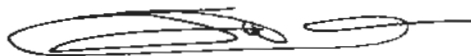


**THIS IS EXHIBIT "A" TO THE AFFIDAVIT OF  
GERALD BACHYNSKI SWORN BEFORE ME  
THIS 25<sup>TH</sup> DAY OF MARCH 25, 2015**



A Commissioner for taking Affidavits

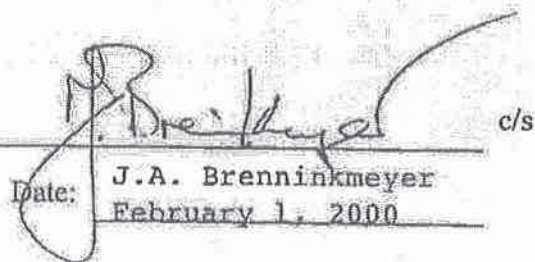
**Deferred Profit Sharing Plan**

**for**

**Employees of Comark Inc.**

Effective as at March 1, 2000

Certified to be a true and correct copy of  
the text of the Deferred Profit Sharing Plan  
for Employees of Comark Inc. as at  
March 1, 2000.

  
\_\_\_\_\_  
Date: J.A. Brenninkmeyer  
February 1, 2000

c/s

January 2000



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## **SECTION 1 - ESTABLISHMENT OF THE PLAN**

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### **1.01 Introduction**

The Plan was established effective March 1, 2000 by the Company to share part of its profits, on a deferred basis, with eligible Employees.

### **1.02 Registration**

The Plan, as amended from time to time, will remain in effect subject to the continued registration thereof by the relevant tax authorities as is necessary to establish that the Company is entitled to deduct the amount of its payments as expenses before taxes and that income of the Trust Fund is exempt from taxation under the provisions of the Income Tax Act or any other applicable tax laws as are now in effect or as hereafter may be amended or adopted.

### **1.03 Construction**

This Plan shall be construed, regulated and administered in accordance with the laws of the Province of Ontario and with the laws of Canada applicable therein.

SECTION 2 - DEFINITIONS

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- 2.05 ***Continuous Service*** means the total of years and complete months of unbroken, full-time employment with the Company and ending at the date of termination of employment. For the purposes of Section 3.01, Continuous Service shall not be broken by reason of a transfer of employment to another subsidiary company with the Company or by reason of sickness, accident, lay-off or other approved leave of absence. Continuous Service will not include service with a subsidiary company or operation before such subsidiary company or operation has become part of the Company, or after the subsidiary company or operation has ceased to be part of the Company.
- 2.06 ***DPSP Account*** means the Participant's account into which contributions to this Plan made by the Company are deposited, plus capital and income gains and losses thereon.
- 2.07 ***Effective Date*** means March 1, 2000.
- 2.08 ***Employee*** means an individual who, as determined by the Board of Directors, is employed by the Company:
- (a) on a full-time; and
  - (b) a regular part-time basis;

who is designated by the Company to participate in the Plan.



## SECTION 2 - DEFINITIONS

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The following words and phrases, as used herein, shall have the following meaning unless a different meaning is required by the context.

- 2.01 **Beneficiary** means a person or persons as designated in writing by a Participant pursuant to Section 7.03 to receive benefits, if any, under the Plan in the event of the death of the Participant.
- 2.02 **Board of Directors** means the Board of Directors of Comark Inc. or any person appointed, designated or authorized by the Board of Directors to act on its behalf for the purposes of the Plan.
- 2.03 **Company** means Comark Inc. and its successors and assigns, whether by amalgamation, transfer or otherwise, and all divisions and all subsidiary, affiliated or associated companies.
- 2.04 **Compensation** means any monetary remuneration payable by the Company to a Participant in the calendar year under the terms of a contract of employment, oral or written, expressed or implied, reported as employment income on the Participant's T4 Supplementary Income Tax form for the taxation year, less the amounts reported thereon as board and lodging, rent free and low rent housing, personal use of employer's automobile, interest free and low interest loans, and other taxable allowances and benefits.

