken by the issuer or its subsidiaries, within the three most recently completed financial years or those completed during or proposed for the current financial year.
- C. Disclose information on the nature and outcomes of any significant restructuring transactions involving the issuer or its subsidiaries within the three most recently completed financial years or those completed during or proposed for the current financial year.
- D. If the issuer has implemented fundamental social or environmental policies crucial to its operations, such as policies pertaining to its environmental impact, community relations, or human rights, provide a description of these policies and outline the steps taken by the issuer to implement them.
- E. Three-Year Business History
 1. Describe the evolution of the issuer's business over the last three completed financial years and any subsequent period up to the date of the prospectus. Focus on events, such as acquisitions or dispositions, and conditions that have significantly influenced the overall development of the business.

2. If the issuer deals with multiple products, or provides various services, elaborate on these products or services.
3. Discuss anticipated changes in the issuer's business expected to occur during the current financial year.

VI. Financings

Describe when

- A. the Applicant is undertaking a financing which is to close concurrently with the assets proposed to be listed under the Application, or
- B. the Applicant has completed a financing within the six month period preceding the date of the Application

VII. Dividends and Other Distributions

- A. Provide information on the cash dividends or distributions declared per security for each class of the issuer's securities during the three most recently completed financial years and the current financial year.
- B. Detail any constraints or limitations that might hinder the issuer from making dividend or distribution payments.
- C. Disclose the issuer's existing dividend or distribution policy and highlight any proposed modifications to this policy.

VIII. Management's Discussion and Analysis

- A. Furnish Management's Discussion and Analysis (MD&A) for:
 1. The latest annual financial statements of the issuer incorporated in the prospectus
 2. The most recent interim financial report of the issuer included in the prospectus.
- B. If the prospectus comprises the issuer's annual statements of comprehensive income, statements of changes in equity, and statements of cash flow for two financial years present MD&A for the second most recent annual financial statements of the issuer featured in the prospectus.(3) Notwithstanding subsection (2), MD&A for the second most recent annual financial statements of the issuer included in the prospectus under Item 32 may exclude disclosure related to statement of financial position items.

IX. Disclosure of Outstanding Asset Data on Fully Diluted Basis

- A. If applicable, where any assets to be listed are debt assets having a term to maturity in excess of one year or are preferred shares, include the information:
 1. Disclose the type and quantity or principal amount of:
 - a) Each class and series of voting or equity securities currently in circulation for the issuer.
 - b) Each class and series of securities for which there are outstanding securities, should they be convertible into, exercisable for, or exchangeable for voting or equity securities of the issuer.

- c) Unless otherwise specified in subsection (2), each class and series of voting or equity securities of the issuer that may be issued upon the conversion, exercise, or exchange of existing securities.
2. In cases where the exact quantity or principal amount of voting or equity securities issuable upon the conversion, exercise, or exchange of outstanding securities cannot be determined, the issuer is required to disclose the maximum quantity or principal amount for each class and series. If this maximum figure is indeterminable, the issuer must elucidate the features of the exchange or conversion and the methodology for determining the quantity or principal amount of voting or equity securities.

X. Description of Assets to be Listed

A. Equity Securities

1. If there is a distribution of equity securities, provide details on the class of equity securities, including a description and disclosure of all significant attributes and features, such as:
 - a) Dividend rights,
 - b) Voting rights,
 - c) Rights in the event of dissolution or winding-up,
 - d) Pre-emptive rights,
 - e) Conversion or exchange rights,
 - f) Provisions for redemption, retraction, purchase for cancellation, or surrender,
 - g) Provisions related to sinking or purchase funds,
 - h) Provisions allowing or restricting the issuance of additional securities, along with any other noteworthy restrictions,
 - i) Provisions requiring a asset holder to contribute additional capital.

