

How to Tender to the Offer

How do I tender my Common Shares?

Registered Shareholders may accept the Offer by delivering to the Depository at the office of the Depository listed in the accompanying Letter of Transmittal (printed on yellow paper) thereof so as to be received before the Expiry Time: (a) the certificate(s) or DRS Advice(s) representing the Exeter Shares in respect of which the Offer is being accepted; (b) a Letter of Transmittal in the form accompanying the Offer to Purchase and Circular or a manually signed facsimile thereof properly completed and duly executed as required by the instructions set out in the Letter of Transmittal (including signature guarantee, if required); and (c) all other documents required by the instructions set out in the Letter of Transmittal.

If your Common Shares are registered in the name of an investment dealer, bank, trust company or other intermediary, you should immediately contact that intermediary for assistance if you wish to accept the Offer or exercise, exchange or convert Convertible Securities into Common Shares to accept the Offer in order to take the necessary steps to be able to deposit such securities under the Offer. Intermediaries may have established tendering cut-off times that are up to 48 hours prior to the Expiry Time. You must instruct your broker or other intermediary promptly if you wish to tender.

If you wish to deposit Common Shares pursuant to the Offer and: (i) the certificate(s) representing such Common Shares is (are) not immediately available; (ii) you cannot complete the procedure for book-entry transfer of the Common Shares on a timely basis; or (iii) the certificates and all other required documents cannot be delivered to the Depository at or prior to the Expiry Time, such Common Shares may be validly deposited under the Offer in compliance with the procedures for guaranteed delivery using the accompanying Notice of Guaranteed Delivery (printed on PINK paper). See Section 3 of the Offer to Purchase, "Manner of Acceptance – Procedure for Guaranteed Delivery".

You may also accept the Offer by following the procedures for book-entry transfer detailed in the Offer to Purchase and Circular and have your Common Shares tendered by your intermediary through CDS or DTC, as applicable, provided such procedures are completed prior to the Expiry Time. See Section 3 of the Offer to Purchase, "Manner of Acceptance – Acceptance by Book-Entry Transfer".

You should contact the Information Agent, or a broker or dealer for assistance in accepting the Offer and in depositing your Common Shares with the Depository. The Information Agent, Laurel Hill, can be contacted by telephone at 1-877-452-7184 (North American Toll Free Number) or +1-416-304-0211 (outside North America) or by email at assistance@laurelhill.com.