



BUSINESS PLAN

LAG TECHNOLOGIES INC.



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1.0 EXECUTIVE SUMMARY

“LAG Technologies Inc.” operating as, “Lag Technologies” (the company) was incorporated in the Province of Ontario on March 3, 2022, by Founder and CEO, Angelo Scarangella. The technology is a rotary-kiln incineration process (the Technology) capable of permanently destroying PolyChlorinated Biphenyls (“PCBs”) and other hazardous waste materials (i.e. dioxins, furans, and more). The company’s objective is to offer a permanent, efficient, and economical solution for the safe destruction of high concentration PCBs and other hazardous waste materials contained in land and in current storage facility sites in Ontario.

The technology is proven in the United States and was previously approved for use by the Ministry of Environment and Energy of Ontario, for a site in Smithville, Ontario in 1991. Based on this Ontario proof of concept, successful extensive formal approval process, and 18 months of operations, LAG Technologies enjoys a current Certificate of Approval. The company’s growth will be fostered by the ban on PCBs from landfills in Canada and the United States. Additionally, the Government of Canada and Ontario legislation required the removal and destruction of all PCBs from service or storage by December 2008. LAG Technologies is seeking to capitalise on the unique, developed, commercialised toxic waste destruction technology by tapping into the nascent PCB market in Ontario.

The province committed to clean up industrial PCB waste stockpiles by December 2008 and the commercial potential was more than \$500M based on known, voluntarily listed waste sites. Furthermore, the total global waste management market was valued at nearly \$1 trillion as of 2021 with governments committed to stop illegal dumping practices. This only further exacerbates the issue of contaminated land which is a largely unknown phenomenon for the scale, but a byproduct of industrialization. For example, in Ontario alone there are over 2,000 contamination sites of varying levels and sizes which is a staggering figure despite minimal media attention. The soil remediation market is another area that is an unexplored potential for companies seeking to address this widespread problem.

The intersection of the technology, regulatory pressure, and current market demands demonstrates LAG Technologies meets and exceeds existing environmental requirements. This is through providing secure total destruction of high-level hazardous wastes, with sterilised ash and steam being the only by-products. The company will possess the only full service technology for the handling of virtually all hazardous waste in Ontario. The technology also has the ability to provide an immediate solution to Toronto’s municipal waste disposal, and at the same time deliver steam for heating, cooling or generating electrical power.

2.0 BUSINESS OVERVIEW

LAG Technologies developed this unique system to clean the environment of hazardous waste. The objective was to offer an immediate, safe, efficient, complete and economical solution to industries, governments and the military. The company's thermal chemical decomposition plant is able to safely handle hazardous waste materials contained in land and in current storage facility sites. The savings of millions of dollars from the elimination of hazardous waste storage facilities helps to justify the safe destruction of these wastes, improve health and reduce long-term environmental risk.

In 1985, the Provincial Government authorities discovered the major degradation of the Polychlorinated Biphenyl (PCB) storage facility at Smithville, Ontario. PCBs stored at the facility were found to be leaching into the surrounding area. The highly contaminated PCB clean up by the Ontario Ministry of Environment and Energy at Smithville, Ontario utilised the government approved incinerator technology to destroy 18,000 tonnes of PCB material including soils, shredded electrical equipment and liquids. The facility was in operation for a period of 18 months during the early 1990's. For political reasons, during the Bob Rae NDP Administration, the technology, once it had completed its mission, was ordered to return to the United States.

The subsequent bankruptcy of the owner actually resulted in the Ontario Ministry of Environment (MOE) assuming control of the site containment and remediation. The 3-Phase cleanup program was established. Hydrogeological activities in 1987 identified significant PCB DNAPL contamination of the groundwater and fractured bedrock resulting in the addition of a fourth phase. Surface and sub-surface remediation proceeded with a constant focus on how best to deal with the bedrock contamination. A pump and treat containment program was initiated and operated in parallel with the site remediation work.

Successful completion of Phase 1, 2 and 3 by 1993 resulted in returning the surface of the site and subsurface soil to its original uncontaminated condition and created the foundation on which to investigate, research and develop knowledge and technology necessary to remediate the groundwater and fractured bedrock. LAG Technologies proposes to revive and utilise this same proven technology to decontaminate many hazardous waste streams including PCBs. This will be updated for 2022 needs, demands, and technological capabilities.

2.1 MISSION STATEMENT

Our mission is to offer a safe and permanent solution to the destruction of all hazardous and other waste streams which have been eroding Canada's ecological base.

2.2 VISION STATEMENT

Our vision is to create a better future by helping to reduce the impact of hazardous waste on the environment.

2.3 CORE VALUES

All business decisions and daily operations of LAG Technologies are guided by the following core values:

1. Globally conscious at all times. At the end of the day the product is for a mission-based purpose which is to create a more environmentally sustainable method for waste disposal. As such, the company is committed to globally conscious values and environmentalism. LAG Technologies ensures that the products and service the company offers are in line with this ethos.

2. Strive for excellence and quality. LAG Technologies seeks to create a product which has not been conceived of on the market. It is something entirely different and new, but which doesn't just represent an incremental path forward but a monumental leap with a commitment to quality. The company seeks to embed excellence in every aspect of the strategy and operations.

3. Invest in our people for growth. Investing in people is a key part of the LAG Technologies company strategy. This ensures that people are knowledgeable of the waste industry, the players, and encouraged to explore professional development paths. This is how LAG will create a culture of hiring and retaining the best and brightest.

4. Be dedicated to continuous improvement. LAG Technologies will seek to aggressively reinvest funds towards research and development, as well as innovation. This will ensure that products align with the market expectations, and that LAG Technologies leverages the supply chain effectively. The complexity of the product necessitates a level of quality across all phases of production.

2.4 MILESTONES

LAG Technologies has experienced the following milestones:

- In 1985, the Provincial Government authorities discovered the major degradation of the Polychlorinated Biphenyl (PCB) storage facility at Smithville, Ontario.
- The government approved LAG incinerator prototype technology destroys 18,000 tonnes of PCB material including soils, shredded electrical equipment and liquids. The facility was in operation for a period of 18 months during the early 1990's.
- LAG Technologies enjoys a current Certificate of Approval dated December 14th, 2000.
- The initial business plan was written in 2012.
- The global waste management market is nearly \$1 trillion in 2021.
- "LAG Technologies Inc." was incorporated in the Province of Ontario on March 3, 2022.

