

ATLAS GLOBAL BRANDS INC.

NOTICE OF CHANGE OF AUDITOR

TO: MANNING ELLIOTT LLP

AND TO: BDO CANADA LLP

**AND TO: BRITISH COLUMBIA SECURITIES COMMISSION
ALBERTA SECURITIES COMMISSION
THE MANITOBA SECURITIES COMMISSION
ONTARIO SECURITIES COMMISSION**

DATE: February 28, 2023

Notice is hereby given, pursuant to Section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”), of a change of auditor of Atlas Global Brands Inc. the “**Company**”) from Manning Elliot LLP (“**Manning Elliott LLP**”) to BDO Canada LLP (“**BDO Canada LLP**”) effective February 28, 2023.

Manning Elliott LLP has resigned as auditor of the Company on its own initiative effective February 28, 2023. The Audit Committee of the Company has considered the resignation of Manning Elliott LLP and the appointment of BDO Canada LLP and recommended to the Board of Directors of the Company and the Board of Directors of the Company has resolved, that Manning Elliott LLP’s resignation be accepted and BDO Canada LLP be appointed to fill the vacancy effective February 28, 2023 until the next annual meeting of shareholders of the Company.

The Company further reports Manning Elliott LLP has not expressed a modified opinion on any of the financial statements of the Company commencing at the beginning of the two most recently completed financial years and ending on the date of resignation.

There are no “reportable events” (as defined in Section 4.11 of NI 51-102), between the Company and Manning Elliott LLP.

ATLAS GLOBAL BRANDS INC.

By: (signed) “Jason Cervi”

JASON CERVI

Chief Financial Officer