

THIS LETTER OF TRANSMITTAL IS FOR USE ONLY IN CONJUNCTION WITH THE PLAN OF ARRANGEMENT INVOLVING, AMONG OTHERS: (A) BLACKLINE SAFETY CORP.; (B) APOLLO PURCHASER, INC.; AND (C) HOLDERS OF COMMON SHARES OF BLACKLINE SAFETY CORP.

This Letter of Transmittal must be validly completed, duly executed and returned to the Depository (as defined herein) in a timely basis in accordance with the instructions contained herein (the "Instructions"). The Instructions accompanying this Letter of Transmittal should be read carefully before completing this Letter of Transmittal. The Depository (see back page of this document for address, telephone number and email address) or your broker or other financial advisor can assist you in completing this Letter of Transmittal.

LETTER OF TRANSMITTAL

with respect to the common shares

of

blacklinesafety

BLACKLINE SAFETY CORP.

Please read the Instructions set out below and the accompanying management information circular and proxy statement of Blackline Safety Corp. dated May 12, 2026 (the "Circular") carefully before completing this Letter of Transmittal.

**TO: APOLLO PURCHASER, INC.
AND TO: BLACKLINE SAFETY CORP.
AND TO: ODYSSEY TRUST COMPANY, AS DEPOSITARY (THE "DEPOSITARY")**

This letter of transmittal (this "**Letter of Transmittal**") is for use by registered holders of common shares (the "**Blackline Shares**") of Blackline Safety Corp. ("**Blackline**") in connection with the proposed plan of arrangement (the "**Arrangement**") involving Apollo Purchaser, Inc. (the "**Purchaser**"), a newly-formed entity controlled by Francisco Partners Management, L.P., Blackline and the holders of Blackline Shares (the "**Shareholders**"), all as more particularly described in the Circular with respect to the special meeting of Shareholders to be held on June 15, 2026 to consider the Arrangement (the "**Meeting**").

Capitalized terms used but not defined in this Letter of Transmittal have the respective meanings given to them in the Circular. Copies of the Circular, Arrangement Agreement and Plan of Arrangement are available under Blackline's SEDAR+ profile at www.sedarplus.com.

Pursuant to the Plan of Arrangement, all of the issued and outstanding Blackline Shares held by Shareholders will be transferred to the Purchaser and each Shareholder (other than Rollover Shareholders with respect to their Rollover Shares and Dissenting Shareholders) will be entitled to receive, \$9.00 in cash per Blackline Share (the "**Cash Consideration**") plus one (1) contingent value right (a "**CVR**") per Blackline Share (the "**CVR Consideration**" and together with the Cash Consideration, the "**Consideration**") that will entitle the holder thereof to a potential cash payment of up to \$0.50 per CVR if the Company achieves a certain ARR target in Fiscal 2027.

For registered Shareholders, the Depository or your financial advisor can assist you in completing this Letter of Transmittal (see the back page of this Letter of Transmittal for the address, telephone number and email address of the Depository). In order for a Shareholder to receive the Consideration to which such Shareholder is entitled pursuant to the Arrangement, the Shareholder is required to deposit with the Depository a properly completed and duly executed Letter of Transmittal, along with any certificate(s), if applicable, representing Blackline Shares held by such Shareholder and any other documents or instruments reasonably required by the Depository.

This Letter of Transmittal is for use by registered Shareholders only. Non-registered Shareholders whose Blackline Shares are registered in the name of a broker/intermediary should immediately contact such broker/intermediary for assistance depositing their Blackline Shares.

Certain Shareholders may not be in possession of certificate(s) representing their Blackline Shares if their entitlements are held electronically by the registrar and transfer agent for the Blackline Shares, Odyssey Trust Company, via a Direct Registration System (DRS) advice (a "**DRS Advice**"). If a Shareholder's Blackline Shares are evidenced only by a DRS Advice: (i) the description of the Blackline Shares deposited pursuant to this Letter of Transmittal should be completed to the best of the ability of the Shareholder with reference to the details provided in its DRS Advice; (ii) such Shareholder may contact Odyssey Trust Company, Blackline's registrar and transfer agent, to provide confirmation of their holdings; and (iii) such Shareholder will not be required to obtain and deliver certificate(s) representing such Blackline Shares to the Depository.

Please complete each of the steps set out below in order after carefully reading the Instructions starting on page 19 of this Letter of Transmittal.

Shareholders will not receive the Consideration to which they are entitled pursuant to the Arrangement until they submit to the Depositary a validly and duly executed and completed Letter of Transmittal and any certificate(s) representing their Blackline Shares, if applicable, and such other documents and instruments as the Depositary may reasonably require. After doing so, as more particularly described in the Circular, Shareholders will receive a cheque (or other form of immediately available funds) representing the Cash Consideration to which they are entitled pursuant to the Arrangement, less any applicable tax withholdings, and such Shareholders' names will be provided to Odyssey Trust Company, in its capacity as CVR Agent under the CVR Agreement, for entry into the CVR Register, together with the number of CVRs to which such Shareholders are entitled to receive pursuant to the Arrangement.

