

THIS LETTER OF TRANSMITTAL IS FOR USE IN CONNECTION WITH THE PROPOSED PLAN OF ARRANGEMENT INVOLVING HIGH FUSION INC. AND ITS SHAREHOLDERS AND NEURAL THERAPUEUTICS INC.

THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, ODYSSEY TRUST COMPANY IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.



This Letter of Transmittal is for use by registered holders (“**Registered Company Shareholders**”) of subordinate voting shares (“**Company Subordinate Voting Share**”) and multiple voting shares (“**Company Multiple Voting Shares**”) in the capital of High Fusion Inc. (“**High Fusion**” or the “**Company**” or “**High Fusion**”) in connection with the proposed plan of arrangement (the “**Arrangement**”) under the provisions of Sections 288 to 299 of the *Business Corporations Act* (British Columbia) involving, among other things, the distribution by High Fusion of certain shares (“**Neural Shares**”) of Neural Therapeutics Inc. (“**Neural**”) to Registered Company Shareholders, and exchanging Company Subordinate Voting Shares and Company Multiple Voting Shares for new subordinate voting shares (“**New Subordinate Voting Share**”) and new multiple voting shares (“**New Multiple Voting Share**”) to Registered Company Shareholders, respectively, pursuant to an arrangement agreement between the Company and the Neural dated November 3, 2022 as amended and restated on February 24, 2023 (the “**Arrangement Agreement**”), as described in the notice of annual and special meeting of shareholders and management information circular (the “**Information Circular**”) of the Company dated March 15, 2023.

Capitalized terms used but not defined in this Letter of Transmittal have the meaning set out in the Information Circular. Copies of the Arrangement Agreement and the Information Circular are available on SEDAR under the Company's profile at www.sedar.com.

This Letter of Transmittal is for use by Registered Company Shareholders only and is not to be used by holders of Company Subordinate Voting Shares and/or Company Multiple Voting Shares whose Company Subordinate Voting Share and/or Company Multiple Voting Shares are not registered in their name but rather are held by an intermediary on their behalf (“**Beneficial Shareholders**”, and collectively with the Registered Company Shareholders, the “**Shareholders**”).

If you are a Beneficial Shareholder, you should contact your intermediary for instructions and assistance in receiving the Neural Shares and New Subordinate Voting Shares or New Multiple Voting Shares, as applicable, for such Company Subordinate Voting Shares or Company Multiple Voting Shares.

Shareholders of Company Subordinate Voting Shares and/or Company Multiple Voting Shares will ultimately be entitled to, for each Company Subordinate Voting Share and/or Company Multiple Voting Share they own, respectively, immediately prior to the Effective Time, an issue of the same number of New Subordinate Voting Shares or New Multiple Voting Shares and that number common shares in Neural (each, a “**Neural Share**”) equal to the product of the SVS Conversion Factor or MVS Conversion Factor, as applicable, and the number of Company Subordinate Voting Shares or Company Multiple Voting Shares held by such Shareholder at the Effective Time (the “**Consideration**”) provided that such share entitlement may be subject to adjustment if, between the date of the Arrangement Agreement and the Effective Time, the issued and outstanding Neural Shares shall have changed into a different number of shares or a different class by reason of any split, combination, consolidation, reclassification, dividend or the like, or in certain other circumstances set out in the Arrangement Agreement. In no event shall any Shareholders be entitled to a fractional Neural Share. Where the aggregate number of Neural

Shares to be issued to a Shareholder under the Arrangement would result in a fraction of a Neural Share being issuable, the number of Neural Shares to be received by such Shareholder shall be rounded down to the nearest whole Neural Share with no additional consideration. Shareholders will be notified by way of press release if the Consideration is subject to any adjustment. The full text of the Arrangement Agreement and Information Circular is available under the Company's profile on SEDAR at www.sedar.com.