2.5 GOALS AND OBJECTIVES

Category	Short term - 6 months By May 1, 2023	Medium term - 3 years By November 1, 2025	Long term - 5 years By November 1, 2027
Marketing - Website	Within 6 months, establish initial Version 1 of the website and begin implementing standard Search Engine Optimization (SEO) practices.	Witness the dividends of SEO paying off for the company with the site ranking on page 1, and continue to reinvest in robust content marketing to improve ranking.	Invest at least \$10,000 in paid ads along with an iron clad SEO strategy to accelerate the growth of the business. Paid ads will put fuel on the fire for the already working SEO.
Marketing - Social Media	The company will set up at least 3 accounts on various social media platforms that target customers are active in.	LAG Technologies will post content daily, engage with at least 50 other accounts each day, and create calls to action that convert leads.	The company has over 1,000 followers and is seen as a thought leader in the field as a direct result of the social media initiatives.
Marketing - Public Relations	LAG Technologies will evaluate at least 3 media partners and other outlets to promote the business, and products, as well as overall social mission.	The company will engage with at least 3 media partners regularly to promote new innovations, blogs, articles, obtain key backlinks, and improve authority.	As a leader in the field of waste disposal, LAG Technologies works with at least 5 premier media partners to promote the business in various channels.
Marketing - Email	Email marketing segments set up for at least 100 individuals and campaigns are created. The company includes individuals that would be willing to join the mailing list to receive promotional materials.	LAG Technologies has a robust email list of over 500 prospects, clients, and key partners with a regularly distributed content schedule every month. This generates interest and demand.	The company has an extensive list of 1,000 clients and their emails, as well as prospects. On a daily basis LAG Technologies sees new signups for its mailing list as well as provides new content.
Human Resources	At the outset, the company will have limited executive and management team hires so HR will be handled by the founding members themselves.	As the company matures, key HR activities such as hiring, recruiting, and performance will be handled by at least 1 manager and 2 staff.	The company becomes more mature which necessitates a robust Human Resources Information System (HRIS) and at least 3 new hires.
Expansion - Locations	LAG Technologies will build the product in the United States with assembly in Canada.	Expand throughout North America.	LAG Technologies will be a leader in waste disposal technologies on a global scale.

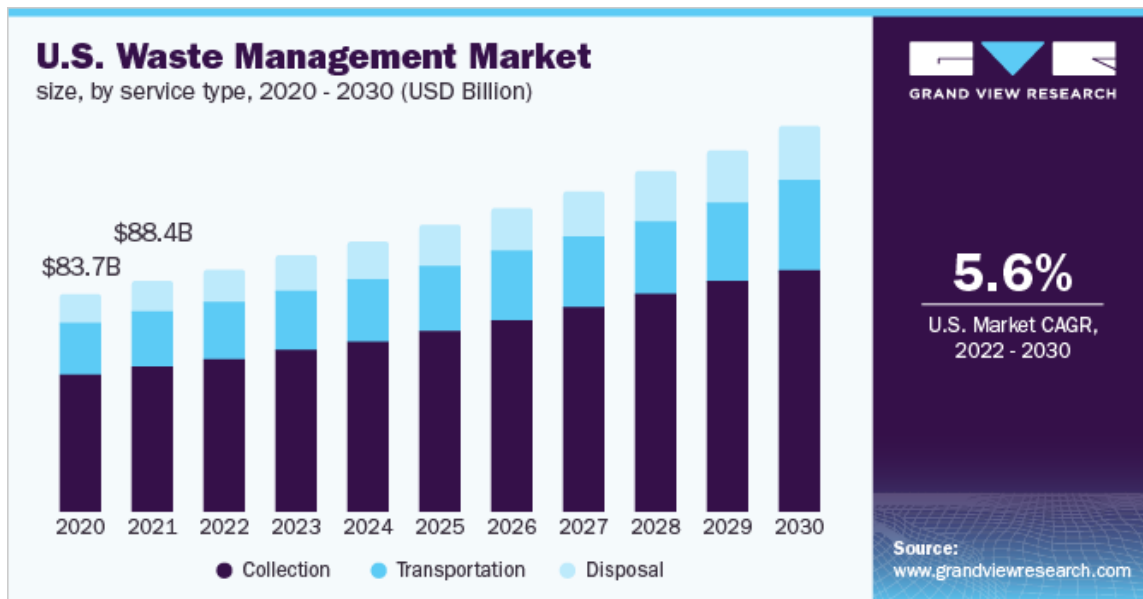
3.0 MARKET ANALYSIS

This market analysis will assess the Canadian, American and Global Waste Management and Hazardous Waste Industries.

Global Waste Management Market

The global waste management industry was valued at \$989.2 billion in 2021, and is expected to grow at a CAGR of 6.2% from 2022 to 2030. The market is driven by stricter government regulations such as the Resource Conservation and Recovery Act, as well as Waste Shipment Regulation. Waste management involves various activities including collection, transportation, and disposal of garbage, sewage, and other waste. This also involves treating solid waste and disposing of certain unwanted products and substances in a safe manner. Additionally, this involves everything from solid, liquid, and gas. It also deals with municipal, industrial, and hazardous types.

Municipal refers to residential waste, towns, and cities of the non-hazardous variety. Industrial is created as a byproduct of the production and manufacturing processes for companies. Lastly, hazardous waste is generated in pharmacies, medical facilities, chemical plants, and other manufacturing environments. There is also collection and disposal which are distinguished by the former referring to transportation, storage, and handling. Disposable services on the other hand involve segregation, recycling, and composting activities.



Hazardous Waste Market in Ontario and Canada

The Ministry of Environment and Energy regulates all wastes, the generators of all wastes and the operations of waste disposal systems and technologies by granting Certificates of Approvals. One such hazardous waste designated 243D (Polychlorinated biphenyls) is to be registered by the owners/generators with the Ministry of Environment and Energy. A database exists and indicates in excess of 100,000 tonnes of PCB wastes are currently registered.

The Ministry of Environment and Energy itself has a stockpile of 64,000 tonnes located near London, Ontario. PCB wastes can only be destroyed through high temperature incineration. High temperature incineration technologies and systems are limited in Ontario and Canada. Bennett Environmental Services Inc. currently operates a system in Quebec. This system has limited capabilities and can only process low-level, PCB-contaminated soils (< 500 parts per million). Sensor's facility at Swan Hills, Alberta can handle the complete range of hazardous waste, including high-level PCBs.