B. Debt Securities

1. In the case of a distribution involving debt securities, outline all crucial attributes and features related to the indebtedness and the security (if any) for the debt, encompassing:
 - a) Provisions pertaining to interest rate, maturity, and any premiums,
 - b) Conversion or exchange rights,
 - c) Provisions for redemption, retraction, purchase for cancellation, or surrender,
 - d) Provisions concerning sinking or purchase funds,
 - e) The nature and priority of any security for the debt securities, with a brief identification of principal properties subject to lien or charge,
 - f) Provisions allowing or restricting the issuance of additional securities, the incurrence of additional indebtedness, and other critical negative covenants. This includes restrictions against dividend payments and constraints on providing security for the assets of the issuer or its subsidiaries, along with provisions related to the release or substitution of assets securing the debt securities.
 - g) Provide the name of the trustee under any indenture concerning the debt securities and outline any significant relationship between the trustee or any of its affiliates and the issuer or any of its affiliates.
 - h) Disclose any financial arrangements between the issuer and its affiliates or among its affiliates that might impact the security for the indebtedness.

XI. Consolidated Capitalisation

- A. Set out, in table format, any detail and any significant alteration in, and the impact of this change on, the consolidated share and loan capital of the issuer since the date of the issuer's financial statements for its latest completed financial period featured in the prospectus. This encompasses any material change that will arise from the issuance of the securities being distributed under the prospectus.

XII. Stock Option Plan

In case the Applicant possesses an incentive stock option plan, furnish a concise summary of the said plan. This summary should encompass information pertaining to vesting schedules and any limitations on the total number of assets that may be allocated to an individual.

Clearly articulate the methodology for determining the option price and reveal any provisions related to the termination of stock options.

- A. Options for Securities
1. For an issuer not classified as a reporting issuer in any jurisdiction immediately before submitting the prospectus, present, in tabular form, as of a specified date within 30 days preceding the prospectus date, details about options to acquire securities of the issuer or its subsidiary. These options are held or will be held upon the completion of the distribution by:
 - a) All executive officers and former executive officers of the issuer, collectively, and all directors and former directors not also serving as executive officers, collectively. Indicate the total number of executive officers and directors to whom this information applies.
 - b) All executive officers and former executive officers of all subsidiaries of the issuer, collectively, and all directors and former directors of those subsidiaries who are not also executive officers of the subsidiary, collectively, excluding individuals mentioned in paragraph (a). Indicate the total number of executive officers and directors to whom this information applies.
 - c) All other employees and former employees of the issuer, collectively.
 - d) All other employees and former employees of subsidiaries of the issuer, collectively.
 - e) All consultants of the issuer, collectively.
 - f) Any other person or company, excluding underwriters, specifying each person or company.
 - B. Describe any significant changes to the information required in the prospectus up to the prospectus date.
 - C. Instructions:
 1. Outline the details of options, warrants, or similar securities, including:
 - a) Designation and quantity of securities under option.
 - b) Purchase price of securities under option or the formula for determining the purchase price, along with the expiration dates of the options.
 - c) If reasonably ascertainable, the market value of securities under option on the date of grant.
 - d) If reasonably ascertainable, the market value of securities under option on the specified date.
 - e) For options mentioned in paragraph (1)(f), specifics of the grant, including consideration for the grant.

XIII. Prior Sales

- A. For every class or series of securities distributed by the issuer under the prospectus and for securities that can be converted or exchanged into those classes or series of securities, disclose, for the 12-month period preceding the prospectus date:
 - 1. The issuance price or the intended issuance price by the issuer or the selling asset holder.
 - 2. The quantity of securities issued or sold at that price.
 - 3. The date on which the securities were issued or sold.
- B. Trading Price and Volume
 - 1. For the following securities of the issuer traded or quoted on another marketplace, specify the marketplace and provide the price ranges and trading volume or quotation volume on the that marketplace with the highest volume of trading or quotation for these securities in general:
 - 2. (a) Each class or series of securities of the issuer distributed under the prospectus.
 - 3. Securities of the issuer into which those classes or series of securities can be converted or exchanged.
 - 4. Each class or series of securities of the issuer distributed under the prospectus.
 - 5. Securities of the issuer into which those classes or series of securities can be converted or exchanged.