From and after the Effective Time, all certificates and/or DRS Advices that represented Blackline Shares immediately prior to the Effective Time will cease to represent any rights with respect to Blackline Shares and will only represent the right to receive upon deposit thereof with the Depositary the aggregate Consideration to which such former holder of Blackline Shares is entitled under the Arrangement, less any applicable tax withholdings.

The Effective Date of the Arrangement will occur after all conditions to completion of the Arrangement have been satisfied or waived. Completion of the Arrangement is subject to the satisfaction or waiver of certain conditions. No issuance or delivery of any Consideration under the Arrangement will be made prior to the Effective Time.

Shareholders who do not deliver this Letter of Transmittal and any certificate(s) representing their Blackline Shares, if applicable, and all other required documents to the Depositary on or before the third (3rd) anniversary of the Effective Date in accordance with this Letter of Transmittal will lose their right to receive any Consideration for their Blackline Shares.

Unless otherwise indicated, references herein to "\$" or "dollars" are to Canadian dollars and references herein to "US\$" or "U.S. dollars" are to United States dollars. A registered Shareholder can elect to receive its Cash Consideration in U.S. dollars by checking Box D, "Currency Election", in which case such Shareholder will have acknowledged and agreed that the exchange rate that will be used to convert payments from Canadian dollars into United States dollars will be the rate established by the Depositary, in its capacity as foreign exchange service provider, on the date on which the funds are converted. The risk of any fluctuations in such rates, including risks relating to the particular date and time at which funds are converted, will be borne solely by the Shareholder.

Please note that the delivery of this Letter of Transmittal, together with your Blackline Share certificate(s), if applicable, does not constitute a vote in favour of the Arrangement. To exercise your right to vote at the Meeting, you must vote at the Meeting or complete and return the applicable form of proxy that accompanied the Circular in accordance with the instructions contained on that form of proxy. Please see the Circular for further detail about how to vote in respect of the Arrangement.

STEP 1: DEPOSIT OF BLACKLINE SHARES

The undersigned registered Shareholder delivers to the Depository the enclosed certificate(s), if applicable, representing the Blackline Shares to be exchanged for the Consideration pursuant to and in accordance with the Arrangement, details of which are as follows:

Description of Blackline Shares Deposited

(if insufficient space, attach a list in the form below)

Number of Blackline Shares Deposited	Certificate Number(s) and/or DRS Advice Account Number	Name in which your Blackline Shares are Registered (please print and fill in exactly as name(s) appear on the certificate(s) and/or DRS Advice)
Total:		

(Please print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the above form.)

- Some or all of my certificate(s) for Blackline Shares have been lost, stolen or destroyed. **(Check box if applicable).**
(Please review Instruction 8 for the procedure in respect of lost, stolen or destroyed certificates).

The certificate(s) described above, if applicable, are enclosed with this Letter of Transmittal and the Shareholder irrevocably deposits the above-mentioned certificate(s) and/or the Blackline Shares evidenced by the DRS Advice, as applicable, described above in exchange for the Consideration to which such Shareholder is entitled pursuant to the Arrangement.

Non-registered Shareholders should contact their broker/intermediary who holds the certificate(s) and/or DRS Advice, as applicable, representing the Blackline Shares on their behalf to arrange for the completion of this Letter of Transmittal and the deposit of such certificate(s) and/or Blackline Shares evidenced by such DRS Advice, as applicable.

(The total of the number of Blackline Shares listed in the table above must equal the total number of Blackline Shares represented by the certificate(s) enclosed with this Letter of Transmittal and/or held in the DRS Advice Account, as applicable).

STEP 2: REPRESENTATIONS, WARRANTIES, COVENANTS AND ACKNOWLEDGEMENTS

The undersigned Shareholder:

