

TO: BOB BATES (**CONFIDENTIAL**)
FROM: LUIS CARDENAS, JUDGE (RET.)
RE: NEUTRAL ANALYSIS
JAMS REF: 1200054603
DATE: JULY 7, 2018

INTRODUCTION

On or about June 10, 2018, Bob Bates signed an agreement for Luis Cardenas, Judge (Ret.) to prepare and issue a Neutral Analysis regarding an alleged sale by Inova Technology of two of its businesses, to wit: Trakkers and RightTag to Xumanii International Holdings Corp.

On June 13, 2018, the undersigned had a conference call with Bob Bates and indicated to Mr. Bates that the Neutral Analysis would be limited to whether the facts presented to this retired judge would lead to the conclusion the above-designated sale of Trakkers and RightTag did, or did not, actually occur.

In other words, would a judge, jury or arbitrator conclude from the facts that Inova completed the sale of Trakkers and RightTag to Xumanii? Or, in the alternative, the sale was proposed to the buyer but the transaction was never completed.

The undersigned is not rendering a “legal opinion” based on applying statutory and decisional authorities to the factual findings.

In the Neutral Analysis Agreement signed on June 10, 2018, Mr. Bates further agreed to the following:

- 1) This evaluation of the facts is confidential and will not be disclosed to any person or entity other than Bob Bates.
- 2) The documents and materials provided the undersigned are confidential.
- 3) This Neutral Analysis is “advisory” and this evaluation is not intended to assure or predict the outcome of a review of these facts by another person or entity or the result of future litigation if that occurs.

DOCUMENTS PROVIDED TO THE EVALUATOR

Mr. Bates gave the following materials to the undersigned to review:

- 1) The Unit Purchase Agreement dated September 17, 2013
- 2) The Escrow Agreement dated October 1, 2013
- 3) The Press Release dated October 1, 2013
- 4) Business minutes/records of Xumanii dated December 15, 2013
- 5) 10-Q SEC filing dated December 16, 2013
- 6) Lender Boone’s Foreclosure Notice dated December 23, 2013
- 7) Montana Secretary of State list of managing members of Trakkers
- 8) Subpoena to Empire Stock Transfer dated February 25, 2014
- 9) Declaration of Custodian of Records of Empire Stock dated February 26, 2014
- 10) Brian Barthlow, Empire Stock transfer agent, letter dated February 20, 2014
- 11) Adam Radly: Affidavit Re: Trakkers Proposed Sale 2013 dated May 26, 2018

FACTUAL ANALYSIS OF EVIDENCE SUBMITTED FOR REVIEW

The undersigned carefully read and reviewed the documents listed above.

The purchase agreement (sales contract) clearly shows the intent of the parties was for the sellers (Inova/Tesselon) to sell Trakkers/RightTag to the buyer Xumanii.

The contract terms provide 100% of the outstanding units of Trakkers to be sold to Xumanii for a purchase price of two million non-convertible preference shares of Xumanii. Adam Radly signed for the seller and Alexandre Frigon signed for the buyer.

The escrow instructions confirm Inova as the seller and Xumanii as the buyer. All units of Trakkers are sold to Xumanii for 2 million shares of Xumanii Preferred Stock.

The escrow agreement also provides Boone Lenders will be asked to allow the \$4 million in debt connected with Trakkers to be the responsibility of the parent company Inova.

The units of Trakkers will be given to the Transfer Agent and then pass to the buyer.

When the buyer gets the Trakkers units, the Transfer Agent shall deliver 2 million Xumanii shares to Inova.

The undersigned did note the Press Release has a statement, to wit: "Trakkers LLC has approximately \$4 million of debt that will remain with Trakkers, LLC."

This is inconsistent with the Escrow Agreement that provides the \$4 million in Trakkers debt shall go to Inova the seller and parent company.

