

**BELLROCK BRANDS INC.**

**CHANGE OF AUDITOR NOTICE**

**TO:** Macias Gini & O'Connell LLP

**AND TO:** BF Borgers CPA PC, Certified Public Accountants

**AND TO:** British Columbia Securities Commission  
Ontario Securities Commission

In accordance with Section 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**"), Bellrock Brands Inc. (the "**Corporation**") hereby gives notice and confirms that:

1. Macias Gini & O'Connell LLP (the "**Former Auditor**"), has resigned at the request of the Corporation as auditor of the Corporation, effective September 14, 2022;
2. the Corporation has appointed BF Borgers CPA PC, Certified Public Accountants (the "**Successor Auditor**") as the auditor of the Corporation, effective September 14, 2022;
3. the audit committee of the board of directors of the Corporation has considered the resignation of the Former Auditor as the Corporation's auditor and recommended the appointment of the Successor Auditor as the Corporation's auditor;
4. the resignation of the Former Auditor as the Corporation's auditor and appointment of the Successor Auditor as the Corporation's auditor were approved by the board of directors;
5. the Former Auditor has not expressed any modified opinion in its audit reports during the period in which the Former Auditor was the Corporation's auditor; and
6. to the knowledge of the directors of the Corporation, no "reportable event" as such term is defined in NI-51-102 has occurred in connection with the audits during the period the Former Auditor was the Corporation's auditor.

**DATED** the 28th day of September, 2022.

**BELLROCK BRANDS INC.**

Per: (signed) "*Scott Ogur*"

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Name: Scott Ogur

Title: Interim CFO