1. acknowledges receipt of the Circular;
2. (i) delivers the enclosed certificate(s) representing Blackline Shares (or has made provisions for delivery of such certificate(s) representing Blackline Shares) to the Depository; and/or (ii) deposits the above-listed Blackline Shares evidenced by a DRS Advice with the Depository, as applicable, and acknowledges that if the Arrangement is approved at the Meeting, including any adjournment(s) or postponement(s) thereof, unless the Arrangement is not subsequently completed, the deposit of Blackline Shares pursuant to this Letter of Transmittal is irrevocable;
3. as at the Effective Time, revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Blackline Shares being deposited and agrees that, except as provided herein, no subsequent authority, other than a proxy granted for use at the Meeting, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Blackline Shares being deposited, by or on behalf of the undersigned;
4. represents and warrants that: (a) (i) if the undersigned is a body corporate: (A) it is duly incorporated, organized and subsisting under the Laws of its jurisdiction of formation; (B) the completion of the transactions contemplated by this Letter of Transmittal have been duly authorized by all necessary corporate action on the part of the undersigned; and (C) it has the corporate power and authority to enter into and deliver this Letter of Transmittal and perform its obligations under this Letter of Transmittal, including the deposit of the Blackline Shares; or (ii) if the undersigned is an individual or a duly appointed legal representative of an individual or estate thereof, it: (A) is mentally competent; (B) is 18 years of age or older; and (C) has the capacity to execute and deliver this Letter of Transmittal and perform its obligations under this Letter of Transmittal, including the deposit of the Blackline Shares; (b) this Letter of Transmittal has been duly executed and delivered by it and the deposit of the Blackline Shares constitutes valid and binding obligations of the undersigned enforceable against the undersigned in accordance with its terms, subject to bankruptcy, insolvency, preference, reorganization, moratorium and other similar Laws affecting creditors' right generally and the discretion of courts with respect to equitable and discretionary remedies and defences; (c) the execution and delivery of, and the performance of its obligations under, this Letter of Transmittal and the deposit of the Blackline Shares, do not and will not as at the Effective Date or the date hereof: (i) violate or conflict with any applicable Law and, if the undersigned is a corporation, its constating documents; (ii) give rise to any rights of first refusal or other pre-emptive, preferential or similar rights to purchase any of the Blackline Shares so deposited; or (iii) create or allow the creation of a pledge, lien, charge, mortgage, assignment by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing upon any of the Blackline Shares; (d) there are no approvals or authorizations required to be obtained by the undersigned in respect of the execution and delivery of this Letter of Transmittal by it or the deposit of such Blackline Shares; (e) it has good and marketable title to or has all necessary power and authority to sell, assign, transfer and convey good and marketable title to such Blackline Shares free and clear of all pledges, liens, charges, mortgages, assignments by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing, other than relating to the Arrangement; (f) other than the Purchaser, no person has any rights, contingent or vested, including any right of first refusal, right of first offer or other similar preferential right, to acquire any of such Blackline Shares; (g) it has not incurred any obligation or liability, contingent or otherwise, for broker's or finder's fees in respect of the transactions contemplated by the Arrangement for which the Purchaser or Blackline shall have any obligation or liability; (h) it is not a party to, nor are such Blackline Shares subject to, any shareholders' agreement (including any unanimous shareholders' agreement), pooling agreement, voting trust, escrow agreement or other similar agreement pertaining to the ownership, voting or disposition of such Blackline Shares; (i) it has not received notice of any claim, demand, lawsuit, proceeding, hearing, arbitration or governmental investigation ("**Claim**"), and is not aware of any Claim or potential Claim, actual or threatened, by or against it which prevents, impairs or otherwise negatively affects the ability of the undersigned to, or which could reasonably be expected to prevent, impair or otherwise negatively affect the ability of the undersigned to, sell, transfer or assign any of such Blackline Shares that would adversely affect the ability to accept the Arrangement or survive acceptance; and (j) the deposit of such Blackline Shares complies with applicable securities Laws;
5. upon the completion of the Arrangement, directs the Depository to: (a) issue or cause to be issued the cheque(s) (or other form of immediately available funds) representing the Cash Consideration to which the undersigned is entitled pursuant to the Arrangement in the name indicated below and to forward to such Shareholder (if so indicated in this Letter of Transmittal), such cheque(s) (or other form of immediately available funds) by first class insured mail, postage prepaid, to the address, or hold the same for pick-up, as indicated below; and (b) cause the CVR Agent to register, in the CVR Register, the undersigned's name and address of record and the number of CVRs the undersigned is entitled to pursuant to the Arrangement;

6. if the Arrangement is not completed, directs the Depository to return the certificate(s) and/or provide a DRS Advice, as applicable, for Blackline Shares to the address or email address indicated below (and if no name, address, email address or delivery instructions are indicated, to the undersigned at the address of the undersigned as shown on the register maintained by Blackline's registrar and transfer agent, Odyssey Trust Company, on its behalf);
7. acknowledges that Blackline and the Purchaser may be required to disclose personal information in respect of the undersigned to: (i) stock exchanges or security regulatory authorities; (ii) the Depository; (iii) the CVR Agent; (iv) any of the parties to the Arrangement; and (v) legal counsel to any of the parties to the Arrangement;
8. acknowledges that the covenants, representations and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
9. acknowledges it has consulted, or has had the opportunity to consult, its own tax advisor with respect to the potential tax consequences to it of the Arrangement, and that none of the Purchaser, Blackline or any of their affiliates and representatives is providing any representation or advice regarding the tax consequences of the Arrangement, and such persons shall be entitled to file their tax returns and make tax elections with respect to such matters in their discretion;
10. irrevocably constitutes and appoints any officer of the Purchaser, and each of them, and any other person designated by the Purchaser in writing, as the true and lawful agent, attorney and attorney-in-fact and proxy of the undersigned with respect to the Blackline Shares deposited hereunder, effective on and after (and conditional upon) the Effective Date, with full power of substitution, in the name of and on behalf of the undersigned (such power of attorney being deemed to be an irrevocable power coupled with an interest): (a) to register or record, transfer and enter the transfer of such Blackline Shares on the appropriate registers maintained by the registrar and transfer agent for the Blackline Shares, Odyssey Trust Company, on Blackline's behalf; and (b) to exercise any and all rights of the Shareholder including, without limitation, to vote, execute and deliver any and all instruments of proxy, authorizations or consents in respect of all or any of the Blackline Shares, revoke any such instrument, authorization or consent given prior to, on, or after the Effective Date, designate in any such instruments of proxy any person or persons as the proxy or the proxy nominee or nominees of the undersigned in respect of such Blackline Shares for all purposes including, without limitation, in connection with any meeting (whether annual, special or otherwise and any adjournment(s) or postponement(s) thereof) of holders of securities of Blackline, and execute, endorse and negotiate for and in the name of and on behalf of the registered Shareholder, any and all cheques or other instruments respecting any distribution payable to or to the order of such Shareholder;
11. covenants to execute, upon request, any additional documents, transfers and other assurances as may be reasonably necessary or desirable to complete the transactions contemplated hereby;
12. 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 or incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon the heirs, personal representatives, successors and assigns, as applicable, of the undersigned;
13. 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 Blackline Shares deposited pursuant to the Arrangement will be determined by the Purchaser in its sole discretion and that such determination shall be final and binding and acknowledges that: (a) the Purchaser reserves the absolute right to reject any and all deposits which it determines not to be in proper form or which may be unlawful for the Purchaser to accept under the laws of any jurisdiction; (b) the Purchaser reserves the absolute right to waive any defect or irregularity in the deposit of Blackline Shares; and (c) there shall be no duty or obligation on the Purchaser, Blackline, the Depository or any other person to give notice of any defect or irregularity in any deposit of Blackline Shares and no liability shall be incurred by any of them for failure to give such notice;
14. hereby declares that the undersigned:
 - (a) is not acting for the account or benefit of a person from any jurisdiction outside of Canada in which the making or acceptance of the Arrangement would not be in compliance with the Laws of such jurisdiction; and
 - (b) is not in, or delivering this Letter of Transmittal from, any such jurisdiction;
15. by virtue of the execution of this Letter of Transmittal, shall be deemed to have agreed with the Purchaser, Blackline and the Depository that any contract contemplated by this Letter of Transmittal, as well as all documents relating thereto be drawn up exclusively in the English language. En signant la présente lettre de transmission et formulaire de choix, le soussigné est réputé

