



West Island Brands Inc.  
Suite 1102, 44 Victoria Street  
Toronto ON M5C 1Y2

416-304-9935  
info@westislandbrands.com

August 23, 2023

To: McGovern Hurley LLP

And To: Zeifmans LLP

And To: Ontario Securities Commission  
British Columbia Securities Commission  
TSX Venture Exchange

West Island Brands Inc. (the "Company") hereby notifies that it will change its auditor from McGovern Hurley LLP (the "Predecessor Auditor") to Zeifmans LLP (the "Successor Auditor") effective August 18, 2023.

In accordance with Part 4.11 of National Instrument 51-102 we confirm that:

1. McGovern Hurley LLP notified the Company of its inability to complete the audit or opine on the Company's December 31, 2022 Financial Statements (the "2022 Financial Statements") and requested that the Company facilitate the appointment of successor auditors.
2. The replacement of McGovern Hurley LLP by the appointment of Zeifmans LLP as auditor of the Company, effective August 18, 2023, was considered and approved by the Audit Committee and the Board of Directors of the Company.
3. The Company further reports that there were no modifications to the audit opinion in the Predecessor Auditor's audit report for the fiscal year ended December 31, 2021.
4. There is a reportable event with respect to unresolved issues, as such terms are defined in National Instrument 51-102 – Continuous Disclosure Obligations (Part 4.11), related to the audit of the Company's 2022 Financial Statements which relate to an external investigation and report commissioned by the previous incumbent board of directors. This report was obtained as part of ongoing disputes between certain incumbent Board members, and senior management of the Company including the Company's CEO. Those incumbent Board members ultimately resigned. The findings and unresolved matters identified in the investigation report relate to alleged unauthorized transactions with related parties that were not approved by the board of directors of the Company, and other internal control issues.
5. The findings and unresolved matters identified in the investigation report are being formally addressed by the Company, including appointing an experienced and properly constituted Board, that consistently adheres to proper internal corporate governance procedures to ensure these types of issues don't occur.
6. The Predecessor Auditor has notified the audit committee and current board of directors of the Company of the basis for the unresolved issues and the reasons for its inability to complete the audit or opine on the Company's 2022 Financial Statements, and provided an opportunity for a discussion on these unresolved issues.



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7. The Company has provided its written authorization to the Predecessor Auditor to respond fully to inquiries by the Successor Auditor concerning the unresolved issues.

*signed "Boris Ziger"*

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Boris Ziger, CEO