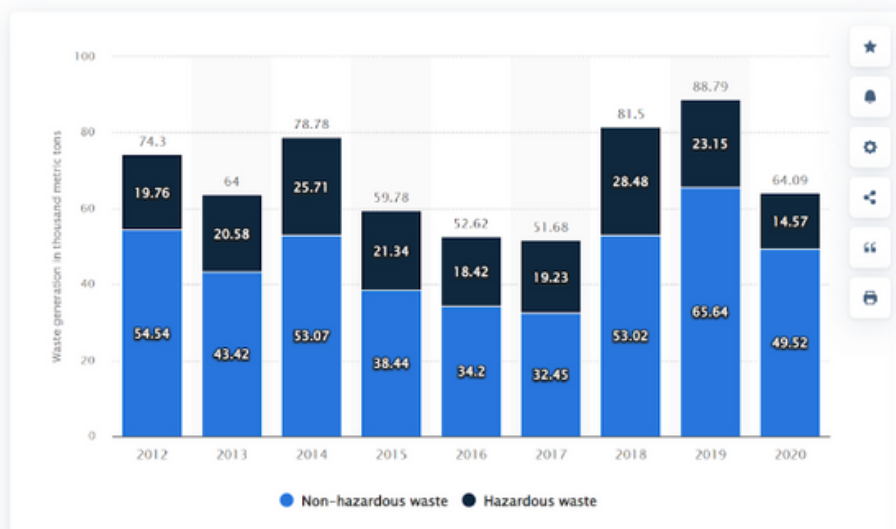


Therefore, one-stop hazardous waste treatment facilities are non-existent in Ontario and only one in Canada (Swan Hills, Alberta). The Swan Hills facility has been in operation for 30 years and is jointly owned by the Government of Alberta and private concerns. In 1998, the Swan Hills facility processed 30,000 tonnes of waste. It is estimated that 75% of that waste originated in Ontario. It is important to emphasise that PCB wastes are one of the many waste streams that are destroyed by the incinerator technology. Although PCBs are the initial focus and target of the business plan, other potentially lucrative waste streams will be targeted at the appropriate time.

Global Environmental Remediation Market

The environmental remediation market is projected to grow from \$109.3 billion in 2022 to \$163.4 billion by 2027 representing a CAGR of 8.4%. The key factors causing the growth of the market include global and regional mandates for remediation of private and public sites such as oil & gas, mining and forestry, agriculture, landfills, automotive and waste disposal sites, manufacturing, industrial, and chemical production/processing, and construction and land development. An example of waste generation by the chemical industry in Canada is provided below demonstrating the need for environmental remediation.

Hazardous and non-hazardous waste generation of the chemical industry in Canada from 2012 to 2020
(in 1,000 metric tons)

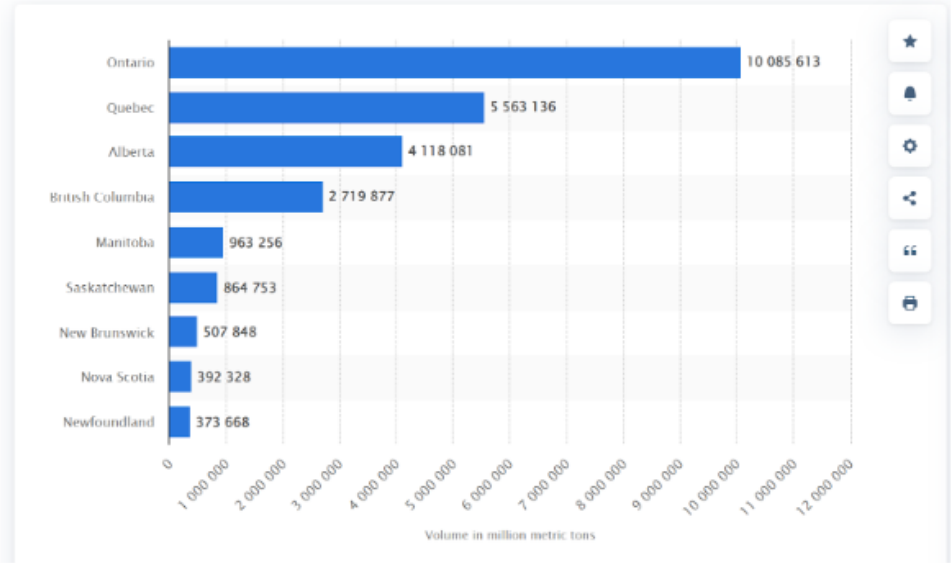


Lightly regulated and unregulated emissions from industrial activities, as well as the disposal and management of wastes, are all major contributors to environmental harm. Most industrialised economies currently struggle with land and water contamination issues, but an increase in contamination in the future is not anticipated due to the maturity of industrial operations and regulations. Regulations and their effective enforcement are one of the main factors driving remediation work. Therefore, anticipated shifts in regulatory focus will significantly impact patterns in demand for remediation services. These services are predicted to be more in demand in countries where there is an increase in regulatory focus or government spending on pollution management, public awareness of or interest in environmental issues, and demand for brownfield cleanup due to planned redevelopment.

Remediation of Contaminated Lands

Contaminated land is a byproduct of industrialization and is a phenomenon that we as a society, have not come to grips with. In Ontario alone there are 2,000+ contaminated sites of varying degree of contamination and size. In the media, a great deal is currently being discussed due to the Toronto 2008 Olympics bid aftermath. All three levels of government have committed to the clean up of such Toronto lands.

Total volume of waste disposal in Canada in 2018, by province
(in metric tons)



3.1 GOVERNMENT REGULATIONS

Legislation on hazardous waste, such as Environment Canada, will continue to dramatically increase the quantities of hazardous waste in Canada due to new classifications. For example the threshold limits for classification of PCB waste (e.g., 50 parts per million has been reduced to 5 parts per million). This change alone significantly increased the amount of PCB waste that required incineration.

Nonetheless, the point of a waste reduction goal from the government is to decrease a firm's, or industry's, impact on the environment. The ideal scenario is to have as little unmanaged waste as possible, which is why governments are stepping up enforcement of recycling and other renewable processes. It is not possible to recycle everything, but governments can require firms and industries to find the most environmentally conscious way to dispose of waste in the context of a hierarchy. In other words, incineration would not be the first potential course of action for disposing of waste without exhausting recycling first.

Environment and Climate Change Canada (ECCC)

Environment and Climate Change Canada (ECCC) informs Canadians about protecting and conserving the natural heritage, and ensuring a clean, safe and sustainable environment for present and future generations. Formerly known as Environment Canada, it is a department of the Government of Canada responsible for coordinating environmental policies and programs, as well as preserving and enhancing the natural environment and renewable resources. Responsibility for environmental management in Canada is shared between the federal government and provincial governments.