avoir convenu avec Purchaser et le dépositaire que tous les contrats découlant de l'Offre et de la présente Lettre de transmission et formulaire de choix et tous les documents afférents soient rédigés exclusivement en anglais;

16. represents and warrants that either the undersigned is not a U.S. Shareholder (as defined in Box E below) or the undersigned is a U.S. Shareholder and has completed and returned to the Depositary with this Letter of Transmittal a properly completed and signed Internal Revenue Service ("**IRS**") Form W-9 or, where applicable, the appropriate IRS Form W-8 (see Instruction 10 below); and
17. acknowledges and agrees that the Purchaser, Blackline, the Depositary and the CVR Agent, as applicable, shall be entitled to deduct and withhold from any amounts otherwise payable or otherwise deliverable to a Shareholder under or in connection with the Arrangement Agreement, the Plan of Arrangement or the CVR Agreement such amounts as the Purchaser, Blackline, the Depositary or the CVR Agent, as applicable, are required or reasonably believe to be required to deduct and withhold from such amounts under any provision of any Laws in respect of taxes. Any such amounts will be deducted, withheld and remitted from the amounts payable pursuant to the Plan of Arrangement to the appropriate Governmental Entity and shall be treated for all purposes under the Plan of Arrangement as having been paid to the Shareholder, in respect of which such deduction, withholding and remittance was made.

STEP 3: PROVIDE REGISTRATION AND DELIVERY INSTRUCTIONS

All cheque(s) in satisfaction of the payment of the Cash Consideration will be issued and mailed to the same name and address and all CVR Consideration will be registered by the CVR Agent on the CVR Register in the same name, as is currently listed on the register maintained by Blackline's registrar and transfer agent for the registered Shareholder unless otherwise indicated below.

BOX A

REGISTRATION INSTRUCTIONS SEE INSTRUCTIONS 2 AND 3

Complete the below ONLY if the Cash Consideration and CVR Consideration are to be issued in the name of someone other than the registered Shareholder.

(NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER – BUSINESS)

(SOCIAL INSURANCE NUMBER AND/OR TAX IDENTIFICATION NUMBER)

(EMAIL ADDRESS)*

*** BY PROVIDING AN E-MAIL ADDRESS, THE UNDERSIGNED CONSENTS TO ELECTRONIC NOTICE AND DELIVERY, IF APPLICABLE, BY THE DEPOSITARY**

BOX B

DELIVERY INSTRUCTIONS TO THIRD PARTY ADDRESS**

Complete the below ONLY if the cheque(s) for the Cash Consideration to which the undersigned is entitled to under the Arrangement are to be sent to someone other than the registered Shareholder or the person shown in Box A or to an address other than the address of the registered Shareholder or the address shown in Box A.

SEND CHEQUE(S) (UNLESS BOX C IS CHECKED) TO:

(ATTENTION NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER – BUSINESS)

**** THE PAYMENT WILL REMAIN IN THE NAME OF THE CURRENT REGISTRATION OF THE SHAREHOLDERS' BLACKLINE SHARES**

Alternatively, in respect of the Cash Consideration (check box to receive a wire transfer):

DELIVER FUNDS VIA WIRE*** (COMPLETE BOX F)

***Notwithstanding a Shareholder's election to receive the Cash Consideration via wire transfer, any additional payment to be received by a CVR Holder pursuant to the terms of the CVRs issued pursuant to the Arrangement shall be issued via cheque. See Instruction 11.

