

NOTICE OF CHANGE OF AUDITOR

TO: Manning Elliott LLP

AND TO: Davidson & Company LLP

**CC: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission**

TAKE NOTICE THAT Lobe Sciences Ltd. (the "**Corporation**") hereby provides notice pursuant to National Instrument 51-102 Continuous Disclosure Obligations ("**NI 51-102**") of a change of auditors from Manning Elliott LLP ("**Manning Elliott**"), to Davidson & Company LLP ("**Davidson**") effective September 19, 2022.

TAKE FURTHER NOTICE THAT:

1. Manning Elliott, the former independent auditor of the Corporation, has resigned at the request of the Corporation effective September 19, 2022 and the Corporation has appointed Davidson in its place. Davidson has agreed to their appointment as the Corporation's new auditors.
2. The resignation of Manning Elliott at the request of the Corporation and the appointment of Davidson in its place has been recommended and approved by the Audit Committee of the Board of Directors of the Corporation (the "**Board**") and approved by the Board.

At the next annual general meeting of the Corporation, the shareholders of the Corporation will be asked to approve the appointment of the firm Davidson as the successor auditors of the Corporation.

3. There have been no reservations contained in Manning Elliott's auditors' reports on any of the financial statements of the Corporation commencing at the beginning of the two most recently completed fiscal years and ending on August 31, 2021.
4. There are no reportable events (as defined under Section 4.11(1) of NI 51-102).
5. The Corporation has requested Manning Elliott and Davidson to each furnish a letter addressed to the securities administrators in each province in which the Corporation is a reporting issuer stating whether or not they agree with the information contained in this notice. A copy of each such letter to the securities administrators will be filed with this notice.

DATED as of this 19th day of September, 2022.

LOBE SCIENCES LTD.

DocuSigned by:

Philip Young

Name: Philip J. Young

Title: Chief Executive Officer