

**BELLROCK BRANDS INC.**

**NOTICE OF CHANGE OF AUDITOR**  
**PURSUANT TO NATIONAL INSTRUMENT 51-102**

**TAKE NOTICE THAT** BellRock Brands Inc. (the "Corporation") has accepted the resignation at the request of the Corporation of Manning Elliott LLP (the "Former Auditor") as of February 11, 2022, and that Macias Gini & O'Connell LLP (the "Successor Auditor") has agreed to act as the Corporation's auditor effective February 11, 2022.

The resignation of the Former Auditor and the recommendation to appoint Macias Gini & O'Connell LLP as successor auditor has been approved by the board of directors of the Corporation.

The Corporation confirms that there were no modified opinions in the Former Auditor's reports on the Corporation's financial statements during the period in which the Former Auditor was the Corporation's auditor.

In the opinion of the Corporation, there are no reportable events, as defined in National Instrument 51-102 – *Continuous Disclosure Obligations*, during the period the Former Auditor was the auditor for the Corporation.

DATED as of the 11<sup>th</sup> day of February, 2022.

**BELLROCK BRANDS INC.**

Per: (signed) "Charles Smith"  
Charles Smith  
Chief Executive Officer