BOX C – PICK UP INSTRUCTIONS

Hold Cash Consideration for pick-up at the office of the Depositary where the Blackline Shares were deposited:

Calgary Toronto Vancouver

BOX D – CURRENCY ELECTION

ALL CASH PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS UNLESS OTHERWISE ELECTED BELOW. CASH PAYMENTS IN UNITED STATES DOLLARS CAN ONLY BE ISSUED TO USD ACCOUNTS.

Issue my cash payment(s) in U.S dollars (US\$).

By electing to receive payment in USD, the undersigned acknowledges that (a) the exchange rate used to convert payments from Canadian dollars to U.S. dollars will be the rate established by the Depositary, in its capacity as foreign exchange service provider to Blackline, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) the Depositary may earn a commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency.

BOX E – U.S. SHAREHOLDER DECLARATION

ALL REGISTERED SHAREHOLDERS ARE REQUIRED TO COMPLETE A U.S. SHAREHOLDER DECLARATION. FAILURE TO COMPLETE A U.S. SHAREHOLDER DECLARATION MAY RESULT IN A DELAY IN YOUR PAYMENT.

Indicate whether you are a U.S. Shareholder (as defined below) or are acting on behalf of a U.S. Shareholder by placing an "X" in the applicable box below.

- The Shareholder represents that it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.
- The Shareholder represents that it is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A "U.S. Shareholder" is any registered Shareholder that is either: (a) a person whose address (as it appears on the register of Shareholders of Blackline) is located within the United States or any territory or possession thereof or is providing an address or account to which the Consideration is to be forwarded, if such address or account is located within the United States or any territory or possession thereof; or (b) a "U.S. person" for United States federal income tax purposes, as defined in Instruction 10 below.

If you are a U.S. person or are acting on behalf of a U.S. person, then to avoid possible U.S. backup withholding, if applicable, you must complete the enclosed Internal Revenue Service ("IRS") Form W-9 or otherwise provide certification that the U.S. person is exempt from backup withholding, as provided in the instructions (see Instruction 10 below). If you are a U.S. Shareholder, but you are not a U.S. person for U.S. federal income tax purposes, then you must complete the appropriate IRS Form W-8 to avoid possible backup withholding, if applicable. If you require an IRS Form W-8, please download the appropriate IRS Form W-8 at <https://www.irs.gov/forms-instructions>.

Each U.S. Shareholder is urged to consult its own tax advisors to determine whether it is exempt from U.S. backup withholding tax requirements and to determine the proper form to be used to avoid possible U.S. backup withholding tax.

****PLEASE DOUBLE CHECK THAT YOU HAVE COMPLETED ALL OF THE
ABOVE BOXES TO THE EXTENT APPLICABLE. ****

BOX F – WIRE PAYMENT INSTRUCTIONS*

*PLEASE NOTE THAT THERE IS A \$100.00 (PLUS APPLICABLE TAXES) BANKING FEE ON WIRE PAYMENTS. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST.

*IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, THE DEPOSITARY WILL ATTEMPT TO CONTACT YOU AND CORRECT THE ISSUE. HOWEVER, IF WE CANNOT CORRECT THE ISSUE PROMPTLY, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED. PLEASE PROVIDE AN EMAIL ADDRESS AND TELEPHONE NUMBER IN THE EVENT THAT WE NEED TO CONTACT YOU OR NEED TO CONFIRM YOUR WIRE DETAILS.

THE DEPOSITARY IS REQUIRED TO COMPLETE WIRE CALLBACKS FOR PAYMENTS OF OVER \$10,000. THE DEPOSITARY WILL MAKE REASONABLE EFFORTS TO COMPLETE WIRE CALLBACKS. IF THE DEPOSITARY IS UNABLE TO COMPLETE THE WIRE CALLBACKS BY THE PAYMENT DATE OF THE TRANSACTION, A CHEQUE WILL BE ISSUED AND MAILED TO THE ADDRESS OF RECORD AND NO ADDITIONAL FEES WILL BE CHARGED.

EMAIL ADDRESS: _____

TELEPHONE NUMBER: _____

Beneficiary Name(s) that appears on the account at your financial institution – **this MUST be the same name and address that your Blackline Shares are registered to

**Beneficiary Address (Note: PO Boxes will not be accepted) **City **Province/State **Postal Code/Zip Code

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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**Beneficiary Bank/Financial Institution

**Bank Address **City **Province/State **Postal Code/Zip Code

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION. YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES

**Bank Account No.

Bank No. & Transit No. (Canadian Banks)

(3 digits & 5 digits)

ABA/Routing No. (US Banks)

(9 digits)

SWIFT or BIC Code

IBAN Number

Sort Code (GBP)

(11 characters – if you only have eight, put 'XXX' for the last three)

Additional Notes and special routing instructions:

**** Mandatory fields**

STEP 4: COMPLETE AND SIGN WHERE INDICATED

Signature guaranteed by
(if required under Instruction 3):

Dated: _____, 20__

Authorized Signature of Guarantor

Signature of Shareholder or Authorized Representative (See
Instructions 2 and 4)

Name of Guarantor (please print or type)

Name of Shareholder (please print or type)

Address of Guarantor (please print or type)

Name of Authorized Representative, if applicable (please
print or type)

Tax Identification, Social Insurance or Social Security
Number of Shareholder

If the signature is by a trustee, executor, administrator,
guardian, attorney-in-fact, agent or officer on behalf of a
corporation, partnership or association or any other person
acting in a fiduciary or representative capacity, proof of
signing authority dated within 6 months is required. See
Instruction 4 for more details.

