

NOTICE OF CHANGE IN CORPORATE STRUCTURE
PURSUANT TO SECTION 4.10 OF NATIONAL INSTRUMENT 51-102 -
CONTINUOUS DISCLOSURE OBLIGATIONS

1. Names of Parties to the Transaction:

Vibe Bioscience Ltd. (formerly, Altitude Resources Inc.) (“the **“Company”** or the **“Reporting Issuer”**”)

Vibe Bioscience Corporation (the **“Target”**)

2. Description of the Transaction:

Reverse Takeover

Pursuant to a special resolution passed by the shareholders (the **“Shareholders”**) of the Reporting Issuer at the annual and special meeting (the **“Meeting”**) held on January 24 2019, the Shareholders approved a “three cornered amalgamation” pursuant to the provisions of the *Business Corporations Act* (Ontario) (the **“Reverse Takeover”**) among the Reporting Issuer, the Target and 2657152 Ontario Inc. (**“SubCo”**), a wholly-owned subsidiary of the Resulting Issuer, whereby SubCo amalgamated with the Target and each Target shareholder received approximately 6.883 common shares in the capital of the Company (a **“Common Share”**) for every one (1) Target class A common share previously held by such shareholder. It is expected that the Common Shares will begin trading on the Canadian Securities Exchange under the symbol “VIBE” on April 3, 2019. The Reverse Takeover was completed on March 25, 2019.

Name Change and Consolidation

Immediately following the completion of the Reverse Takeover, the Resulting Issuer filed articles of amendment dated March 25, 2019 to (i) change its name to “Vibe Bioscience Ltd.” and (ii) complete a consolidation of the Reporting Issuer’s shares on the basis of one Common Share for every 12 Common Shares issued and outstanding. The name change and consolidation were both approved by the Shareholders at the Meeting.

3. Effective Date of the Transaction:

March 25, 2019.

4. Names of Each Party, if any that Ceased to be a Reporting Issuer Subsequent to the Transition and of each Continuing Entity:

Not applicable.

5. Date of the Reporting Issuer's First Financial Year-End Subsequent to the Transaction:

December 31, 2019.

Following the Reverse Takeover although the Company (the reverse takeover acquiree) is the reporting issuer, from an accounting perspective, the financial statements will be those of the Target (the reverse takeover acquirer). Those financial statements must be prepared and filed as if the reverse takeover acquirer had always been the reporting issuer. The Target has a December 31 financial year-end. The Resulting Issuer will maintain the financial year-end of the Target.

6. Periods, including the Comparative Periods, if any, of the Interim Financial Reports and the Annual Financial Statements Required to be Filed for the Reporting Issuer's Transitional Financial Year Subsequent to the Transaction:

Audited annual financial statements for the Target (as reverse takeover acquirer) for period from June 11, 2018 (date of incorporation) to December 31, 2018.

Unaudited quarterly financial statements for the Reporting Issuer for the three months ending March 31, 2019 will be compared to the period ended December 31, 2018 of the Target.

Unaudited quarterly financial statements for the Reporting Issuer for the six months ending June 30, 2019 will be compared to the six month period ended June 30, 2018 of the Target.

Unaudited quarterly financial statements for the Reporting Issuer for the nine months ending September 30, 2019 will be compared to the nine month period ended September 30, 2018 of the Target.

Audited annual financial statements for the Resulting Issuer for the years ended December 31, 2019 and 2018.

7. Documents Filed under National Instrument 51-102 – *Continuous Disclosure Obligations* that describe the Transaction:

For additional information relating to the Transaction, please refer to the following documents filed on SEDAR (www.sedar.com) under the profile of the Resulting Issuer:

- press releases dated October 15, 2018, December 19, 2018, January 29, 2019, March 7, 2019 and March 26, 2019;
- material change reports dated October 6, 2018, December 21, 2018, and April 1, 2019;
- amalgamation agreement December 18, 2018, as amended;

- management information circular, notice of meeting and proxy dated December 18, 2018; and
- listing statement dated March 29, 2019.

8. Date of Report

April 1, 2019