

APPENDIX B

HARBOURFRONT WEALTH COUNSEL INC. – RELATED PARTIES

Harbourfront Wealth Counsel is a subsidiary of Harbourfront, which means that certain other subsidiaries/affiliated entities of Harbourfront are deemed to be related and/or connected to Harbourfront Wealth Counsel. Such affiliates include: (i) Willoughby Asset Management Inc. who acts as the investment fund manager of the WAM Funds; and (ii) Harbourfront Wealth Management Inc. who is registered as an investment dealer and member of the Canadian Investment Regulatory Organization (CIRO). Additional affiliated entities of Harbourfront Wealth Counsel are: (i) K.J. Harrison & Partners Inc. who is registered as an investment dealer and member of CIRO and an investment fund manager; (ii) Harbourfront Estate Planning Services Inc., an entity licensed to and registered to provide insurance products, including life, disability, and critical illness; and (iii) Harbourfront Wealth America Inc., an entity registered with the United States' Securities Exchange Commission (SEC) as a Registered Investment Advisor; and (iv) Millar Private Wealth, an Exempt Market Dealer and Portfolio Manager registered with the Ontario Securities Commission.

A person or company is a “related issuer” if the person or company is an influential security holder of us, if we are an influential security holder of the person or company, or each of us and the person or company is a related issuer of the same third person or company. A “connected issuer” is a party that is distributing securities and has a relationship with us that may lead a reasonable prospective purchaser of the securities to question if we and the issuer are independent of each other with respect to the distribution of such securities.

Harbourfront Wealth Counsel is related and/or connected to the following issuers:

- Blueprint Enhanced Opportunities Fund
- Forsyth Private Real Estate Portfolios
- Jaxton Park North American Equity Pool
- Brandsen Global Income Opportunities Pool
- Laurier Private Equity Pool
- Percy Harris Global Equity Pool
- Rockridge Private Debt Pool

When financial services companies have multiple related businesses, compensation received in a related party could influence investment recommendations. Harbourfront Wealth Counsel is in a similar situation as its directors, officers, shareholders and/or Portfolio Managers could influence us to recommend investments in one of our related or connected issuers over other investments where we do not have such relationships and earn such fees. Harbourfront Wealth Counsel has developed policies and procedures that require our Portfolio Managers to recommend these investments only when it is in your best interest to do so, based on the KYC information you have provided to us. To further reduce the potential for conflicts of interests to arise, many of the investment pools that are related or connected issuers to Harbourfront Wealth Counsel utilize a fund of funds strategy whereby they primarily invest in investment funds operated by third party investment firms. Additionally, we disclose to you the fact that the issuer is related and/or connected to Harbourfront Wealth Counsel. When we act as your Portfolio Manager and exercise discretion in selecting investments for your account, we will disclose these related and/or connected issuers to you at account opening, obtain your express permission to invest in these issuers in your account, and ensure these investments are made for your account only when it is in your best interest. All products, including those which are related or connected issuers, are subjected to the same review, selection criteria, and ongoing evaluation as third-party products. Your Portfolio Manager does not earn any incentives when recommending related or connected investments and we have compliance systems in place that review the suitability of the products held in your account.