Daytime Telephone Number

Additional signatures for joint shareholders (if required):

Signature of Shareholder or Authorized Representative (See
Instructions 2 and 4)

Name of Shareholder (please print or type)

Name of Authorized Representative, if applicable (please
print or type)

Tax Identification, Social Insurance or Social Security
Number of Shareholder

IRS FORM W-9

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Services

**Request for Taxpayer
Identification Number and Certification**

Give form to the
requester. Do not
send to the IRS.

Go to www.irs.gov/FormW9 for instructions and the latest information.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) <i>(Applies to accounts maintained Outside the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions _____ <input type="checkbox"/>	
5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)	
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the

appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting

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requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

Form **W-9** (Rev. 3-2024)

must obtain your correct taxpayer identification number (TIN), which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid).
- Form 1099-DIV (dividends, including those from stocks or mutual funds).
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds).
- Form 1099-NEC (nonemployee compensation).
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers).
- Form 1099-S (proceeds from real estate transactions).
- Form 1099-K (merchant card and third-party network transactions).
- Form 1098 (home mortgage interest), 1098-E (student loan interest), and 1098-T (tuition).
- Form 1099-C (canceled debt).
- Form 1099-A (acquisition or abandonment of secured property).

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting is correct. See *What is FATCA Reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the disregarded entity.
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the grantor trust.
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust and not the beneficiaries of the trust.

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a saving clause. Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if their stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first Protocol) and is relying on this exception to claim an exemption from tax on their scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third-party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester;
2. You do not certify your TIN when required (see the instructions for Part II for details);
3. The IRS tells the requester that you furnished an incorrect TIN;
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only); or
5. You do not certify to the requester that you are not subject to backup withholding, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you are no longer tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note for ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

- **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For

example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2. If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, enter it on line 2.

Line 3a

Check the appropriate box on line 3a for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3a.

IF the entity/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or • Sole proprietorship	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification: P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership.
• Trust/estate	Trust/estate.

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4 Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third-party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space on line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2).

- 2—The United States or any of its agencies or instrumentalities.
- 3—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities.
- 5—A corporation.
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or territory.
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission.
- 8—A real estate investment trust.
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940.
- 10—A common trust fund operated by a bank under section 584(a).
- 11—A financial institution as defined under section 581.
- 12—A middleman known in the investment community as a nominee or custodian.
- 13—A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
• Interest and dividend payments	All exempt payees except for 7.
• Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
• Barter exchange transactions and patronage dividends	Exempt payees 1 through 4.
• Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5. ²
• Payments made in settlement of payment card or third-party network transactions	Exempt payees 1 through 4.

¹ See Form 1099-MISC, Miscellaneous Information, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) entered on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37).

B—The United States or any of its agencies or instrumentalities.

C—A state, the District of Columbia, a U.S. commonwealth or territory, or any of their political subdivisions or instrumentalities.

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i).

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i).

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state.

G—A real estate investment trust.

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940.

I—A common trust fund as defined in section 584(a).

J—A bank as defined in section 581.

K—A broker.

L—A trust exempt from tax under section 664 or described in section 4947(a)(1).

M—A tax-exempt trust under a section 403(b) plan or section 457(g) plan.

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have, and are not eligible to get, an SSN, your TIN is your IRS ITIN. Enter it in the entry space for the Social security number. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, you will generally have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third-party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABL E accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) ^{**}	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B)) ^{**}	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

^{*} **Note:** The grantor must also provide a Form W-9 to the trustee of the trust.

^{**} For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information, such as your name, SSN, or other identifying information, without your permission to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax return preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity, or a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 877-777-4778 or TTY/TDD 800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their laws. The information may also be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

**YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU WROTE "APPLIED FOR"
IN PART I OF THE IRS FORM W-9**

CERTIFICATE OF AWAITING U.S. TAXPAYER IDENTIFICATION NUMBER

I certify under penalties of perjury that a U.S. taxpayer identification number (e.g., a social security number or employer identification number) ("TIN") has not been issued to me, and either (a) I have mailed or delivered an application to receive a TIN to the appropriate IRS Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a TIN by the time of payment, I may be subject to backup withholding, if applicable, pursuant to the Arrangement.