The Arrangement is subject to, among other things, the approval of the Shareholders at an annual and special meeting of Shareholders (the “**Meeting**”) scheduled to be held on May 1, 2023 (as it may be postponed or adjourned). Shareholders should refer to the Information Circular for more information regarding the conditions precedent for completion and other information relating to the Arrangement.

For Registered Company Shareholders to receive the Consideration for their Company Subordinate Voting Shares or Company Multiple Voting Shares, Registered Company Shareholders are required to deposit the DRS statement(s) and/or certificate(s) representing the Company Subordinate Voting Shares and/or Company Multiple Voting Shares held by them, respectively, along with a validly completed and duly executed Letter of Transmittal, with Odyssey Trust Company (the “**Depository**”). This Letter of Transmittal validly completed and duly signed, together with all other required documents, must accompany all DRS statement(s) and/or certificate(s) (if applicable) for Company Subordinate Voting Shares and/or Company Multiple Voting Shares deposited for exchange pursuant to the Arrangement.

Please read the Information Circular and the instructions set out below carefully before completing this Letter of Transmittal. Delivery of this Letter of Transmittal to an address other than the addresses as set forth herein will not constitute a valid delivery. If Company Subordinate Voting Shares or Company Multiple Voting Shares are registered in different names, a separate Letter of Transmittal must be submitted for each different registered owner. See Instructions #4 and #12. Please note that the delivery of this Letter of Transmittal does not constitute a vote in favour of the Arrangement Resolution or any other matters to be considered at the Meeting. To exercise your right to vote at the Meeting, Registered Company Shareholders must complete and return the form of proxy that accompanied the Information Circular in accordance with the instructions set out in the Information Circular.

Registered Company Shareholders who do not deliver their Company Subordinate Voting Share certificates and/or Company Multiple Voting Share certificates and all other required documents to the Depository on or before the sixth anniversary of the Effective Date will lose their right to receive any Consideration for their Company Subordinate Voting Shares and/or Company Multiple Voting Shares.

Resale Status of the Consideration Received Pursuant to this Arrangement Agreement. The Arrangement is being conducted pursuant to Section 3(a)(10) of the United States Securities Act of 1933 (the “U.S. Securities Act”) and is exempt from U.S. federal and state registration requirements. Securities received in a Section 3(a)(10) exempt transaction may be may generally be resold without regard to Rule 144 of the U.S. Securities Act if the sellers are not affiliates of the issuer of the Section 3(a)(10) securities and have not been affiliates within 90 days of the date of the Section 3(a)(10)-exempt transaction, as such securities would not constitute “restricted securities” within the meaning of Rule 144(a)(3). In the event that the securities are held by affiliates of the issuer, those holders may be able to resell the securities in accordance with the provisions of Rule 144.

LETTER OF TRANSMITTAL

TO: High Fusion Inc. and Odyssey Trust Company

DEPOSIT OF COMPANY SUBORDINATE VOTING SHARES

The undersigned certifies that the undersigned has read the instructions set out herein before completing this Letter of Transmittal and upon the terms and conditions set forth in the Arrangement Agreement and upon the Arrangement becoming effective, the undersigned hereby deposits with the Depository for transfer in exchange for the Consideration, the enclosed DRS statement(s) and/or certificate(s) representing Company Subordinate Voting Shares and/or Company Multiple Voting Share, details of which are as follows: *(Please print or type)*

DESCRIPTION OF COMPANY SUBORDINATE VOTING SHARES DEPOSITED		
DRS Holder Account Number or Certificate Number(s)	Name in which Company Subordinate Voting Shares and/or Company Multiple Voting Shares are Registered (Please fill in exactly as name(s) appear on certificate(s) or DRS statement(s))	Number of Company Subordinate Voting Shares and/or Company Multiple Voting Shares Represented by DRS Statement(s) or Certificate(s).
TOTAL:		

(If the space provided is not sufficient, please attach a separate schedule to this Letter of Transmittal in the above form.)