On April 6, 2022, ECCC published a discussion document on the Review of the Definitions of Hazardous Waste (HW) and Hazardous Recyclable Materials (HRM) as part of the Cross-Border Movement of Hazardous Waste and Hazardous Recyclable Materials Regulations (XBR). The XBR ensures that shipments of HW and HRM crossing Canada's international, inter-provincial, and territorial borders reach their intended destination thus reducing the risks of release of contaminants to the environment.

Canadian Environmental Protection Act

Under the Canadian Environmental Protection Act (CEPA 1999), the ECCC became the lead federal department to ensure the cleanup of hazardous waste and oil spills for which the government is responsible. It also was tasked to provide technical assistance to other jurisdictions and the private sector as needed. The department is responsible for international environmental issues such as Canada-USA air issues.

The act also recognizes the contribution of pollution prevention and the management and control of toxic substances and hazardous waste. Additionally, it addresses reducing threats to Canada's ecosystems and biological diversity. The Act acknowledges the need to virtually eliminate the most persistent toxic substances that remain in the environment for extended periods of time before breaking down. Two federal ministries, Health Canada and Environment and Climate Change Canada, work in partnership to assess potentially toxic substances and to develop regulations to control toxic substances.

REPORT CARD on Canada's Environmental Laws

This past year, the Canadian government strengthened some environmental laws despite unprecedented lobbying in the Senate by the oil and gas industry. Here is our assessment of six key new laws.



Grade	Law	
A	Oceans Act, Canada Petroleum Resources Act (Bill C-55)	Allows the federal government to protect important natural areas for up to five years as a step to establish permanent Marine Protected Areas (MPAs), as well as negotiate voluntary surrenders of, and compensation for, oil and gas interests relating to those MPAs.
B+	Oil Tanker Moratorium Act (Bill C-48)	Protects the northern coast of British Columbia from catastrophic spills by prohibiting tankers carrying more than 12,500 tonnes of crude oil or certain other types of oil from docking, loading or unloading along this coast. The Bill narrowly passed the Senate in June.
B+	Fisheries Act (Bill C-68)	Restores important protections for fish, such as the harmful alteration, disruption or destruction of fish habitat. Includes new requirements to rebuild depleted fish populations. Unfortunately, the Senate removed an amendment that could protect water flows essential to fish habitat.
B	Canadian Energy Regulator Act (Bill C-69)	Provides more predictable timelines and clearer expectations for energy projects, eliminates the current "standing test" so that the public is entitled to participate in reviews, and restores other checks and balances that were removed in 2012.
C+	Canadian Navigable Waters Act (Bill C-69)	Requires federal approval for all major projects on any waterway meeting the new definition of "navigable waters." Medium impact projects on the list of priority waterways also need approval; minor projects are exempt. Prior to 2012, any work on a navigable water body required federal approval.
C	Impact Assessment Act (Bill C-69)	Ensures assessments consider how Canada's ability to meet climate targets is affected, establishes an early engagement process, strengthens Indigenous engagement. The legislation gets a B-, but weak proposed regulations identifying projects to be assessed get an F, resulting in a C overall.

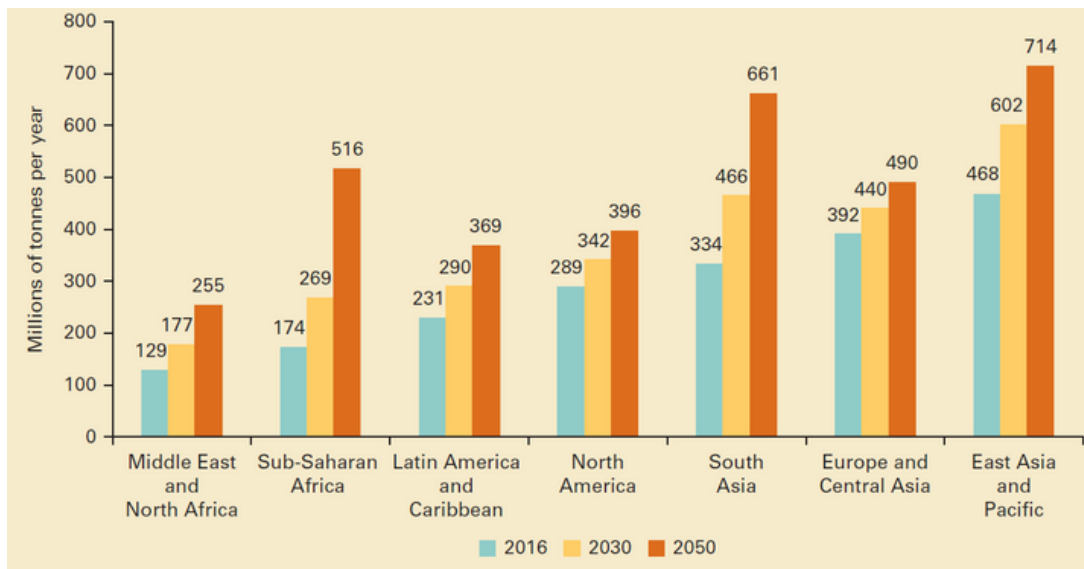


3.2 MARKET TRENDS

Worldwide, waste generated per person per day averages 0.74 kilogram but ranges from 0.11 to 4.54 kilograms. Though they only account for 16 percent of the world's population, the highest-income countries generate about 34 percent, or 683 million tonnes, of the world's waste. Global waste is expected to grow to 3.40 billion tonnes by 2050, more than double population growth over the same period. Overall, there is a positive correlation between waste generation and income levels. Daily per capita waste generation in high-income countries is projected to increase by 19 percent by 2050, compared to low- and middle-income countries where it is expected to increase by approximately 40% or more. Waste generation initially decreases at the lowest income levels and then increases at a faster rate for incremental income changes at low income levels than at high income levels.

The total quantity of waste generated in low-income countries is expected to increase by more than three times by 2050. The East Asia and Pacific region is generating most of the world's waste, at 23 percent, and the Middle East and North Africa region is producing the least in absolute terms, at 6 percent. Nonetheless, the fastest growing regions are Sub-Saharan Africa, South Asia, and the Middle East and North Africa, where, by 2050, total waste generation is expected to more than triple, double, and double respectively. In these regions, more than half of waste is currently openly dumped. The trajectories of waste growth will have vast implications for the environment, health, and prosperity, thus requiring urgent action.