Signature _____

Date _____

INSTRUCTIONS

1. Use of Letter of Transmittal

- (a) In order to be eligible to receive the Consideration under the Arrangement, this Letter of Transmittal, properly completed and duly executed as required by the instructions set forth below, together with any certificate(s) representing the deposited Blackline Shares, if applicable, and all other documents and instruments as the Depository may reasonably require, must be received by the Depository at its office specified on the back page of this Letter of Transmittal. In order to receive the Consideration under the Arrangement for the deposited Blackline Shares, it is recommended that the foregoing documents be received by the Depository at the address set forth on the back page of this Letter of Transmittal as soon as possible; but in any event on or **before the last Business Day before the third anniversary of the Effective Date.**
- (b) The method of delivery of this Letter of Transmittal and certificate(s) representing deposited Blackline Shares, if applicable, and all other required documents is at the option and risk of the person depositing same, and delivery will be deemed effective only when such documents are actually received by the Depository. The Purchaser and Blackline recommend that such documents be delivered by hand to the Depository and a receipt or acknowledgement of receipt be obtained. If such documents are mailed, the Purchaser and Blackline recommend that registered mail with return receipt be used and that proper insurance be obtained. **Shareholders whose Blackline Shares are registered in the name of a broker/intermediary should contact their broker/intermediary for assistance in depositing their Blackline Shares.**

2. Signatures

- (a) This Letter of Transmittal must be completed and signed by the Shareholder or by such Shareholder's duly authorized representative (in accordance with Instruction 4).
- (b) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s) and/or deposited Blackline Shares evidenced by a DRS Advice, such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) or DRS Advice without any change whatsoever, and the certificate(s), if applicable, need not be endorsed. If such transmitted certificate(s) and/or deposited Blackline Shares evidenced by a DRS Advice are held of record by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (c) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the deposited Blackline Shares or if the Consideration is to be issued to a person other than the registered Shareholder(s): (i) such deposited certificate(s) must be endorsed, if applicable, or such deposited certificate(s) and/or Blackline Shares evidenced by a DRS Advice must be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and/or DRS Advice and must be guaranteed as noted in Instruction 3 below.
- (d) If deposited Blackline 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.

3. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered owner(s) of the deposited Blackline Shares or if the Consideration is to be issued to a person other than such registered owner(s) (see Box A and Box B) as shown on the register of Shareholders maintained by Odyssey Trust Company, registrar and transfer agent for the Blackline Shares, on Blackline's behalf, such signature must be guaranteed by an Eligible Institution (as defined 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 Canadian Schedule 1 chartered bank, 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 Canadian Investment Regulatory Organization, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

4. **Fiduciaries, Representatives and Authorizations**

Where this Letter of Transmittal or any certificate or share transfer power of attorney is executed by a person on behalf of a trustee, executor, administrator, guardian, attorney-in-fact, agent, corporation, partnership or association, or is executed by any other person acting in a fiduciary or representative capacity, such person should so indicate when signing and this Letter of Transmittal must be accompanied by satisfactory evidence of the appointment and authority to act dated within the last six (6) months. Either the Purchaser, Blackline or the Depositary, at their discretion, may require additional evidence of authority or additional documentation.

5. **No Interest Payable**

Under no circumstances will interest on the Cash Consideration and/or CVR Consideration payable to Shareholders by the Purchaser or Blackline for their Blackline Shares pursuant to the Arrangement be payable by the Purchaser, Blackline or the Depositary by reason of any delay in paying such Cash Consideration, receipt of such CVR Consideration, or otherwise.

6. **Miscellaneous**

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates and/or DRS Advice Account numbers for deposited Blackline Shares, additional certificate numbers and/or DRS Advice Account numbers and number of deposited Blackline Shares may be included in a separate signed list affixed to this Letter of Transmittal.
- (b) No alternative, conditional or contingent deposits of Blackline Shares will be accepted. All depositing Shareholders by execution of this Letter of Transmittal waive any right to receive any notice of acceptance of deposited Blackline Shares for payment.
- (c) This Letter of Transmittal will be construed in accordance with and governed by the Laws of the Province of Alberta and the Laws of Canada applicable therein, and the Shareholder covered by this Letter of Transmittal hereby unconditionally and irrevocably attorns to the exclusive jurisdiction of the Province of Alberta and the courts of appeal therefrom.
- (d) All questions as to validity, form, eligibility (including timely receipt), and acceptance of any Blackline Shares deposited pursuant to the Arrangement will be determined by the Purchaser in its sole discretion. Depositing Shareholders agree that such determination shall be final and binding. The Purchaser reserves the absolute right to reject any and all deposits which it determines not to be in proper form or which may be unlawful for the Purchaser to accept under the laws of any jurisdiction. The Purchaser reserves the absolute right to waive any defect or irregularity in the deposit of Blackline Shares. There shall be no duty or obligation on the Purchaser, Blackline or the Depositary or any other person to give notice of any defect or irregularity in any deposit of Blackline Shares and no liability shall be incurred by any of them for failure to give such notice.
- (e) Additional copies of the Circular and this Letter of Transmittal may be obtained from the Depositary at its office at the address listed on the back page of this Letter of Transmittal. Copies of the Circular and the Letter of Transmittal are also available under Blackline's profile on SEDAR+ at www.sedarplus.ca.

7. **Commissions**

No brokerage fees or commissions will be payable by the depositing Shareholder in connection with depositing Blackline Shares directly with the Depositary.

8. **Lost Certificates**

If any certificate which immediately prior to the Effective Time represented an interest in outstanding Blackline Shares has been lost, stolen or destroyed, upon the making of an affidavit of that fact by the person claiming such certificate to have been lost, stolen or destroyed, the Depositary shall deliver in exchange for such lost, stolen or destroyed certificate the Consideration to which the Shareholder is entitled pursuant to the Arrangement as determined in accordance with the Plan of Arrangement. Such Shareholder who is entitled to receive such Consideration pursuant to the Arrangement shall, as a condition precedent to the receipt thereof, give a bond to each of the Depositary and the Purchaser, which bond is in form and substance satisfactory to each of the Depositary and the Purchaser, acting reasonably, or shall otherwise indemnify the Depositary and the Purchaser against any claim that may be made against either of them with respect to the certificate alleged to have been lost, stolen or destroyed.