- Some or all of my Company Subordinate Voting Share or Company Multiple Voting Share certificates have been lost, stolen or destroyed. Please review Instruction #7 for the procedure to replace lost or destroyed certificates. **(Check box if applicable).**

It is understood that, upon receipt of this Letter of Transmittal validly completed and duly signed, the DRS statement(s) and/or certificate(s) representing the Company Subordinate Voting Shares and/or Company Multiple Voting Shares deposited herewith (the “**Deposited Shares**”) and any other required documentation, and unless otherwise indicated under “Delivery Instructions” below (in which case delivery should be made in accordance with those instructions), the Depository will issue Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares and certificates or DRS statement(s) in the name of the undersigned and forward to the undersigned at the address specified below the signature of the undersigned (or if no address or delivery instructions are made, to the latest address of record on the share register maintained by the Depository, in its capacity as transfer agent for the Company). If the Arrangement is not completed and the Arrangement Agreement is terminated, or if High Fusion or Neural terminate their obligations under the Arrangement Agreement in accordance with its terms, the undersigned directs the Depository to return the enclosed DRS statement(s) and/or certificate(s) to the address of the undersigned as indicated on the share register maintained by the Depository, in its capacity as transfer agent for the Company.

The Arrangement provides that any DRS statement(s) and/or certificate(s) formerly representing Company Subordinate Voting Shares and/or Company Multiple Voting Shares not duly surrendered on or before the sixth anniversary of the Effective Date shall cease to represent a claim by or interest of any former holder of Company Subordinate Voting Shares and/or Company Multiple Voting Shares of any kind or nature against or in the Company or Neural. On such date, all Consideration to which such former holder was entitled shall be deemed to have been surrendered to Neural or the Company, as applicable. Any right or claim to the Consideration under the Arrangement that remains outstanding on the sixth anniversary of the Effective Time shall cease to represent a right or claim of any kind or nature and the right of the holder to receive the Consideration pursuant to the Arrangement shall terminate and be deemed to be surrendered and forfeited to Neural, as applicable, for no consideration.

AUTHORIZATION, REPRESENTATIONS AND WARRANTIES

The undersigned registered holder(s) of the above listed Deposited Shares hereby:

1. represents and warrants that the undersigned (i) is, and will immediately prior to the Effective Time be, the legal owner and registered holder of the Deposited Shares; (ii) has, and will immediately prior to the Effective Time have, good title to the rights represented by the above mentioned certificates free and clear of all liens, charges, encumbrances, claims security interests and equities, together with all rights and benefits; (iii) has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the DRS statement(s) and/or certificate(s) representing the Deposited Shares and that, when the Consideration is delivered, none of the Company, Neural or the Depository or any their respective affiliates or successors will be subject to any adverse claim in respect of such Deposited Shares; (iv) has not sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any of the Deposited Shares to any other person; and (v) unless the undersigned shall have revoked this Letter of Transmittal by notice in writing to the Depository by no later than 10:00 a.m. (Toronto time) on the Business Day preceding the date of the Meeting or, if the Meeting is adjourned or postponed, on the Business Day preceding the date of the reconvened or postponed Meeting, the undersigned will not, prior to such time, transfer or permit to be transferred any of such Deposited Shares except pursuant to the Arrangement;
2. represents and warrants that the surrender of the undersigned's Deposited Shares complies with applicable laws and that the information provided herein is true, accurate and complete as of the date hereof;
3. acknowledges receipt of the Information Circular;
4. acknowledges the jurisdiction of residence of the undersigned is as specified in this Letter of Transmittal;
5. acknowledges that the covenants, representations and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
6. acknowledges that the delivery of the Deposited Shares shall be effected and the risk of loss and title to such Deposited Shares shall pass only upon proper receipt thereof by the Depository;
7. acknowledges that the Depository will act as the agent of persons, including the undersigned, who have deposited Company Subordinate Voting Shares and/or Company Multiple Voting Shares pursuant to the Arrangement for the purpose of receiving and transmitting the Consideration to such persons, and receipt of the Consideration by the Depository will be deemed to constitute receipt of payment by persons depositing Company Subordinate Voting Shares and/or Company Multiple Voting Shares;
8. acknowledges that the Company and Neural may be required to disclose personal information in respect of the undersigned and consents to disclosure of personal information in respect of the undersigned to (i) stock exchanges or securities regulatory authorities, (ii) applicable tax regulatory authorities, (iii) the Depository, (iv) any of the parties to the Arrangement and (v) legal counsel to any of the parties to the Arrangement;
9. acknowledges that all authority conferred, or agreed to be conferred by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal representatives, successors and assigns of the undersigned;

