

## NOTICE OF CHANGE IN CORPORATE STRUCTURE

### *National Instrument 51-102 – Section 4.9*

#### **Item 1 Names of the parties to the transaction**

0941092 B.C. Ltd. (“092B.C. Ltd.”)  
Acqua Export Acquisition Corp. (“Acqua”)  
Breosla Oil Acquisition Corp. (“Breosla”)  
Aydon Income Properties Inc. (“Forbairt” previously Forbairt Development Acquisition Corp.)  
Laidineach Investment Acquisition Corp. (“Laidineach”)  
Saibhir Art Acquisition Corp. (“Saibhir”)  
Teaghlach Asset Acquisition Corp. (“Teaghlach”)

#### **Item 2 Description of the transaction**

092B.C. Ltd. has completed a plan of arrangement (the “Arrangement”) with its wholly owned subsidiaries, Acqua, Breosla, Forbairt, Laidineach, Saibhir, and Teaghlach. Pursuant to the Arrangement, 092B.C. Ltd. transferred all of its interest in and to: a Letter of Intent entered into with Cdn Water Corp dated February 6, 2014 to Acqua, a letter of Intent entered into with Global Energy Enhancement Corp. dated October 28, 2013 to Breosla, a Letter of Intent entered into with Genesis Income Properties Inc. dated April 2, 2014 to Forbairt, a Letter of Intent entered into with RTrees Producers Limited dated April 29, 2014 to Laidineach, Letter of Intent entered into with ArtContent Publishing Limited dated May 1, 2013 to Saibhir, Letter of Intent entered into with Network Immunology Inc. dated May 15, 2014 to Teaghlach.

In exchange, the number of shares issuable to 092B.C. Ltd. shareholders will be equal to the number of 092B.C. Ltd. shares held by the 092B.C. Ltd. shareholder at the close of business on January 22, 2015 (the share distribution record date) multiplied by the conversion factor of 1. As a result of the Arrangement, 092B.C. Ltd. shareholders will be entitled, on a pro rata basis, a total of approximately 8,576,567 shares of each of the six subsidiaries subject to any concurrent amalgamation, which applies to Forbairt at this time only. No value is ascribed to the Letters of Intent and the subsidiaries are not operating until the effective date.

Also pursuant to the Arrangement Forbairt has completed a statutory amalgamation (the “Amalgamation”) on January 22, 2015 with an arms length party, Genesis Income Properties Inc. (“Genesis”) pursuant to which the amalgamated company continues the business and operations of Genesis under the name Aydon Income Properties Inc. (“Aydon”). Under the amalgamation, each shareholder of record of 092B.C. Ltd. as at January 22, 2015 entitled to receive shares of Forbairt, will receive one (1) share of Aydon for each five (5) shares they are entitled to receive of Forbairt for a total of approximately 1,714,513 shares. At this time the distribution of 1,714,513 shares of Aydon to shareholders of record of 092BC Ltd. is proceeding, which fulfills the entitlement to shares of the spinoff company Forbairt. Distribution of the shares for the remaining five subsidiaries is expected to occur as a group in early March.

#### **Item 3 Effective date of the transaction**

Court approval date of the Plan of Arrangement is August 27, 2014 and effective date of the Amalgamation under the BC Company Act is January 22, 2015. The Plan of Arrangement was delivered for filing with the Corporate Registry on February 23, 2015.

#### **Item 4 Names of each party, if any, that ceased to be a reporting issuer subsequent to the transaction and name of the continuing entities**

No party ceased to be a reporting issuer subsequent to the Arrangement.

As of the effective date of the Arrangement and the Amalgamation:

Forbairt and Genesis amalgamated under the name Aydon Income Properties Inc. to become a reporting issuer in the province of British Columbia and Alberta.

Also, as of the effective date of the Arrangement:

Acqua, Breosla, Laidineach, Saibhir, and Teaghlach became reporting issuers in the province of British Columbia and Alberta

**Item 5 The date of the reporting issuer's first financial year-end after the Arrangement**

Acqua Export Acquisition Corp. – April 30, 2015  
Breosla Oil Acquisition Corp. – April 30, 2015  
Aydon Income Properties Inc. (previously Forbairt Development Acquisition Corp.) – April 30, 2015  
Laidineach Investment Acquisition Corp. – April 30, 2015  
Saibhir Art Acquisition Corp. – April 30, 2015  
Teaghlach Asset Acquisition Corp. – April 30, 2015

**Item 6 The periods, including the comparative periods, if any, of the interim and annual financial statements required to be filed for the reporting issuers' first financial year after the Arrangement**

092B.C. Ltd. prepared audited annual financial statements for the fiscal year ended April 30, 2013, which financial information was included in the information circular of 092B.C. Ltd. dated July 14, 2014, filed on SEDAR on July 23, 2014 and prepared audited annual financial statements for the fiscal year ended April 30, 2014, filed on SEDAR August 29, 2014.

Acqua, Breosla, Laidineach, Saibhir, and Teaghlach prepared an unaudited pro forma consolidated balance sheet as at April 30, 2014, which financial information was included in the information circular of 092B.C. Ltd. dated July 14, 2014, and filed on SEDAR on July 23, 2014.

As such, Acqua, Breosla, Laidineach, Saibhir, and Teaghlach are each required to file interim financial statements for the period from incorporation April 29, 2014 to the period ended July 31, 2014, October 31, 2014, January 31, 2015, and annual financial statements for its first financial year ended April 30, 2015.

Aydon Income Properties Inc. (previously Forbairt Development Acquisition Corp.) prepared an unaudited pro forma consolidated balance sheet as at April 30, 2014, which financial information was included in the information circular of 092B.C. Ltd. dated July 14, 2014, and filed on SEDAR on July 23, 2014. Genesis Income Properties Inc. prepared audited financial statements as of April 30, 2014 and unaudited pro forma financial statements as of April 30, 2014 which financial information was included in the information circular of 092B.C. Ltd. dated July 14, 2014, and filed on SEDAR on July 23, 2014.

As such Aydon is required to file interim financial statements for the period from incorporation April 29, 2014 to the period ended July 31, 2014, October 31, 2014, and consolidated interim financial statements as of January 31, 2015, and annual consolidated financial statements for its first financial year ended April 30, 2015.

Genesis is required to file interim financial statements for the period ended July 31, 2014, and October 31, 2014.

**Item 7 Documents filed under National Instrument 51-102 that describe the Arrangement and where those documents can be found in electronic format**

Please refer to the information circular of 092B.C. Ltd. dated July 14, 2014, and filed on SEDAR on July 23, 2014. Please also refer to the Arrangement Agreement between 092B.C. Ltd., Acqua, Breosla, Forbairt, Laidineach, Saibhir, and Teaghlach, which is available on SEDAR.

**DATED** at Vancouver, British Columbia as of this 24th day of February, 2015.

**0941092 B.C. LTD.**

Per: \_\_\_\_\_ *"Donald Gordon"*  
Donald Gordon, CEO, CFO, Director