SECTION 2 - DEFINITIONS

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- 2.09 ***Fiscal Year*** in respect of the Company. means the twelve month period commencing with the first business day following the last Saturday of each February, and ending on the last Saturday of the following February.
- 2.10 ***Income Tax Act*** means the *Income Tax Act* (Canada) and the Regulations thereunder, as amended from time to time.
- 2.11 ***Participant*** means an Employee who participates in the Plan pursuant to Section 3 and who continues to be entitled to benefits or has rights under the Plan.
- 2.12 ***Plan*** means the Deferred Profit Sharing Plan of Comark Inc., as amended from time to time.
- 2.13 ***Plan Year*** means the twelve-month period commencing January 1 of each calendar year and ending on the following December 31. The first Plan Year shall commence on March 1, 2000 and shall end on December 31, 2000.
- 2.14 ***Spouse*** means "spouse" as defined from time to time in Section 252(4)(a) of the Income Tax Act.
- 2.15 ***Trust Agreement*** means the agreement entered into between the Company and the Trustee, establishing the Trust Fund, as amended from time to time.
- 2.16 ***Trust Fund*** means the fund established pursuant to the Trust Agreement to which all contributions under the Plan are made and from which benefits under this Plan are to be paid.



**SECTION 2 - DEFINITIONS**

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2.17 *Trustee* means a trust company or other company incorporated under the laws of Canada or of a province and licensed to carry on an annuities business in Canada, as may be appointed from time to time by the Company to hold the Trust Fund.

2.18 *Valuation Date* means the last business day of each month in a calendar year.

In the Plan, unless the context otherwise requires, words in the singular shall be construed as including words in the plural and words in the plural as including words in the singular and words importing the masculine gender shall be construed as including the feminine. The headings in the Plan are for convenience of reference only and are not to be construed as part of the Plan.

### SECTION 3 - ELIGIBILITY AND PARTICIPATION

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#### 3.01 Eligibility to Participate

Subject to Section 3.02, an employee shall participate in the Plan commencing on the 1<sup>st</sup> of March or September (the "Entry date") following the later of:

- (a) the Effective Date;
- (b) his completion of two (2) years of Continuous Service;
- (c) the effective date on which the Employee has been designated by the Board of Directors eligible for participation, provided that:
  - (i) if a regular full-time Employee, he works at least thirty-five (35) hours per week on a regular basis; or
  - (ii) if a regular part-time Employee, he has worked at least 2000 hours in the previous twenty-four (24) months with at least 900 of these hours attributable to the last twelve (12) months prior to the Entry Date.

If the Employee has not accumulated the requisite 2000 hours, he shall become eligible on a subsequent Entry Date upon completion of the requisite 2000 hours in the preceding twenty-four (24) months.

### SECTION 3 - ELIGIBILITY AND PARTICIPATION

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Notwithstanding the foregoing provisions, the Board of Directors may, at any time, in its sole discretion, waive, amend or modify the eligibility requirements of this Section 3.01.

#### 3.02 Prohibited Participation

Notwithstanding Section 3.01, no individual who:

- (a) is related (as defined in the Income Tax Act) to the Company; or
- (b) who is, or who is related (as defined in the Income Tax Act) to, a specified shareholder of the Company or of a corporation related (as defined in the Income Tax Act) to the Company;

may participate in the Plan.

#### 3.03 Termination of Participation

The participation of a Participant in the Plan shall terminate on the earliest of:

- (a) his date of death;
- (b) his termination of Continuous Service for any reason whatsoever;
- (c) the day on which he reaches his 69<sup>th</sup> birthday; and
- (d) his date of voluntary termination from the Plan.

**SECTION 3 - ELIGIBILITY AND PARTICIPATION**

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**3.04 Re-Employment after Termination**

A Participant who terminates his employment with the Company and who is subsequently re-employed by the Company shall be considered a new Employee for the purposes of the Plan. However, if such an Employee is re-employed by the Company within three months of his initial termination of employment, he shall be reinstated as a Participant for all purposes of the Plan, provided that his entitlement under the Plan with respect to his prior period of participation has not been paid out in accordance with Section 7.02.