10. the undersigned covenants and agrees to execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of the Deposited Shares for the Consideration; and
11. by virtue of the execution of this Letter of Transmittal, shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Company Subordinate Voting Shares and/or Company Multiple Voting Shares deposited pursuant to the Arrangement will be determined by the Company in its sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on the Company, Neural, the Depository or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by any of them for failure to give such notice.

Except for any proxy deposited with respect to the vote on the Arrangement Resolution in connection with the Meeting, the undersigned hereby revokes any and all authority, other than as granted in this Letter of Transmittal, whether as agent, attorney-in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Shares and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise will be granted with respect to such Deposited Shares;

The undersigned surrenders to Neural, effective at the Effective Time, all right, title and interest in and to the Deposited Shares and irrevocably appoints and constitutes Neural lawful attorney of the undersigned, with the full power of substitution to deliver the DRS statement(s) and/or certificate(s) representing the Deposited Shares pursuant to the Arrangement and to effect the transfer of the Deposited Shares on the books of the Company.

Following completion of the Arrangement, the undersigned hereby directs and instructs the Depository to issue or to cause to be issued the Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares representing the Consideration for the Deposited Shares promptly after the Effective Time and to deliver such Neural Shares to the undersigned in accordance with instructions given herein.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Arrangement as entered into through this Letter of Transmittal, as well as any documents related thereto, be drawn exclusively in the English language. *En utilisant la version anglaise de la présente lettre d'envoi, le soussigné est réputé avoir demandé que tout contrat attesté par l'arrangement, tel qu'il est accepté au moyen de cette lettre d'envoi, de même que tous les documents qui s'y rapportant soient rédigés exclusivement en anglais.*

If the Arrangement is not completed or does not proceed, the enclosed DRS statement(s) and/or certificate(s) representing the Deposited Shares will be returned forthwith to the undersigned in accordance with the delivery instructions in this Letter of Transmittal, or failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the register of the Company maintained by Odyssey Trust Company.

It is acknowledged and understood that the undersigned will not receive the Consideration in respect of the Deposited Shares until the DRS statement(s) and/or certificate(s) representing the Deposited Shares, if applicable, owned by the undersigned are received by the Depository at one of the addresses set forth below, together with such additional documents as the Depository may require, and until the same are processed for payment by the Depository. It is further acknowledged and understood that the undersigned shall not be entitled to receive any consideration with respect to the Deposited Shares other than the Consideration to which the undersigned is entitled in accordance with, and subject to completion of, the Arrangement and, for greater certainty, the undersigned will not be entitled to receive any interest, dividends, premium or other payment in connection with the Arrangement. The undersigned further represents and warrants that the payment of the Consideration in respect of Deposited Shares will completely discharge any obligations of Neural, the Company and the Depository with respect to the matters contemplated by this Letter of Transmittal.

