

IMPACT DEVELOPMENT GROUP INC.

NOTICE AND ACCESS NOTIFICATION TO SHAREHOLDERS ANNUAL GENERAL MEETING OF SHAREHOLDERS TO BE HELD ON MONDAY, NOVEMBER 16, 2026

You are receiving this notification because **IMPACT DEVELOPMENT GROUP INC.** (the “**Company**”) has opted to use the “notice and access” model for the delivery of its management Circular (the “**Circular**”) to the holders (the “**Shareholders**”) of common shares in the capital of the Company in respect of its annual general meeting of Shareholders to be held on November 16, 2026 (the “**Meeting**”).

Under “notice and access” instead of receiving paper copies of the Circular, Shareholders are receiving this notice with information on how to access the Circular electronically. Shareholders will also be receiving a proxy or voting instruction form, as applicable, together with this notification to use to vote at the Meeting.

The use of this alternative means of delivery is more environmentally friendly and more economical. It reduces the Company’s paper use and it also reduces the Company’s printing and mailing costs.

MEETING DATE AND LOCATION

WHEN: Monday, November 16, 2026
10:00 a.m. EST

WHERE: at the offices of Cozen O’Connor
LLP located at 40 Temperance
Street, Suite 2700, Toronto,
Ontario, M5H 0B4

SHAREHOLDERS WILL BE ASKED TO CONSIDER AND VOTE ON THE FOLLOWING MATTERS AT THE MEETING:

- **FINANCIAL STATEMENTS:** to receive and consider the consolidated audited financial statements of the Company for the fiscal years ended December 31, 2025 and 2024, together with the accompanying report of the auditors thereon (*see the section entitled “Particulars of Matters to be Acted Upon – Presentation of Financial Statements” in the Circular.*)
- **APPOINTMENT AND REMUNERATION OF AUDITORS:** to re-appoint Horizon Assurance LLP, as the auditors of the Company for the Company’s fiscal year ending December 31, 2026, with remuneration to be fixed by the board of directors of the Company. (*see the section entitled “Particulars of Matters to be Acted Upon – Appointment and Remuneration of Auditors” in the Circular.*)
- **FIX THE NUMBER OF DIRECTORS:** to set the number of directors of the Company at five (5). (*see the section entitled “Particulars of Matters to be Acted Upon – Fix the Number of Directors” in the Circular.*)
- **ELECTION OF DIRECTORS:** to elect five (5) directors of the Company for the ensuing year. (*see the section entitled “Particulars of Matters to be Acted Upon - Election of Directors” in the Circular.*)
- **THE OMNIBUS EQUITY INCENTIVE PLAN:** to consider and, if deemed appropriate, to pass, with or without variation, an ordinary resolution, re-approving the Company’s omnibus equity incentive plan, in the form set out as Schedule “A” to the Circular dated September 30, 2026 and related matters (*see the section entitled “Particulars of Matters to be Acted Upon – Re-Approval of the Omnibus Equity Incentive Plan” in the Circular*); and
- **OTHER BUSINESS:** to transact such further or other business as may properly come before the Meeting or any adjournment or postponement thereof.

SHAREHOLDERS ARE REMINDED TO REVIEW THE CIRCULAR PRIOR TO VOTING.

IMPACT DEVELOPMENT GROUP INC.

WEBSITES WHERE THE CIRCULAR IS POSTED:

The Circular can be viewed online under the Company's profile at www.sedarplus.ca or on the Company's website at <https://www.ihcpanama.com/>

The Financial Statement Request Card is included with the proxy and voting instruction form.

HOW TO OBTAIN PAPER COPIES OF THE CIRCULAR

Shareholders may request paper copies of the Circular and other meeting materials, including the audited consolidated financial statements of the Company for the year ended December 31, 2025 and 2024 and the report of the auditors thereon and related Circular, by first class mail, courier or the equivalent at no cost to the shareholder. Requests must be made by email to proxy@odysseytrust.com or by calling toll-free at 1-888-290-1175. Requests may be made up to one year from the date the Circular was filed on SEDAR.

For Shareholders who wish to receive paper copies of the Circular in advance of the voting deadline, requests must be received **no later than November 6, 2026**. The Circular will be sent to such Shareholders within three business days of their request if such requests are made before the Meeting. Following the Meeting, the Circular will be sent to such Shareholders within ten days of their request. **Requests must be made by email to proxy@odysseytrust.com or by calling toll-free at 1-888-290-1175.**

VOTING

YOU CANNOT VOTE BY RETURNING THIS NOTICE. To vote your securities, you must vote using the method set out in the enclosed voting instruction form or proxy.

Registered Holders are asked to return their proxies using the following methods by the proxy deposit date noted on the proxy, which is by 10:00 a.m. EST on Thursday, November 12, 2026:

ONLINE:	Go to https://login.odysseytrust.com/pxlogin and follow the instructions.
EMAIL:	Send to proxy@odysseytrust.com
FACSIMILE:	Fax to Odyssey Trust Company at 1.800.517.4553.
MAIL:	Complete the form of proxy or any other proper form of proxy, sign it and mail it to: Odyssey Trust Company #1100 – 67 Yonge Street, Toronto ON, M5E 1J8 Attention: Proxy Department;

Beneficial Holders are asked to return their voting instructions using the following methods at least one business day in advance of the proxy deposit date noted on your voting instruction form:

INTERNET:	Go to https://login.odysseytrust.com/pxlogin and follow the instructions.
MAIL:	Complete the voting instruction form, sign it and mail it in the envelope provided.

Shareholders with questions about notice and access can call toll free at 1-888-290-1175.