## SECTION 4 - CONTRIBUTIONS

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### 4.01 Profits Defined

For the purpose of this Plan, the profits of the Company means the profits as determined by the Board of Directors in its sole, absolute, and unfettered discretion, subject only to any requirements of the Department of National Revenue and the Income Tax Act with regard to the calculation of the profits of the Company in a Fiscal Year or previous Fiscal Years. Such determination of profit as declared by the Board of Directors may be determined by division and shall be conclusive and binding upon the Trustee, Participants, their Beneficiaries and all other persons having an interest in this Plan or Trust Fund, and no Participant, Beneficiary or person may inquire into or examine the computations of working papers with respect thereto.

### 4.02 Contributions

Within 90 days after the end of the Fiscal Year, the Company shall, in respect of each Participant who is an Employee on the date the contribution is made and subject to Section 4.03, pay to the Trustee, out of the profits of the Company as determined by the Board of Directors in accordance with Section 4.01, an amount, expressed as a percentage of the Compensation earned by the Participant in respect of the Plan Year, that is equal to a percentage of the profits as determined above, with regard to the division in which the Participant is employed, such percentage to be determined by the Board of Directors.

**SECTION 4 - CONTRIBUTIONS**

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**4.03 Contribution Limit**

Company contributions shall be reduced by the amount of the Participant's pension adjustment determined in respect of his membership in any registered pension plan or another deferred profit sharing plan sponsored by the Company. No Company contribution shall be made to the Plan in respect of a Participant in excess of the amount eligible as a contribution to a deferred profit sharing plan under the Income Tax Act, or which would cause the Participant's pension adjustment, as defined in the Income Tax Act, to exceed the prescribed limits as set out in Section 147(5.1) of the Income Tax Act.

**4.04 Allocation to Individual Accounts**

- (a) The contribution made by the Company in respect of a Participant under Section 4.02 shall be allocated to the Participant's DPSP Account upon receipt of the contribution by the Trustee.
- (b) Capital or income gains and losses of the Trust Fund shall be allocated as earned to each DPSP Account, either contingently or absolutely, in the proportion that the balance of one DPSP Account bears to the balance of all other DPSP Accounts. Such allocation shall be made annually in accordance with the terms of the Trust Agreement and any related funding agreements, but in no event later than the end of the Plan Year.



## SECTION 4 - CONTRIBUTIONS

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### 4.05 Employee Contributions

Employee contributions to the Plan are neither permitted nor required.

## SECTION 5 - INVESTMENT PROVISIONS

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### 5.01 Investment Options

All amounts deposited to the Participant's DPSP Account shall be invested by the Trustee in accordance with the terms of the Trust Agreement and in compliance with the provisions of the Income Tax Act.

### 5.02 Prohibited Investments

- (a) No part of the Trust Fund may be invested in notes, bonds, debentures, bankers' acceptances or similar obligations of the Company or any other corporation with whom the Company does not deal at arm's length, as defined under the Income Tax Act.
- (b) No part of the Trust Fund may be invested in shares of a corporation at least 50% of the property of which consists of investments prohibited under Section 5.02(a) above.

### 5.03 Restriction

All investments of the Trust Fund must be of the type permitted under the Income Tax Act for deferred profit sharing plan assets.

## **SECTION 6 - VESTING AND WITHDRAWALS**

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### **6.01 Vesting**

All amounts allocated to a Participant's DPSP Account shall vest irrevocably in the Participant upon such allocation by the Trustee.

### **6.02 Withdrawals**

A Participant shall not be permitted to withdraw any amounts from the Plan while remaining a Participant, subject to the sole discretion of the Board of Directors provided that any withdrawal shall meet the requirements of Section 147(19) of the Income Tax Act.