The DRS statement(s) and/or certificate(s) described above are enclosed and the Registered Company Shareholder irrevocably deposits the above-mentioned DRS statement(s) and/or certificate(s) in exchange for the Consideration to which such holder is entitled pursuant to the Arrangement. The Registered Company Shareholder transmits the DRS statement(s) and/or certificate(s) described above representing the Deposited Shares to be dealt with in accordance with this Letter of Transmittal. **Beneficial Shareholders should contact their intermediary (i.e. broker, investment dealer, trust company, bank or other registered holder) for instructions and assistance in receiving the Consideration for their Company Subordinate Voting Shares and/or Company Multiple Voting Shares.**

This Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of British Columbia and the federal laws of Canada applicable therein. The Registered Company Shareholder covered by this Letter of Transmittal irrevocably attorns and submits to the exclusive jurisdiction of the British Columbia courts situated in the City of Vancouver, and waives objection to the venue of any proceedings in such court or that such court provides an inconvenient forum.

PLEASE COMPLETE BOX "A" AND "B" OR "C". SEE INSTRUCTION #6 BELOW

BOX "A"
REGISTRATION INSTRUCTIONS
DRS statement(s) representing Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares to be registered as follows:
<i>(To be Completed by all Registered Company Shareholders)</i>
<i>(Please print or type)</i>
(Name)
(Street Address and Number)
(City and Province or State)
(Country and Postal (or Zip) Code)
(Telephone – Business Hours)
(Tax Identification, Social Insurance or Social Security Number)
(Email Delivery Address for DRS Statement(s))
<input type="checkbox"/> Please issue physical share certificate instead of DRS Statement(s)

BOX "B"
DELIVERY INSTRUCTIONS
To be completed only if the Consideration to which the undersigned is entitled pursuant to the Arrangement is to be sent to someone other than the person shown in Box "A" or to an address other than the address shown in Box "A"
<i>(Please print or type)</i>
<input type="checkbox"/> Same as address in Box "A"
(Name)
(Street Address and Number)
(City and Province or State)
(Country and Postal (or Zip) Code)

BOX "C" – SPECIAL PICK-UP INSTRUCTIONS

hold for pick-up at the office of the Depository where the Company Subordinate Voting Shares and/or Company Multiple Voting Shares were deposited

<p align="center">BOX "D"</p> <p align="center">SIGNATURE GUARANTEE</p> <p align="center">Signature guaranteed by: <i>(if required under Instruction #1)</i></p>	<p align="center">BOX "E"</p> <p align="center">SIGNATURE</p> <p align="center"><i>(to be completed by all Registered Company Shareholders)</i></p> <p>Date: _____</p>
<p>Authorized Signature of Guarantor</p>	<p>Signature of Registered Shareholder or Authorized Representative <i>(See Instruction #4)</i></p>
<p>Name of Guarantor <i>(Please print or type)</i></p>	<p>Name of Registered Shareholder <i>(Please print or type)</i></p>
<p>Address of Guarantor <i>(Please print or type)</i></p>	<p>Taxpayer Identification, Social Insurance or Social Security Number of Registered Shareholder <i>(Please print or type)</i></p>
<p>Area Code and Telephone Number <i>(Please print or type)</i></p>	<p>Name of Authorized Representative <i>(Please print or type)</i></p> <p>Daytime telephone number of Registered Shareholder or Authorized Representative</p> <p>Daytime facsimile number of Registered Shareholder or Authorized Representative</p> <p>IF THE SIGNATURE IS BY A TRUSTEE, EXECUTOR, ADMINISTRATOR, GUARDIAN, ATTORNEY-IN-FACT, AGENT, OFFICER OF A CORPORATION OR ANY OTHER PERSON ACTING IN A FIDUCIARY OR REPRESENTATIVE CAPACITY, PROOF OF SIGNING AUTHORITY IS REQUIRED.</p>

