

Upco International Inc.
1200-750 West Pender Street, Vancouver
BC V6C2T8, Canada

NOTICE OF CHANGE OF AUDITORS

Upco International Inc. (the “Company”) is issuing this notice pursuant to section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“NI 51-102”) of the change of its auditor from Davidson & Company LLP, Chartered Professional Accountants (the “Former Auditors”) to MSLL CPA LLP, Chartered Professional Accountants (the “Successor Auditors”). In accordance with NI 51-102, the Company hereby states that:

1. At the Company’s request, the Former Auditors resigned as the Company’s auditors effective March 29, 2021.
2. The resignation of the Former Auditors and the appointment of the Successor Auditors has been considered and approved by the Company’s audit committee and board of directors.
3. The appointment of the Former Auditors as the Company’s auditor was effective as at February 14, 2019. During the term of the Former Auditors’ appointment as Auditors for the Company, the Former Auditors did not deliver an audit report to the Company’s board of directors which contained a modified opinion.
4. There have been no “reportable events” as that term is defined in NI 51-102.

Dated at March 30, 2021

“Andrea Pagani”

Andrea Pagani

Chief Executive Officer

Upco International Inc.