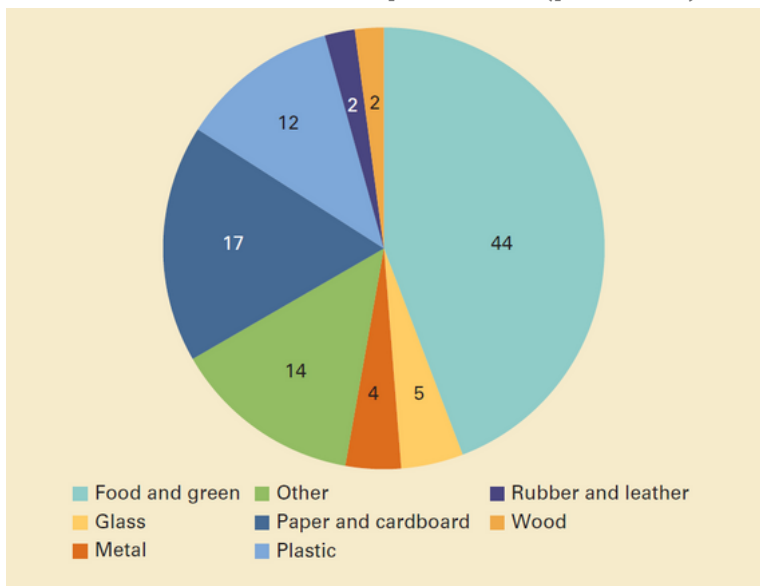
Projected waste generation, by region (millions of tonnes/year)



Waste collection is an essential step in managing waste, yet rates vary by income levels, with upper-middle- and high-income countries providing almost universal waste collection. Lower income countries collect about 48 percent of waste in cities, but this proportion drops to 26 percent outside of urban areas. Across regions, Sub-Saharan Africa collects about 44 percent of waste while Europe and Central Asia and North America collect at least 90 percent of waste. Waste differs across income levels, reflecting varied patterns of consumption. High-income countries generate relatively less food and green waste, at 32 percent of total waste, and generate more dry waste that could be plastic, paper, cardboard, metal, and glass, which account for 51 percent of waste. Middle- and low-income countries generate 53 percent and 57 percent food and green waste, respectively, with the fraction of organic waste increasing as economic development levels decrease. In low-income countries, materials that could be recycled account for only 20 percent of the waste stream. Across regions, there is not very much variety within waste streams beyond those aligned with income.

Countries that move ahead from open dumping and other less advanced waste management methods are more likely to succeed when they select locally appropriate solutions. Globally, most waste is dumped or disposed of in some form of a landfill. 37 percent of waste is disposed of in a landfill, 8 percent of which is disposed in sanitary landfills with landfill gas collection systems. Open dumping accounts for about 31 percent of waste, 19 percent is recovered through recycling and composting, and 11 percent is incinerated. Adequate waste disposal or treatment, such as controlled landfills or more strictly operated facilities, is nearly exclusively the domain of high- and upper-middle-income countries. Lower-income countries generally rely on open dumping; 93 percent of waste is dumped in low-income countries and only 2 percent in high-income countries. Three regions openly dump more than half of their waste—the Middle East and North Africa, Sub-Saharan Africa, and South Asia.

Global waste composition (percent)



3.3 KEY COMPETITORS

There are a number of competitors that contend with LAG Technologies in the waste management market. The following list of competitors challenge the company and have helped shape a unique corporate strategy:



Covanta Holdings Corporation is a U.S. based leader in sustainable materials management, offering solutions that keep trash out of landfills, reduce greenhouse gases and generate clean energy. Covanta provides energy-from-waste and industrial waste management services. Most of the revenue that is earned comes from operating power plants that burn trash as fuel. Covanta charges a fee for waste disposal, sells electricity produced in the process, and recovers metal for recycling. As of 2018, the company had over \$1.8 billion in revenue and 4,000 employees.



GFL Environmental is a Toronto-based waste management company. GFL operates in all provinces in Canada, and currently employs more than 8,850 people. The company provides environmental services to municipal, residential, commercial, industrial and institutional customers. On July 6, 2021, the company announced the formation of the Resource Recovery Alliance (RRA) and an agreement to acquire Canadian Stewardship Services Alliance. In March 2020, the company held its initial public offering (IPO) on the Toronto Stock Exchange, pricing shares at \$19 each and raising \$1.4 billion, giving the company as a whole a market capitalization of \$6.1 billion.



Lamor is a Finnish family-owned company focusing on environmental services and products. In 2020, Lamor's key business areas included oil spill response, waste management and water treatment. Lamor's products are used in over 100 countries, and there are subsidiaries in Bolivia, China, Great Britain, Guyana, India, Kazakhstan, Colombia, Oman, Peru, Russia, Saudi Arabia, Turkey and Ukraine and the United States. The company's name Lamor is an acronym made up of the words Larsen Marine Oil Recovery. The company earned 24.5 million euros in revenue during 2020.

4.0 PRODUCTS AND SERVICES

LAG Technologies' product includes a rotary kiln thermal chemical decomposition plant which destroys multiple types of hazardous waste. The LAG Incineration process meets all regulations of the United States Environmental Protection Agency (USEPA) and the Ontario Ministry of Environment and Energy. This technology is to be equipped and enhanced with state of the art digital computer instrumentation to ensure Ministry requirements are met throughout the process both for air quality, to the atmosphere and the remaining levels of waste and residue characterizations. The technology is able to operate in a fixed base environment, such as in a building, at a permanent location and in a transportable or mobile fashion.

The fixed-base operating environment would consist of a permanent location and the system would be constructed inside a building. The fixed base is intended for long term processing. A transportable or mobile system can be moved, assembled and operated either at a contaminated site or in the vicinity of high volume stored contaminated materials. Once the site is remediated or the repository of materials is satisfactorily dealt with, the system can be disassembled and relocated elsewhere. The LAG Incinerator system generates up to 50,000,000 BTUs of thermal energy in the form of steam. The potential electrical energy is estimated at up to 14,000 kw/h or 14 mw (megawatts)/h. The technology has not previously operated in a cogeneration mode. The generation of electrical power is planned to be added in Phase II, once the base plant is up and operating. An on-site laboratory will be incorporated, appropriately equipped, in order that the characterization of incoming wastes and process residues can be performed including a complete waste tracking and quality control service (complying with ISO 9002 and ISO 14000).