INSTRUCTIONS

1. Guarantee of Signatures

No signature guarantee is required on this Letter of Transmittal if it is signed by the registered holder(s) of Company Subordinate Voting Shares and/or Company Multiple Voting Shares deposited herewith, unless this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying DRS statement(s) or certificate(s) representing Company Subordinate Voting Shares and/or Company Multiple Voting Shares, or if a DRS statement(s) or certificate(s) representing Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares are to be issued to a person other than the registered owner(s), and if this Letter of Transmittal is signed by a person other than the registered owner(s) of Company Subordinate Voting Shares and/or Company Multiple Voting Shares, or if the Arrangement is not completed and the accompanying DRS statement(s) or certificate(s) are to be returned to a person other than such registered owner(s), or sent to an address other than the address of the registered owner(s) as shown on the registers of High Fusion Inc, or if the Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares are to be issued in a name other than the registered owner(s), such signature must be guaranteed by an Eligible Institution (see below), or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution). An "Eligible Institution" means a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchanges Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada and/or the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States. A signature guarantee will also be accepted from a Canadian Schedule 1 chartered bank that is not participating in a Medallion Signature Guarantee Program and makes available its list of authorized signing officers to the Transfer Agent. Currently signature guarantees are accepted from Bank of Nova Scotia, Royal Bank of Canada and TD Bank. See also Instruction #4.

2. Delivery of Letter of Transmittal and Certificates

This Letter of Transmittal is to be completed by the holder of the Deposited Shares submitted with this Letter of Transmittal. Certificates of all physically delivered Deposited Shares, as well as a properly completed and duly executed Letter of Transmittal in the appropriate form, should be received by the Depository at one of the addresses set forth on the last page hereof in order to facilitate prompt delivery of the Consideration commencing on or after the Effective Date. The method of delivery of the DRS statement(s) and/or certificate(s) representing Deposited Shares is at the option and risk of the person transmitting the DRS statement(s) and/or certificate(s). The Company, the Guarantors and Neural recommend that these documents be delivered by hand to the Depository and a receipt be obtained for the documents or, if mailed, that registered mail be used (with proper insurance and an acknowledgment of receipt requested). Delivery of these documents will be deemed effective only when such documents are actually received.

3. Inadequate Space

If the space provided in this Letter of Transmittal is inadequate, the DRS statement(s) and/or certificate(s) and the number of Deposited Shares represented by the DRS statement(s) and/or certificate(s) should be listed on a separate list attached to this Letter of Transmittal, which separate list must be signed by the Registered Company Shareholder.

4. Signatures on Letter of Transmittal, Powers and Endorsements

This Letter of Transmittal must be completed and signed by the registered holder of the Deposited Shares deposited hereunder or by such holder's duly authorized representative (at Step B of this Letter of Transmittal).

- (a) If this Letter of Transmittal is signed by the registered owner of the Deposited Shares transmitted by this Letter of Transmittal, the signature(s) on the DRS statement(s) and/or certificate(s) must

correspond with the name(s) as written on the face of the DRS statement(s) and/or certificate(s) without alteration, enlargement or any change whatsoever. If any of the Deposited Shares transmitted by this Letter of Transmittal are held of record by two or more joint owners, all the owners must sign this Letter of Transmittal. If any transmitted Deposited Shares are registered in different names on several DRS statement(s) and/or certificate(s), it will be necessary to complete, sign and submit as many separate Letters of Transmittal (or other required forms) as there are different registrations of DRS statement(s) and/or certificate(s). If this Letter of Transmittal or any shares or powers are signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, those persons should so indicate when signing, and proper evidence satisfactory to the Depository of their authority to act should be submitted. If this Letter of Transmittal is signed by the registered owner(s) evidenced by the DRS statement(s) and/or certificate(s) listed and submitted with this Letter of Transmittal, no endorsements of the shares or separate powers are required unless the Consideration is to be issued to a person other than the registered owner(s). Signatures on those DRS statement(s) and/or certificate(s) or powers must be guaranteed in the manner specified in Instruction #1.

- (b) If this Letter of Transmittal is signed by a person other than the registered owner(s) evidenced by DRS statement(s) and/or certificate(s) listed and submitted by this Letter of Transmittal, the shares must be endorsed or accompanied by appropriate share transfer or stock transfer powers, in either case signed exactly as the name or names of the registered owner(s) appear on the DRS statement(s) and/or certificate(s). Signatures on such DRS statement(s) and/or certificate(s) or powers must be guaranteed in the manner specified in Instruction #1.