9. Cessation of Rights

Any right or claim to payment hereunder that remains outstanding on the third anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature, including the right of the Shareholder to receive the Consideration that the Shareholder is entitled to receive pursuant to the Arrangement. In such case, all such Consideration and other property to which such former Shareholder was entitled shall be deemed to be surrendered to the Purchaser.

10. U.S. Federal Income Tax and Backup Withholding

The following does not constitute a summary of the tax consequences of the Arrangement, and Shareholders should consult with their own tax advisors regarding the tax consequences of the Arrangement.

In order to avoid backup withholding of United States federal income tax on payments made on the Blackline Shares, a Shareholder that is a U.S. person (as defined below) must generally provide such person's correct U.S. taxpayer identification number (e.g., a social security number or employer identification number) ("**TIN**") on a valid completed and executed IRS Form W-9 and certify, under penalties of perjury, that such TIN is correct, that such Shareholder is not subject to backup withholding, and that such Shareholder is a U.S. person (including a U.S. resident alien). If the correct TIN or any other information providing for an adequate basis for an exemption from backup withholding is not provided, payments made with respect to the Blackline Shares in connection with the Arrangement may be subject to backup withholding, currently at a rate of 24%. For the purposes of this Letter of Transmittal, a "U.S. person" means: a beneficial owner of Blackline Shares that, for United States federal income tax purposes, is: (a) an individual who is a citizen or resident of the United States; (b) a corporation (or other entity treated as a corporation for U.S. federal income tax purposes) that is created or organized under the laws of the United States, any state thereof or the District of Columbia or that is otherwise classified as a U.S. domestic corporation for U.S. federal income tax purposes; (c) an estate if the income of such estate is subject to United States federal income tax regardless of the source of such income; (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for United States federal income tax purposes or (ii) a United States court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons (as defined in Internal Revenue Code Section 7701(a)(30)) have the authority to control all substantial decisions of such trust; or (e) a partnership, limited liability company or other entity classified as a partnership for U.S. federal income tax purposes that is created or organized in or under the laws of the United States, any state thereof or the District of Columbia.

Backup withholding is not an additional tax. Rather, the United States federal income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of U.S. federal income taxes, a refund generally may be obtained, provided that the required information is timely furnished to the IRS.

Certain persons (including, among others, corporations, certain "not-for-profit" organizations, and certain non-U.S. persons) are not subject to backup withholding. A Shareholder that is a U.S. person should consult its own tax advisor as to the Shareholder's qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

The TIN for an individual United States citizen or resident is the individual's social security number.

"Applied For" may be written in Part I of the IRS Form W-9 if a Blackline Shareholder has applied for but not yet been issued a TIN. If a Blackline Shareholder writes "Applied For" in Part I of the IRS Form W-9, the Shareholder must also complete the Certificate of Awaiting Taxpayer Identification Number found below the IRS Form W-9 in order to avoid backup withholding. If a Shareholder completes the Certificate of Awaiting Taxpayer Identification Number, but does not provide a TIN within 60 days, such Shareholder may be subject to backup withholding currently at a rate of 24%.

Failure to provide a correct TIN may result in additional fines. More serious penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment.

Non-U.S. holders receiving payments in the United States should return a completed copy of the appropriate IRS Form W-8, a copy of which is available from the Depository upon request and can also be found on the IRS website at <https://www.irs.gov/forms-instructions>.

11. Special Payment Instructions.

If a cheque for the Cash Consideration for any Blackline Shares tendered is to be held by the Depository for pick-up by a Shareholder or any person designated by a Shareholder in writing, the applicable location under Box C – Pick-Up Instructions in this Letter of Transmittal must be completed.

A Shareholder may elect to receive the payment for the Cash Consideration for Blackline Shares tendered via a wire transfer instead of a cheque, by completing Box F – Wire Payment Instructions in this Letter of Transmittal. Note that there is a \$100.00 banking fee on wire payments. **Notwithstanding a Shareholder's election to receive the Cash Consideration via wire transfer, any additional payment to be received by a CVR Holder pursuant to the terms of the CVRs issued pursuant to the Arrangement shall be issued via cheque to the name and address of the CVR Holder as registered on the CVR Register, unless the CVR Agent is otherwise instructed by such CVR Holder and is provided with updated wire instructions prior to the time of payment.**

The Depositary is:
Odyssey Trust Company

Deliver by Registered Mail, Mail, Hand, or Courier to:

Trader's Bank Building
1100 – 67 Yonge Street
Toronto ON M5E 1J8
Attention: Corporate Actions

Inquiries:

Telephone: (587) 885-0960
E-Mail: corp.actions@odysseytrust.com

Any questions and requests for assistance may be directed to the Depositary at the telephone number or e-mail set out above.

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. 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 1310 – 1140 West Pender St, Vancouver, BC, V6E 4G1.