4.1 COMPETITIVE ADVANTAGES

LAG Technologies will differentiate from competitors with the following competitive advantages:

- Owns an exclusive thermal oxidation technology that is able to handle a wide range of hazardous waste (from low level radioactive to high level PCB and Dioxin and Furans);
- Technology fully licensed and approved by The Ministry of Environment and Energy (Ontario);
- Technology fully licensed and approved by the United States EPA (Environmental Protection Agency);
- Strategic alliance with PCB transfer station;
- Tentative Acquisition Agreement in place with a leading PCB waste handler;
- Prototype Technology currently operating in the United States;
- Key corporate strategic alliances are in place;
- Two leading consulting engineering firms have reviewed the technology and confirm that the technology is state-of-the-art;
- No competition in Ontario;
- Technology is transportable;
- Technology is well-suited to handle municipal wastes and hospital wastes;
- Can provide on-site soil remediation for a wide range of land contamination issues (brown fields);
- Technology capable of electrical co-generation;
- Technology capable of steam delivery;

4.2 KEY SUCCESS FACTORS

The company's success depends on a variety of internal and external factors including:

Industry Knowledge: Through a combination of the management team, and specialists, LAG Technologies is uniquely positioned in the waste management market with experience across the full lifecycle of recovery and disposal. The team has acquired state of the art technology, and developed groundbreaking methods to dispose of hazardous waste. Specifically, LAG Technologies employs individuals which have extensive experience in waste management.

Technology Innovation: The LAG Incinerator is a rotary kiln thermal chemical decomposition plant that destroys many types of hazardous waste. The company will need to stay on top of developments in the waste management industry to ensure that additional equipment purchases conform with market trends. Innovation is at the core of the company and is exemplified by two consulting firms independently validating the uniqueness of the technology.

Strategic Partnerships: Working in the industrial waste sector, LAG Technologies will need to build partnerships with large institutions which produce waste. This may include hospitals, chemical plants, municipalities, or other potential customers. The establishment of strategic partnerships ensures the company can handle the work provided, as well as plan for future equipment purchases. The sales cycle will be long and complex, so the success of the company's sales strategy resides on incorporating this element into the plan.

Global Expansion: As the company matures and expands, it will be critical to evaluate the geographic potential of new areas. For example, the company already has been approved in the United States by the EPA so the next logical step would be to take the same process and technology to the states. While the company is expected to start in Canada, expansion would then go to the U.S. followed by further potential global reach.

5.0 SALES AND MARKETING PLAN

LAG Technologies understands the importance of sales and marketing activities to accelerate the growth of the company. Activities at a high-level will include outbound lead generation, such as contacting decision makers at government bodies and crown corporations. The senior management team has key contacts with waste owners and generators, so these individuals will handle key initial sales. The sales process involves making sales presentations and arranging safe transportation of materials to the plant.

LAG Technologies will be launching a PR campaign, advertising campaign, making public appearances and introducing services at trade shows including the Solid Waste Association of North America (SWANA) and trade publications. In Canada, there are approximately 12 (major) licensed brokers/handlers of PCB wastes. These handlers, on behalf of waste generators/owners, provide safe packaging, transport and disposal services and must comply with all applicable federal and provincial regulations and guidelines. LAG Technologies has formed key strategic alliances/partnerships with 4 of the handlers/brokers of hazardous waste in order to acquire a significant market share in the quickest and most efficient way.

LAG Technologies has tentative strategic alliances (and pursuing several others) with 4 companies that handle hazardous waste including PCB wastes. Two in place agreements include the complete acquisition of the companies or the first right of refusal. Once LAG Technologies is fully operational, and exercises its alliance/acquisition rights, all the hazardous waste currently handled by the strategic partners will become part of the company's inventory.

5.1 TARGET CUSTOMER

One of LAG Technologies goals is producing a high quality product for customers that removes environmental harm, therefore each customer group will be catered to with specialised care. The target customers and key channels to reach them are imperative to the company's growth.

Target Customer Groups	
Business to Business Customer (B2B)	Manufacturing companies, hospitals, chemical plants, & more.
Business to Government Customer (B2G)	Municipalities and provinces with waste deposits.

LAG Technologies has opportunities to generate revenue through partnerships and sales to different customers and markets. The company also understands that it must comply with Canadian federal, provincial and municipal laws related to the environmental disposal and reuse of materials. Nonetheless, the company has done a due diligence exercise to ensure that target customer groups and the creative as well as channels are effective. The following target customers are general archetypes that LAG Technologies could sell to.

Business to business customer (B2B)

LAG Technologies plans to sell the hazardous waste processing service to businesses as a wholesale sales channel. For example, the company may sign a contract with a private manufacturing business which emits significant chemicals.

- Employs between 3-100 employees
- Located in Canada
- Has an established manufacturing presence, or produces waste deposits
- Generates between \$1.5-\$50M in annual revenue

Business to government customer (B2G)

LAG Technologies plans to also sell services to governments, such as municipalities or provinces, as a wholesale sales channel. For example, the company will pursue grants and government contracts with agencies.

- Province or municipality department employs between 20-500 employees
- Located in Canada
- Produces large amounts of industrial, municipal, or hazardous waste
- Seeks to utilise the product for environmental cleanup efforts, or to dispose properly of waste

5.2 KEY CHANNELS

With a number of different channels available, LAG Technologies has the ability to generate interest through marketing channels to different customers and markets. The following key channels are general areas that LAG Technologies could market to through the budget it has.

Events (in person and virtual): Events and conferences in the waste management industry will be key to the growth of LAG Technologies. This will ensure the company's branding is seen in the market, specifically in-person. Some of these events are organised via social media, therefore it will be vital for the company to work with these organisers for sponsorship. Virtual conferences and webinars are also vital to the growth and success of the company.

Social Media: LAG Technologies will leverage social media advertising, curating content to reach each target market specifically. Social media channels will include Instagram, LinkedIn, Facebook, and YouTube. Depending on the audience, content will be focused on waste management topics, research and development of waste disposal, business and earnings information, or product and services for sale. The goal is to generate awareness and engage users with the LAG Technologies brand.

Google Advertising: The company will leverage the power of Google Ads to accelerate the awareness of the brand in the market. This will ensure that the company is recognized as a leader. The LAG Technologies website will benefit greatly from this activity in order to initially boost the page to first-page rankings, or other areas where ads are shown. The awareness of the waste management and available products will educate users on LAG Technologies.

Search Engine Optimization (SEO): A great website needs search engine optimization to go along with it. LAG Technologies will utilise SEO best practices to rank on Google, as well as include ads management in the beginning to ensure it is shown to prospective clients. The key will be to also incorporate backlinks and blog content on the waste management industry. The backlinks will allow LAG Technologies to showcase its suite of companies and itself on other websites to ensure it ranks more effectively.