**SECTION 7 - DISTRIBUTION ON TERMINATION OF CONTINUOUS SERVICE,  
RETIREMENT OR DEATH**

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**7.01 Date Payable**

All amounts accumulated in a vested Participant's DPSP Account, less any amount the Trustee is required to withhold under the Income Tax Act, shall be payable to the Participant, or in the event of his death, to his Beneficiary, on the Valuation Date next following the earliest of:

- (a) the day on which the Participant dies;
- (b) the day on which the Participant incurs a break in Continuous Service for any reason;
- (c) the day on which the Participant attains age 69; and
- (d) the date of Plan termination.

**7.02 Participant's Payment Options**

The Participant shall elect one of the following payment options, and, in default of such election, the Trustee shall pay the DPSP Account balance of such Participant according to (a) below:

- (a) a single lump sum payment; or

## **SECTION 7 - DISTRIBUTION ON TERMINATION OF CONTINUOUS SERVICE, RETIREMENT OR DEATH**

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- (b) the purchase of an immediate or deferred annuity from an insurance company licensed to do business in Canada, either term certain not exceeding 15 years, or for the life of the Participant but with a guarantee of not exceeding 15 years, such annuity to commence before the end of the year in which the Participant attains age 69.

### **7.03 Beneficiary Designation**

A Beneficiary may be designated, upon written notice, signed by the Participant and filed with the Company. Subject to any applicable law governing the designation of beneficiaries, a designation may be revoked or amended in the same manner. The last such designation received by the Company shall be controlling, provided, however, that the designation, or change or revocation thereof, shall not be effective unless received by the Company prior to the payment of the death benefits, and in no event shall any designation be effective as of a date prior to its receipt by the Company. Should the Participant fail to validly designate a Beneficiary, or should the Beneficiary predecease the Participant, benefits payable under the Plan on the Participant's death shall be payable to the Participant's estate.

### **7.04 Beneficiary's Form of Settlement**

Where a benefit becomes payable to a Beneficiary or to the estate of a Participant, payment shall be in the form of a lump sum cash settlement.

## SECTION 7 - DISTRIBUTION ON TERMINATION OF CONTINUOUS SERVICE, RETIREMENT OR DEATH

### 7.05 Payment Constitutes Release

A payment of benefits pursuant to the provisions of this Plan, shall, to the extent of the payment made, fully release and discharge the Trustee and the Company from any and all claims of the Participant, his Beneficiary, their heirs and survivors and any person claiming through the Participant or assuming any claim to the assets of the Trust fund.



## SECTION 8 - VALUATION

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### 8.01 Valuations

As of each Valuation Date, separately for each investment fund, the DPSP Account maintained for each Participant shall be adjusted to reflect contributions to, withdrawals and distributions from, capital gains and losses incurred and determined in accordance with Section 4.04(b), income earned and expenses and other proper charges payable from the Trust Fund since the preceding Valuation Date. The valuation of investments of the Trust Fund made by the Trustee for the purposes of allocation to the Participant's DPSP Account shall be conclusively binding upon the Participant.

### 8.02 Valuation Upon Distribution

The value of the DPSP Account of a Participant for purposes of distribution shall be based on the value as of the Valuation Date coincident with or next following the date of the event causing such distribution, except that if the Participant (or in the case of the Participant's death, his Beneficiary), fails to elect distribution of such benefits on the form prescribed by the Company prior to such Valuation Date, the Participant's DPSP Account may be valued for purposes of distribution as of any Valuation Date following the event causing distribution but in no event later than the Valuation Date coincident with or next following receipt of such written election.

## SECTION 9 - TRUST FUND

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### 9.01 Establishment and Administration of Trust Fund

The Company shall establish and maintain a Trust Fund for the Plan into which all Company contributions shall be deposited. The Trust Fund shall be administered by the Trustee in accordance with the terms of the Trust Agreement, the Plan, any applicable rules and regulations of the Department of National Revenue and the Income Tax Act.

### 9.02 Fiscal Year

The fiscal year of the Trust Fund is the calendar year.

### 9.03 Interest in Specific Assets

Nothing in this Plan or in the Trust Agreement shall be deemed to give any Participant any interest in any specific property of the Trust Fund or any interest other than his right to receive payments in accordance with the provisions here contained.