XIV. Escrowed Assets and Assets

Escrowed Securities and Securities Subject to Contractual Restriction on Transfer

- A. As of a specified date within 30 days before the prospectus date, present in a tabular format similar to the following, the quantity of each class of the issuer's securities held in escrow or subject to a contractual restriction on transfer. Include the percentage that this quantity represents of the outstanding securities of that class:
 - 1. In a note accompanying the table, disclose the name of the depository (if any) and the date and conditions governing the release of securities from escrow or the termination date of the contractual restriction on transfer, as applicable.
 - 2. Describe any significant changes to the information required in the prospectus under subsection (1) up to the prospectus date.
- B. Instructions:
 - 1. For the purposes of this section, escrow includes securities subject to a pooling agreement.
 - 2. Securities subject to contractual restrictions on transfer resulting from pledges made to lenders are not required to be disclosed for the purposes of this section.

XV. Principal Asset holders

- A. Provide the following details for each primary asset holder of the issuer and, if applicable, for each selling asset holder if securities are being distributed for their account:
 - 1. Name
 - 2. Number or amount of securities owned, controlled, or directed of the class being distributed

3. Number or amount of securities of the class being distributed for the account of the asset holder
 4. Number or amount of securities of any class of the issuer to be owned, controlled, or directed after the distribution, along with the percentage representing that number or amount of the total outstanding
 5. Clarify whether the securities in (b), (c), or (d) are owned both of record and beneficially, of record only, or beneficially only.
- B. If securities are being distributed as part of a restructuring transaction, indicate, to the extent known, the holdings of each person or company after the transaction has been implemented.
 - C. If any of the securities being distributed for the account of an asset holder were acquired by the selling asset holder within the two years preceding the prospectus date, disclose the acquisition date. If the securities were acquired in the 12 months preceding the prospectus date, provide the aggregate cost to the asset holder and the average cost per security.
 - D. If, to the issuer's or underwriter's knowledge, more than 10% of any class of voting securities of the issuer is or will be held subject to a voting trust or similar agreement, disclose the designation of the securities, the number or amount held or to be held subject to the agreement, and the duration of the agreement. State the names and addresses of the voting trustees and briefly outline their voting rights and other powers under the agreement.
 - E. If, to the issuer's or underwriter's knowledge, any principal asset holder or selling asset holder is an associate or affiliate of another person or company named as a principal asset holder, disclose, to the extent known, the material facts of the relationship, including any basis for influence over the issuer held by the person or company other than the holding of voting securities.
 - F. Additionally, in a footnote to the table, provide the necessary calculations on a fully-diluted basis.
 - G. Describe any significant changes to the information required under subsection (1) up to the prospectus date.

Instruction: If a company, partnership, trust, or other unincorporated entity is a principal asset holder of the issuer, disclose, to the extent known, the name of each individual who, through ownership, control, or direction over the securities of that entity or membership in the partnership, is a principal asset holder of that entity.

XVI. Directors and Executive Officers

- A. State Name, Occupation, and Security Holding
 1. Present information for directors and executive officers of the issuer
 - a) If similar information to that required under subsection (1) is provided for any director or executive officer not serving in such capacity as of the prospectus date, clearly indicate this fact and explain whether the issuer believes that this director or executive officer is liable under the prospectus.
- B. Cease Trade Orders, Bankruptcies, Penalties, or Sanctions
 1. Provide information for each director and each executive officer of the issuer in accordance to these subjects.
- C. Conflicts of Interest
 1. Disclose particulars of existing or potential material conflicts of interest between the issuer or a subsidiary of the issuer and a director or officer of the issuer or a subsidiary of the issuer.