5. Fiduciaries, Representations and Authorizations

Where this Letter of Transmittal or any share transfer power(s) of attorney are executed by a person as an executor, administrator, trustee or guardian, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, such person should so indicate when signing and, this Letter of Transmittal must be accompanied by satisfactory evidence of authority to act. Either Neural or the Depository, at its discretion, may require additional evidence of authority or additional documentation.

6. Payment and Delivery Instructions

The Consideration to be delivered in exchange for the Deposited Shares will be issued in the name of the person indicated in Box "A" and delivered to the address indicated in Box "B" or Box "C". If Box "A" is not completed, the Consideration issued in exchange for the Deposited Shares will be issued in the name of the registered holder of the Deposited Shares as it appears on the register of the Company maintained by Odyssey Trust Company.

If Box "B" and Box "C" are not completed, the Consideration issued in exchange for the Deposited Shares will be delivered to the address of the registered holder of the Deposited Shares as it appears on the register of the Company maintained by Odyssey Trust Company.

If Box "C" is selected, although there are varying degrees of reopening in different cities and provinces amid the COVID-19 pandemic, pick-up at the offices of the Depository may not be available to the public when the Arrangement is effective. Shareholders who selected the pick-up option will be required to contact the Depository to confirm availability of pick-up in certain circumstances. If pick-up is not available at such time, the Depository will mail the certificate or DRS statement(s) representing the Neural Shares to such Shareholder in accordance with the information provided on the register or in the Letter of Transmittal, as applicable.

7. **Lost, Destroyed and Stolen Certificates**

If a share certificate has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with an affidavit describing the loss, to the Depository. The Depository and/or the registrar and transfer agent for the Company Subordinate Voting Shares and/or Company Multiple Voting Shares will respond with the replacement requirements (which may include an affidavit from the person claiming the loss and/or a bonding requirement) that must be properly completed and returned prior to effecting the exchange of Company Subordinate Voting Shares and/or Company Multiple Voting Shares for the Consideration.

8. **Direct Registration System**

Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares issuable under the Arrangement may be issued in the Direct Registration System, or DRS. The DRS is a system that allows you to hold your Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares in “book-entry” form without having a physical share certificate issued as evidence of ownership. Instead, your Neural Shares will be held in your name and registered electronically in Neural’s records as well as your High Fusion New Subordinate Voting Shares and/or New Multiple Voting Shares, will also be maintained by its transfer agent, Odyssey Trust Company. The Direct Registration System eliminates the need for shareholders to safeguard and store certificates, it avoids the significant cost of a surety bond for the replacement of, and the effort involved in replacing, physical certificate(s) that might be lost, stolen or destroyed and it permits/enables electronic share transactions.

Upon completion of the Arrangement you may receive an initial DRS Statement(s) acknowledging the number of Neural Shares, New Subordinate Voting Shares and/or New Multiple Voting Shares you hold in your DRS account. Each time you have any movement of shares into or out of your DRS account, you will be mailed an updated DRS Statement(s). You may request a statement at any time by visiting www.odysseycontact.com.

9. **Requests for Assistance**

The Depository or your securities broker, financial institution, trustee, custodian or other nominee can assist you in completing this Letter of Transmittal (see the back page of this Letter of Transmittal for addresses and telephone numbers of the Depository).

10. **Correction of or Change in Name**

For a correction of name or for a change in name which in either case does not involve a change in ownership, proceed as follows: (i) for a change of name by marriage, etc., the surrendered DRS statement(s) and/or certificate(s) representing Deposited Shares should be endorsed, e.g., “Mary Doe, now by marriage Mrs. Mary Jones,” with the signature guaranteed by an Eligible Institution; and (ii) for a correction in name, the surrendered certificate(s) should be endorsed, e.g., “John E. Doe, incorrectly inscribed as J.E. Doe,” with the signature guaranteed by an Eligible Institution. See Instructions #1 and #4.