5.3 KEY PERFORMANCE INDICATORS

LAG Technologies will track the following KPI's to track performance within the company:

- Net profit margin
- Gross Profit
- Return on investment
- Quarterly Sales volume
- Net profit to sales ratio
- Staff retention rate
- Cash flow from operations
- Average order value
- Customer Churn Rate
- Repeat Purchase Rate
- Volume of trash reduced
- Amount of waste incinerated
- Rate of pollutants in the soil or air, before and after the usage of the product
- Electricity produced from the incineration process

5.4 SWOT ANALYSIS

<p>Strengths</p> <ul style="list-style-type: none"> ● Management team's experience in the waste management industry ● Competitive advantage with a technology that is unrivalled on the market ● Globally conscious and mission-focused which creates a strong culture ● The company is well-positioned to capture market share in the B2G sector because of key relationships 	<p>Weaknesses</p> <ul style="list-style-type: none"> ● Requirement for significant capital to scale due to the cost of the technology ● Small team, need to hire more staff and middle management ● Inefficient processes as a result of still being an entrepreneurial venture ● Minimal digital presence and brand recognition in the market
<p>Opportunities</p> <ul style="list-style-type: none"> ● Expansion into a new location such as the United States, or globally ● New products or services like dealing with land contamination and cleanup ● Acquisition by a competitor, or purchasing one depending on the right circumstances ● Strategic partnerships with manufacturing companies, chemical plants, or hospitals 	<p>Threats</p> <ul style="list-style-type: none"> ● New entrants into the waste management industry ● An economic crisis that would the launch against established players ● Competing technology that accomplishes similar waste reduction activities ● Cyberattacks on the system which would impact the customer as well

6.0 OPERATIONAL PLAN

The LAG Technologies governance and management structure is built with scalability in mind. The team possesses years of experience in their respective fields, particularly across the spectrum of waste management, to ensure that the significant initial business technology acquisition, and ongoing business operations run smoothly. The chain of command and hierarchy at LAG Technologies is intended to be collaborative, while respecting traditional structures of large, complex matrixed organisations.

The Management Team at LAG Technologies currently consists of 4 members. This operational section describes this chain of command, in further detail, and each operational area's specific alignment to the overall business. A sound operational framework and tactical execution are specific advantages that the company will lean into, provided the previous business experience of the leadership team. The company's operational timeline plans to take the company from a local waste management player and to a globally established and recognized brand.

6.1 OPERATIONAL PROCESS

The technology is a rotary-kiln incineration process and can be summarised as follows:

1. Waste is transported to the facility where it is prepared. It enters the rotary kiln primary combustion chamber, which operates at approximately 1800°F. Toxic materials are vaporised to combustible gases.
2. Gases enter a second combustion chamber where air is injected and complete oxidation occurs above 2300° F.
3. The treated soil and/or other materials are recovered, verified, and classified for reuse.
4. The Technology generates up to 50 million BTU's of thermal energy in the form of steam. During the operating process, this energy has the potential to be harnessed by means of electrical co-generation.

The incinerator provides secure, environmentally friendly, permanent destruction of high concentration PCBs and a wide range of hazardous wastes. The Technology achieves a Destruction Removal Efficiency (DRE) of 99.9999998% with sterilised ash and steam being the only by-products. The technology is a continuous feed process that allows for greater efficiency and a high processing capacity.

The technology's effectiveness was demonstrated through its successful 18-month operation at a large PCB contaminated site in Smithville, Ontario in 1991. The technology's acceptance is demonstrated through its compliance with all regulations of the United States Environmental Protection Agency and the Ontario Ministry of Environment and Energy.

The technology is also able to operate in a fixed-base environment at a permanent location and in a transportable/mobile fashion. The fixed-base operating environment is intended for long-term processing and would consist of a permanent location, with the system constructed inside the building. A transportable system can be moved, assembled and operated either at a contaminated site or in the vicinity of high volume, stored contaminated materials. Once the site is remediated or the materials are dealt with, the system can be disassembled and relocated elsewhere.

6.2 HEALTH & SAFETY

LAG Technologies will offer an immediate safe, efficient, complete and economical solution to industries, governments and the military. The savings of millions of dollars from the reduction of hazardous waste storage facilities justifies the safe destruction of these wastes, which will improve environmental health and reduce long-term environmental risk.

The incinerator meets all United States Environmental Protection Agency (USEPA), Canadian Environmental Protection Agency (CEPA) standards and the Ontario Ministry of Environment and Energy regulations (MOE). LAG Technologies proposes to construct and operate an approved permanent destruction/treatment facility to be located in Ontario. This was chosen as the most suitable site because of its strategic location and the required land zoning that permits this type of facility to be constructed.

The incinerator system generates up to 50,000,000 BTU's of thermal energy that can be harnessed by means of electrical turbine generators. The potential electrical energy is estimated at 14,000kw/h or 14mw (megawatts)/h. The incinerator is a rotary kiln process capable of destroying a wide range of hazardous wastes. The incinerator will be equipped with the latest state of the art digital computer instrumentation to ensure all Ministry requirements are met. An air pollution control module features an evaporative cooling tower, a lime injection system, an active carbon injection system, and a monitored emission stack. Independent testing has proven that the facility meets the most stringent emission criteria in North America, and achieves a DRE of 99.9999998%.

The key process flow measurements are real-time continuous. The instrumentation is designed to monitor temperatures, pressures, waste flow/feed rates, oxygen concentration and combustion efficiency. The incinerator is equipped with an automatic feed shut off safeguard system that instantly stops all waste feeds to the processor should any pre-set conditions not be met. The permanent facility houses a control room with all the proper control instrumentation for the process, recording devices, and state of the art computer equipment so that the incineration processor is operated from a single centralised location within the facility. The constant monitoring and recording of the process will be well regulated to ensure that all Ministry regulations and parameters are met.

6.3 EQUIPMENT & INVENTORY

LAG Technologies will employ proven technology previously used at the Smithville, Ontario remediation. The company proposes to construct and operate an approved permanent destruction/treatment facility to be located in Ontario. The incinerator system generates up to 50,000,000 BTU's of thermal energy in the form of steam. This energy can be harnessed by means of electrical turbine generator(s).