D. Management

1. Instruction: For the purpose of this section, "management" includes all directors, officers, employees, and contractors whose expertise is critical to the issuer, its subsidiaries, and proposed subsidiaries in providing the issuer with a reasonable opportunity to achieve its stated business objectives.

XVII. Executive Compensation

- A. Set out the required information, in addition to the CEO and CFO,
 1. the disclosure is limited to the three other most highly compensated executive officers of the Applicant and
 2. for more certainty, disclosure of compensation must be made regardless of the amount of salary and/or bonus earned by the individual.

XVIII. Indebtedness of Directors and Executive Officers

- A. Aggregate Indebtedness
 1. Provide information for the issuer
 - a) Indebtedness of Directors and Executive Officers under Securities Purchase and Other Programs
- B. Provide information for the issuer
 1. Do not disclose the information required for:
 - a) Any indebtedness that has been completely repaid on or before the prospectus date.

XIX. Risk Factors

- A. Disclose risk factors associated with the issuer and its business, encompassing areas such as:
 1. Cash flow and liquidity concerns, if any.
 2. Management experience.
 3. General risks inherent in the issuer's business operations.
 4. Environmental and health risks.
 5. Dependence on key personnel.
 6. Regulatory constraints.
 7. Economic or political conditions.
 8. Financial history.
 9. Any other factors likely to influence an investor's decision to purchase securities of the issuer.
- B. If there exists a risk that asset holders of the issuer may be obligated to make an additional contribution beyond the security price, provide disclosure of that risk.
- C. Describe any risk factors material to the issuer that a reasonable investor would deem relevant to an investment in the assets being distributed, and that are not otherwise covered under subsections (A) or (B).

XX. Legal Proceedings and Regulatory Actions

A. Legal Proceedings Disclosure

1. Disclose any legal proceedings in which the issuer is or was a party, or in which any of its property is or was the subject, from the beginning of the most recently completed financial year for which financial statements of the issuer are included in the prospectus.
2. Describe any legal proceedings known to be contemplated by the issuer.
3. For each proceeding mentioned in subsections (1) and (2), include details such as the name of the court or agency, date instituted, principal parties involved, nature of the claim, amount claimed (if any), whether the proceeding is contested, and the current status of the proceeding.
4. Instruction: Information related to proceedings involving a claim for damages, where the amount involved, excluding interest and costs, does not exceed 10% of the current assets of the issuer, may be omitted. However, if any proceeding largely involves the same legal and factual issues as other pending or contemplated proceedings, include the amount involved in the other proceedings when calculating the percentage.

B. Regulatory Actions

Describe any:

1. Penalties or sanctions imposed against the issuer by a court regarding provincial and territorial securities legislation or by a securities regulatory authority within the three years immediately preceding the prospectus date.
2. Other penalties or sanctions imposed by a court or regulatory body against the issuer necessary for the prospectus to provide full, true, and plain disclosure of all material facts related to the securities being distributed.
3. Settlement agreements entered into by the issuer before a court regarding provincial and territorial securities legislation or with a securities regulatory authority within the three years immediately preceding the prospectus date.

XXI. Interests of Management and Others in Material Transactions

- A. Set out the information in this subject; within the three years before the date of the prospectus that has materially affected or is reasonably expected to materially affect the issuer or a subsidiary of the issuer.

XXII. Investor Relations Arrangements

A. Disclosure of Promotional or Investor Relations Agreements

1. If there exists any written or oral agreement or understanding with any individual to furnish promotional or investor relations services for the Applicant, the disclosure must include:
 - a) Name, Principal Business, and Place of Business:
 - b) The name, principal business, and place of business of the person providing the services.
 - c) Background of the Service Provider:
 - d) Information regarding the background of the person providing the services.
 - e) Ownership or Control:

- (1) Clarification on whether the person will have direct or indirect beneficial ownership, control, direction over, or a combination of these, concerning the assets of the Applicant.
- B. Consideration to be Paid:
1. Details about the consideration, both monetary and non-monetary, to be paid by the Applicant.
 2. Advance Payments:
 - a) Specify whether any payments will be made in advance of services being provided.