11. **Late Delivery**

Registered Company Shareholders must submit a properly completed Letter of Transmittal and DRS statement(s) and/or certificate(s) on or before the sixth anniversary of the Effective Date to avoid losing their entitlement to the Consideration to be paid under the Arrangement.

12. **Return of Certificates**

If the Arrangement does not proceed for any reason, any DRS statement(s) and/or certificate(s) for Deposited Shares received by the Depository will be returned to you forthwith in accordance with your delivery instructions in Box “B” or, failing such address being specified, to the Registered Shareholder at the last address of the Registered Shareholder as it appears on the register of the Company maintained by Odyssey Trust Company.

13. **Miscellaneous**

- (a) If Deposited Shares are registered in different forms (e.g. “Joe Doe” and “J. Doe”), a separate Letter of Transmittal should be signed for each different registration.
- (b) No alternative, conditional or contingent deposits will be accepted. All Registered Shareholders, by execution of this Letter of Transmittal, waive any right to receive any notice of acceptance of Deposited Shares for payment.
- (c) Before completing this Letter of Transmittal, Registered Shareholders are urged to read the accompanying Information Circular.
- (d) Additional copies of the Information Circular and this Letter of Transmittal may be obtained from the Depository at its office at the address specified on the last page hereof. This Letter of Transmittal is also available on the SEDAR website at www.sedar.com under the Company's profile.
- (e) Neural reserves the right, if it so elects, in its absolute discretion, to instruct the Depository to waive any defect or irregularity contained in any Letter of Transmittal.
- (f) This Letter of Transmittal will be construed in accordance with and be governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein.

14. **Privacy Notice / Consent**

At Odyssey Trust Company, we take your privacy seriously. When providing services to you, we receive non-public, personal information about you. We receive this information through transactions we perform for you or an issuer in which you hold securities, from enrolment forms and through other communications with you. We may also receive information about you by virtue of your transactions with affiliates of Odyssey Trust Company or other parties. This information may include your name, social insurance number, securities ownership information and other financial information. With respect to both current and former customers, Odyssey Trust Company does not share non-public personal information with any non-affiliated third party except as necessary to process a transaction, service your account or as permitted by law. Our affiliates and outside service providers with whom we share information are legally bound not to disclose the information in any manner, unless permitted by law or other governmental process. We strive to restrict access to your personal information to those employees who need to know the information to provide our services to you, and we maintain physical, electronic and procedural safeguards to protect your personal information. Odyssey Trust Company realizes that you entrust us with confidential personal and financial information, and we take that trust very seriously. By providing your personal information to us and signing this form, we will assume, unless we hear from you to the contrary, that you have consented and are consenting to this use and disclosure. We will also assume that by providing your email address herein, you consent to electronic delivery of communications to you. A complete copy of our Privacy Code, may be accessed at www.odysseytrust.com, or you may request a copy in writing Attn: Chief Privacy Officer, Odyssey Trust Company at 350 – 409 Granville St, Vancouver, BC, V6C 1T2. Please note, by providing your email address in Box “A”, you hereby consent to electronic delivery by the Depository.

The Depositary is:

ODYSSEY TRUST COMPANY

By Mail:

United Kingdom Building
350 – 409 Granville Street,
Vancouver BC V6C 1T2
Attention: Corporate Actions

By Hand, by Courier or by Registered Mail:

United Kingdom Building
350 – 409 Granville Street,
Vancouver BC V6C 1T2
Attention: Corporate Actions

Telephone: (587) 885-0960
Toll Free (Canada): 1-888-290-1175
Email: *Corp.actions@odysseytrust.com*

Any questions and requests for assistance may be directed by Shareholders to the Depositary at the telephone number or email address set out above.