

September 7, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Re: Emergia Inc. (the “**Corporation**”) – Restated Unaudited Interim Condensed Consolidated Financial Statements for the six-month periods ended June 30, 2021 (SEDAR Project No. 3269596)

The Corporation today filed Restated Unaudited Interim Condensed Consolidated Financial Statements for the six-month periods ended June 30, 2021 (the “**2021 Q2 Restated Interim Financial Statements**”). The Audit Committee, in consultation with management of the Corporation, has determined that the Corporation’ Unaudited Interim Condensed Consolidated Financial Statements for the six-month periods ended June 30, 2021 previously filed on SEDAR on August 26, 2021 (the “**Original 2021 Q2 Interim Financial Statements**”) needed to be restated to correct errors and omissions in the following two notes as explained below:

- **Note 12 - Long-Term Debt:** The Line for the total should be written as \$17,838,573 (instead of \$13,059,486) and the Line of the long-term portion should be written as \$16,130,943 (instead of \$8,315,481). It is important to note that all numbers in the Balance Sheet and in the note 12 of the Original 2021 Q2 Interim Financial Statements were accurate and the errors were limited to the above.
- **Note 14 - Share Capital:** The Line for Class “A” common shares in the Column June 30, 2021 should have been written as \$69,913,927 (instead of \$80,567,213) leaving the Line of the total value of \$76,067,213 (instead of \$86,720,499). This error is resulting from the fact that the Class B Shares (\$6,153,286) were and the Shares reserved (\$4,500,000) were counted twice in the Note 14 numbers. As a result, the \$80,567,213 included the Share capital (\$76,067,213) and the Reserved shares (\$4,500,000) provided for in the Balance Sheet, to which was added the \$6,153,286 for the Class B Shares. The Share Capital value in the Balance Sheet of \$76,067,213 was composed of \$69,913,927 for the Class Shares and \$6,153,286, to which was added the \$4,500,000 for the Reserved shares, also already provided for in the Balance Sheet, to total \$80,567,213. The corrections in the Note 14 are now aligned with the Balance Sheet numbers as they should have been in the documents initially filed. In addition, the following sentence has been added to clarify the status of the Reserved shares indicated in the Balance Sheet: “while 4,500,000 Common Class A Shares are reserved for issuance at the same price of one dollar per share”. Please note that this sentence is a copy-paste from the Note 6 – Land Held for Development, already included in the initial financial statements filed on SEDAR.

The 2021 Q2 Restated Interim Financial Statements replaces and supersedes the previously filed Original 2021 Q2 Interim Financial Statements. There have been no other changes.

Yours truly,

EMERGIA INC.

(Signed) Henri Petit

Henri Petit

Chief Executive Officer.