

GLOBAL CARE CAPITAL INC.
(the "Corporation")

NOTICE OF CHANGE OF AUDITOR
(the "Notice")

To: Manning Elliott LLP

And To: Mao & Ying LLP

And To: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

NOTICE IS HEREBY GIVEN that, on the advice of the Board of Directors of the Corporation resolved that:

1. The resignation of Manning Elliott LLP as auditors of the Corporation effective February 8, 2022 has been accepted; and
2. The appointment of Mao & Ying LLP as auditors of the Corporation effective February 22, 2022 has been accepted.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Corporation confirms that:

1. Manning Elliott LLP resigned on its own initiative as auditor of the Company;
2. The resignation of Manning Elliott LLP and the appointment of Mao & Ying LLP was considered and approved by the Audit Committee and Board of Directors of the Company;
3. Manning Elliott LLP has not expressed any reservation or modified opinion in its reports for the most recently completed financial year ended December 31, 2020; and
4. In the opinion of the Board of Directors of the Corporation, there is no "reportable event" as such term is defined in subparagraph 4.11(1) of NI 51-102 has occurred.

Dated as of the 22 day of February, 2022.

GLOBAL CARE CAPITAL INC.



Hugh Maddin, Chief Executive Officer