XXIII. Auditors, Transfer Agents and Registrars

- A. Auditors
1. Provide the name and address of the issuer's auditor.
- B. Transfer Agents, Registrars, Trustees, or Other Agents
1. For each class of securities, disclose the name of any transfer agent, registrar, trustee, or other appointed agent responsible for maintaining the securities register and the register of transfers. Additionally, indicate the location (by municipality) of each office, either belonging to the issuer or the appointed agent, where the securities register and register of transfers are maintained or where transfers of securities are recorded.

XXIV. Material Contracts

- A. Provide details of any material contract:
1. Mandated to be filed , or
 2. That would require filing if not previously filed.
- B. Instructions:
1. Present a comprehensive list of all contracts necessitating details under this section, clearly indicating those already disclosed elsewhere in the prospectus. Provide particulars only for contracts lacking details elsewhere in the prospectus.
 2. Include contract particulars such as the dates of, parties involved, and essential terms.

XXV. Experts

- A. Names of experts
1. Name each person or company
 - a) who is named as having prepared or certified a report, valuation, statement or opinion in the prospectus or an amendment to the prospectus, and
 - b) whose profession or business gives authority to the report, valuation, statement or opinion made by the person or company.
- B. Interest of experts
1. For each person or company referred to in this section provide the interest disclosure.

XXVI. Other Material Facts

- A. Disclosure of Uncovered Material Facts
- B. Provide details of any material facts concerning the securities being distributed that:

1. Are not covered under any other Items, and
2. Are essential for the prospectus to offer complete, accurate, and straightforward disclosure of all material facts related to the securities intended for distribution.

XXVII. Financial Statement Disclosure

- A. Interpretation of "Issuer"
 1. Inclusion of Financial Statements:
 - a) The financial statements in a prospectus must cover:
 - (1) The predecessor entity's financial statements, forming the basis of the issuer's business.
 - (2) Financial statements of recently acquired businesses if deemed vital by a reasonable investor.
 - (3) Restated combined financial statements for transactions where the combining entities remain controlled by the same party or parties.
 2. Exceptions to Inclusion:
 - a) No requirement for financial statements if the issuer is a reporting issuer, and its principal asset isn't cash or equivalents.
 - b) In case of acquisitions, if financial statements are not for a full three-year period, additional disclosure is required.
- B. Annual Financial Statements:
 1. Include statements of comprehensive income, changes in equity, and cash flows for the three most recent financial years.
 2. For the first IFRS financial statements, provide the opening IFRS statement of financial position.
 3. Include notes to the annual financial statements.
- C. Interim Financial Report:
 1. Include a comparative interim financial report for the most recent interim period.
 2. Covers statements of financial position, comprehensive income, changes in equity, and cash flows.
 3. Includes notes to the interim financial report.
- D. Exceptions to Financial Statement Requirements:
- E. Various exceptions based on reporting issuer status, business seasonality, and financial statement lengths.
- F. Exemptions from audit requirements for certain financial statements.
 1. Additional Financial Statements:
 2. If more recent financial statements are filed before the prospectus, include them.
- G. Pro Forma Financial Statements:
 1. Required for significant acquisitions.
 2. Adjustments, assumptions, and disclosures must be clear.
- H. Pro Forma for Multiple Acquisitions:
 1. Allows a consolidated pro forma for multiple acquisitions since the beginning of the issuer's most recent financial year.

XXVIII. Significant Acquisitions

- A. The audit requirement in this section does apply to any financial statements or other information included in the prospectus under this Item, other than the financial statements or other information for the most recently completed financial year of a business or related businesses acquired, or proposed to be acquired, by the issuer.
- B. Significant means if the issuer was a reporting issuer in at least one jurisdiction on the acquisition date.