### 9.04 Use of Trust Fund

All contributions and income thereon under the Plan shall be held in the Trust Fund for the benefit of Participants and their Beneficiaries and, no part of the capital or income shall be used for, or diverted to, purposes other than for the exclusive benefit

Section 9 - Trust Fund

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of Participants or their Beneficiaries, or to meet the necessary expenses of the Plan as set out in Section 10.03.

9.05 Source of Payment

Benefits under this Plan shall be payable only out of the Trust Fund and the Company shall not have any legal obligation, responsibility or liability to make any direct payment of benefits accrued under the Plan. The Company does not guarantee the Trust Fund against any loss or depreciation or guarantee the payment of any benefit hereunder. No persons shall have any rights under the Plan with respect to the Trust Fund, or against the Company, except as specifically provided for herein.

## **SECTION 10 - ADMINISTRATION OF THE PLAN**

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### **10.01 Administrator**

Subject to the powers to be exercised under the Plan or under a trust agreement with the Trustee, the Company shall be responsible for all matters relating to the general administration, interpretation and application of the Plan. The Company may, however, delegate to third parties any part of the administration of the Plan and shall determine the scope of such delegation. Any decision taken by the Company in carrying out its responsibilities with respect to the administration of the Plan shall be final and binding on the Participants and Beneficiaries.

### **10.02 Rules for Administration**

The Company may enact rules and regulations relating to the administration of the Plan and may amend such rules and regulations from time to time. Such rules and regulations shall not conflict with any provision of this Plan.

### **10.03 Payment of Expenses**

The expenses of Trust Fund management shall be a charge upon the Trust Fund, provided that if the Trust Fund contains insufficient assets to pay such expenses, they shall be paid by the Company. The Company shall pay all Plan administration expenses.

**SECTION 10 - ADMINISTRATION OF THE PLAN**

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**10.04 Agents and Delegates**

The Company may authorize one or more persons to execute or deliver any instrument or make any payments on its behalf, may retain counsel, employ agents and provide for such clerical and accounting services as it may require in carrying out the provisions of the Plan.

**10.05 Trustee's Records**

The Trustee shall keep or cause to be kept such records as may be necessary or appropriate in the discharge of its duties hereunder.

**10.06 Company Records**

Whenever the records of the Company are used for purposes of this Plan, such records shall be conclusive of the facts with which they are concerned.

**10.07 Annual Statements**

The Company shall deliver or cause to be delivered to each Participant at least annually a statement setting forth the value of the DPSP Account held on his behalf under the Plan. At the time of any payment to a Participant or the Participant's Beneficiary, Spouse, or estate, the Company shall deliver or cause to be delivered to the person receiving such payment, a statement setting forth in reasonable detail the computation of the amount of the payment and any options available with respect to distribution of the payment.

**SECTION 10 - ADMINISTRATION OF THE PLAN**

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**10.08 Written Explanation of the Plan**

The Company shall provide each Participant with a written explanation of the terms and conditions of the Plan and amendments thereto applicable to him, together with an explanation of the rights and duties of the Participant and any other information as may be required.

**10.09 Information from Participants**

The Trustee may require a Participant to file with it, or with the Company, on a form provided for that purpose, and at a time prescribed by the Trustee, such information concerning himself and his Beneficiary as may reasonably be required for administration of the Plan.



## **SECTION 11 - PLAN AMENDMENT, MODIFICATION OR TERMINATION**

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### **11.01 Right to Amend**

The Company reserves the right at any time to amend, modify or terminate the Plan, the Trust Fund or any contract forming a part of the Plan, in whole or in part and for any reason and without the consent of any Participant or Beneficiary, subject to any applicable rules and regulations of the Department of National Revenue and the Income Tax Act. In the event of termination of the Plan and discontinuance of the Trust Fund, distribution of the Participants' DPSP Accounts shall be made pursuant to Section 7.