The reasons and circumstances leading up to the failure of the sale are somewhat murky. However, on December 15, 2018, Adam Radly, the president of Xumanii stated the following in the business minutes/records of Xumanii, "...the Purchase of Trakkers for \$2 million of Xumanii stock is hereby cancelled. Both parties agree that the closing obligations could not be met. Therefore the transaction cannot be completed." (Emphasis by the undersigned)

In its quarterly report Form 10-Q, to the SEC, Xumanii mentions the proposed October 1, 2013 sale of Trakkers to Xumanii. The statement to the SEC concludes by saying, "...the transaction has been canceled and the Company since successfully identified better acquisition opportunities."

On or about December 23, 2013 the lender executed a Disposition of Collateral on Trakkers (debtor) alleging Trakkers was in "default in the performance of the obligations...of Trakkers...under the terms of certain loan documents..."

All the assets of Trakkers were auctioned/foreclosed and the lender, Boone, became the legal owner of Trakkers.

The secretary of state for Montana, on February 15, 2014, listed the owner of Trakkers as Randall P. Stern who was a Boone Lender owner/principal.

The custodian of records of Empire Stock Transfer, Inc., stated on February 26, 2014, under penalty of perjury, that no Xumanii preferred shares of stock were transferred to Inova or anyone else between September 30, 2013 and February 25, 2014.

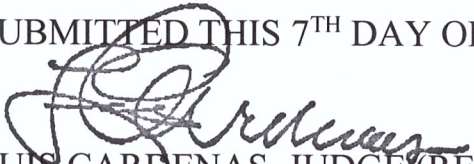
The letter from Brian Barthlow (dated February 20, 2014), Empire Stock Transfer, confirms the statement of the custodian by indicating no preferred shares of Xumanii were ever issued to Inova.

On May 26, 2018, Adam Radly owner of Inova and Xumanii, stated in an affidavit entitled: TRAKKERS PROPOSED SALE 2013, "This confirms that Mr. Bates had no ownership/authority in Inova to sell assets. He also was not part of the communications with the original owners of Xumanii prior to October 1, 2013. Mr. Bates had no knowledge of the transaction until immediately prior to its announcement."

CONCLUSIONS

- 1) There is clear and convincing factual evidence that Inova was unable to complete the sale of Trakkers to Xumanii.
- 2) While the exact reasons for the failure of the sale transaction remain somewhat obscure...there is no doubt the sale never happened...Xumanii never bought Trakkers.
- 3) While the parties intended to have Inova sell Trakkers to Xumanii...the sale required payment by the buyer to the seller. No stock/shares were ever transferred from Xumanii to Inova to pay for the purchase of Trakkers.
- 4) Mr. Radly's affidavit confirms the limited authority and involvement of Mr. Bates in the proposed sale.

SUBMITTED THIS 7TH DAY OF JULY, 2018.



LUIS CARDENAS, JUDGE (RET.)

NEUTRAL ANALYST

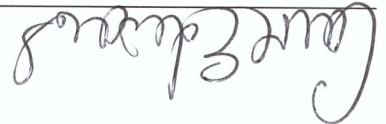
PROOF OF SERVICE BY EMAIL & U.S. MAIL

Re: In Re: Trakkers/Xumantii
Reference No. 1200054603

I, Carol Edwards, not a party to the within action, hereby declare that on July 9, 2018, I served the attached NEUTRAL ANALYSIS on the parties in the within action by Email and by depositing true copies thereof enclosed in sealed envelopes with postage thereon fully prepaid, in the United States Mail, at Orange, CALIFORNIA, addressed as follows:

Bob Bates CPA, CVA, CFE, CFO
hp Accounting
1819 Polk St.
Suite 314
San Francisco, CA 94109
Phone: 415-793-7777
mail@hpaaccounting.com
Parties Represented:

I declare under penalty of perjury the foregoing to be true and correct. Executed at Orange, CALIFORNIA on July 9, 2018.



Carol Edwards
CEDwards@jamsadr.com