Major components contained within the system include:

- Rotary Kiln Component
- Contaminated sediment and waste feed systems
- Drag conveyor ash removal systems and particulate removal cyclones
- Waste secondary combustion
- Waste heat recovery, steam boiler and auxiliaries
- Quench cooling and particulate removal system
- Packed tower acid gas scrubbing system
- Steam operated gas handling and scrubbing ejector
- Stack and gas quality monitoring samplers equipped with visual emissions control system
- Electrical Power Generation (steam turbine)

6.4 LOCATION

The company manufactures the product in the United States and it is assembled in Canada. The economy of Ontario is diversified and is the largest economy in Canada, making up around 38% of Canadian GDP. Manufacturing plays an important role in Ontario's economy responsible for 12.6% of Ontario's GDP, while the service sector makes up the bulk, 77.9%, of the economy. Ontario is the most populous province of Canada, with a population well over 14 million residents. It is Canada's leading manufacturing province, accounting for over 46% of the manufacturing GDP. Ontario's main international exports are motor vehicles and parts (35.3%), mechanical equipment (10.1%), precious metals and stones (9.8%), electrical machinery (3.9%), and plastic products (3.6%). The focus on the manufacturing sector helps both the company with innovating on the technology, and identifying potential waste sites that could use it.

6.5 RISK ANALYSIS

LAG Technologies has identified the following risks, and established the proceeding mitigation plans:

Risk	Description	Mitigation Plan
Patent Not Enforceable or Potential Infringement	Patent risks are any type of uncertain circumstances or events that, if they occur, would damage the value of the patent. The patent litigation process is a common occurrence in the United States with between 5,000 and 6,000 patent case filings in America every year.	LAG Technologies will mitigate this risk by hiring a competent patent attorney, reviewing all submissions to date, all documentation, and formulating an appropriate strategy for patent defence.
Cyberattack to Infrastructure	More industrial systems are subject to cyber vulnerabilities as evidenced by the Colonial pipeline ransomware attack. This risk is applicable to LAG Technologies as they may be the target of criminals or saboteurs.	The company will recruit and hire top cybersecurity talent, as well as identify potential firms to partner with should a vulnerability be exposed.
Changing Government Regulations	There are several environmental regulations that LAG Technologies is subject to, or helping provinces or municipalities enforce. The changes in the ECCC, EPA, and other departments charged with producing environmental protections may impact LAG Technologies.	LAG Technologies will mitigate this risk by staying up to date on changing waste management regulations and developing pivot plans to respond to changing legislation.

7.0 MANAGEMENT TEAM

The LAG Technologies management team has a significant amount of experience in the environmental industry. The team is a highly skilled, well-balanced group of business executives and technical visionaries with experience in successfully developing and constructing a waste management company. The management team has a wealth of experience both in large and small companies where they have compiled impressive records of accomplishments. They have managed significant organisations in large companies, run entrepreneurial owned companies and played key roles in founding and running these companies. The company believes that information gathering and sharing is the cornerstone of the management philosophy. LAG Technologies will pursue an open book system with respect to sharing information, including financial projections and results, with all concerned personnel and associates.

To this end, the company shall implement the following to enable management:

- Develop an Internet site allowing real time access to information at each workstation.
- Exchange information in daily management meetings.
- Share information in weekly/monthly Quality Circles. Groups consisting of management, staff, advisors and strategic partners will meet to solve problems and discuss improvements in specified areas.
- Employ all the latest technologies available;
- Implement ISO 9000 and ISO 14000 series of international standards;

The company is confident that the information-integration operation will result in the following benefits:

- Quick decision-making on the line; minimum supervision
- Maximum productivity and cost efficiency
- Maximum inventory and accounts receivable turnovers; positive cash flow.
- Highly involved and motivated people; minimum staff turnover, managed growth,

The LAG Technologies management team consists of the following professionals:

Angelo Scarangella

Chief Executive Officer

Angelo Scarangella is the Founder and Chief Executive Officer of LAG Technologies. He has over 35 years of professional experience across the waste management industry, and has been in entrepreneurial ventures previously. His experience has included waste management for a hospital, as well as other industries such as transportation and automotive. He will utilise this experience to ensure a successful go-to-market strategy, and company strategy to launch LAG Technologies successfully. Mr. Scarangella has decided to bring both his entrepreneurial passion from past business ventures, combined with a deep knowledge of waste management, to lead LAG Technologies toward the future. Additionally, he has experience within core competencies such as business development, management, communication, and logistics.

Maurizio Giacona

Chief Operating Officer

Maurizio Giacona is the Chief Operating Officer of LAG Technologies. He has over 20 years of professional experience across patent, invention, and consumer products, as well as has been in entrepreneurial ventures previously. His experience has included being the inventor of the Aqua Motion Therapy System and Mermaid Aqua Massage bed. Furthermore, Mr. Giaconoa has worked for 10 years at a consulting and design firm. He is a product developer, business development specialist, project manager, patent research technician, patent submission expert, and overall provides guidance on legal and operations for the business. Mr. Giacona has decided to bring his entrepreneurial passion from past business ventures, and patent knowledge to lead LAG Technologies to a successful go-to-market strategy.

Larry Morehead

Chief Engineering Officer

Larry Morehead is the Chief Engineering Officer of LAG Technologies. He has over 19 years of professional experience in the operations and maintenance of fixed-based and mobile hazardous waste incineration systems. His roles have included Incineration Superintendent, Construction Manager, Trial Burn Coordinator, Shift Supervisor, and Operations and Maintenance Manager. Additionally, Mr. Morehead has been a special consultant for rotary kiln and fluidized bed incinerator systems. As Special Consultant to Amoco Oil for operations and maintenance at a commercial fluidized bed hazardous waste incineration facility during check-out/start-up/performance testing and operations. Managed 106 operations and maintenance personnel in the day to day operations. Overall, Mr. Morehead brings a depth of engineering knowledge and the waste management industry to provide a best-in-class product offering for LAG Technologies.

John Colonna

Chief Environmental Officer

John Colonna is the Chief Environmental Officer of LAG Technologies. He has over 30 years of professional experience in the project management, engineering, solid waste management, municipal, and public works arenas. His roles have included Project Manager, Director of Public Works, Director of Engineering, and Manager of Solid Waste Operations. He has been responsible for budgets in excess of \$15 million for capital and \$37 million for operating. Mr. Colonna is a seasoned public works professional and project manager who has deep subject matter expertise in municipal waste management. Overall, he will bridge the gap between the corporate strategy and product development sides to provide a unique managerial perspective, particularly as it relates to environmental impact.

7.1 KEY PERSONNEL

Other LAG Technologies key personnel consist of the following professionals:

- 1. Chief Financial Officer**
- 2. Vice President, Sales and Marketing**
- 3. Manager of Operations**
- 4. Manager of Process Control**
- 5. Manager of Plant Operations**
- 6. Manager of Transportation**
- 7. Craftsmen**
 - Lab Technicians
 - Process Operators
 - Plumbers
 - Electricians
 - Stationary Engineers



THANK YOU

LAG TECHNOLOGIES INC.



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