### **11.02 Limitations**

No amendment shall operate to reduce the benefits which have accrued to the credit of any Participant or any individual entitle to benefits under the Plan prior to the date of such amendment, nor shall the Company have the power to make any amendment which would cause or permit any portion of the contributions made prior to that date to be diverted for purposes other than those prescribed by the provisions of the Plan, the Income Tax Act and the administrative rules and regulations of the Department of National Revenue.

However, any modification of amendment of the Plan which is deemed necessary or appropriate to bring the Plan into conformity with government law or regulation, may be made, retroactively if necessary.

**SECTION 11 - PLAN AMENDMENT, MODIFICATION OR TERMINATION**

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**11.03 Notice of Amendment to the Plan**

Notice of any amendment, modification or termination of the Plan shall be given by the Company to the Trustee and, in the case of any change which affects the interests or benefits of Participants, to all affected Participants.

**11.04 Termination of the Plan**

In the event of discontinuation of the Plan, the Company shall not make further contributions to the Plan.

**11.05 Liability**

No liability shall attach to the Company, the Trustee, the actuary or to the liquidator in connection with the application of the Trust Fund pursuant to this Section 11, provided that such application was made in good faith and in accordance with the terms of the Plan, the Trust Agreement, the Income Tax Act and any applicable rules and regulations of the Department of National Revenue.

## **SECTION 12 - GENERAL PROVISIONS**

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### **12.01 Rights of Participants**

The establishment and implementation of the Plan does not constitute an enlargement of any rights which a Participant may have as an Employee apart from the Plan. Participation in the Plan does not confer the right on a Participant to require the Company to continue him in its employment, and if the employment of the Participant is terminated, the Participant shall have only such rights as are provide for under the Plan.

### **12.02 Non-Assignability of Benefits**

Except as otherwise directed by a court of competent jurisdiction or permitted by law, all benefits provided under the terms of the Plan, either in whole or in part, are for the Participant's own use and benefit, are not capable of assignment, surrender or alienation, and do not confer upon the Participant, personal representative or dependent, or any other person, any right or interest in the benefit or deferred benefit, either in whole or in part, that is capable of being assigned, surrendered or otherwise alienated.

### **12.03 Prohibited Transaction**

No benefit or loan conditional in any way upon the existence of the Plan may be extended to a Participant, or to a person not dealing at arm's length with a Participant, as defined under the Income Tax Act.

**SECTION 12 - GENERAL PROVISIONS**

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**12.04 Minors and Incompetents**

If it is found at the time of payment of benefit that:

- (a) a Beneficiary is not legally of age and has no duly appointed guardian or legal representative; or
- (b) a Beneficiary or Participant lacks the mental capacity to handle his own affairs;

the Company may, at its own discretion, cause benefit payments to be transferred to any person or institution deemed responsible for the maintenance of such individual. All payments will be for the account of the Beneficiary or Participant, and the Company shall be discharged from any further liability.

**12.05 Acceptance of Terms and Conditions**

Participation in the Plan shall be construed as acceptance of, and agreement by a Participant to be bound by the terms and conditions of the Plan.

**12.06 Notices and Elections**

- (a) Unless otherwise provided herein, any notice or election to be given, made or communicated pursuant to or for any purpose of the Plan shall be given, made

**SECTION 12 - GENERAL PROVISIONS**

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or communicated, as the case may be, in such manner as the Company may prescribe from time to time.

- (b) The Trustee or the Company may require a Participant to file with it, on a form provided for such purpose, such information concerning himself and his Beneficiary or Spouse as may reasonably be required for the administration of the Plan.

**12.07 Limitation of Liability**

Except for wilful misconduct, gross negligence or fraud, neither the Company, the Trustee, nor any of the directors, officers, agents, or employees thereof shall in any way be subject to any legal liability to any Participant or anyone claiming under him, for any cause or reason or thing whatsoever in connection with this Plan and the Trust Fund.

**12.08 Invalidity of Certain Provisions**

If any provision of this agreement is held to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision herein and this Plan shall be construed and enforced as if such provision had not been included.