

BETTERMOO(D) FOOD CORPORTATION
(Formerly: Happy Gut Brands Limited)
(the “Company”)

Notice of Change of Financial Year End
Filed pursuant to Section 4.8 of National Instrument 51-102

1. Change of Financial Year End

The Company intends to change its financial year-end from December 31 to July 31.

2. Reasons for Change

The Company is changing its year-end to facilitate efficiencies in the administration, accounting, and production of the annual audited financial statements. The Company has determined that it is in the best interests of the Company to convert to a July 31 year end.

3. Old Financial Year

The Company’s old financial year end is December 31.

4. New Financial Year

The Company’s new financial year end will be July 31.

5. The length and ending date of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the transition year and new financial year are:

The Company’s transition year will consist of a seven-month period ended July 31, 2022. The filing deadline for the seven-month period ended July 31, 2022 is November 28, 2022.

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statement to New Financial Year	Interim Periods for Transition Year	Comparative Interim Periods in Transition Year	Interim Periods for New Financial Year	Comparative Interim Periods to Interim Periods in New Financial Year
7 months ended July 31, 2022	12 months ended December 31, 2021	12 months ended July 31, 2023	7 months ended July 31, 2022 and December 31, 2021	3 months ended March 31, 2022	3 months ended March 31, 2021	3 months ended October 31, 2022 3 and 6 months ended January 31, 2023 3 and 9 months ended April 30, 2023	3 months ended September 30, 2021 3 and 6 months ended December 31, 2021 3 and 9 months ended March 31, 2022

6. The filing deadlines prescribed under Sections 4.2 and 4.4 of the Instrument for the interim and annual financial statements for the Reporting Issuer's transition year are as follows:

Interim or Annual Period	Filing Deadline
Three months ended October 31, 2022	December 30, 2022
Three and six months ended January 31, 2023	April 3, 2023
Three and nine months ended April 30, 2023	June 29, 2023
Year ended July 31, 2023	November 28, 2023

Dated the 25th day of August, 2022.

BETTERMOO(D) FOOD CORPORATION

Per: *"Steve Pear"*

Authorized Signatory