

CHANGE OF AUDITOR NOTICE

October 5, 2021

TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

AND TO: MNP LLP, Chartered Professional Accountants

AND TO: GreenGrowth CPAs

Sunniva Inc. (the “**Company**”) gives the following notice in accordance with Part 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”):

1. MNP LLP (the “**Former Auditor**”) has resigned from office (during its term of appointment) on the Former’s Auditors initiative effective October 4, 2021 (“**Termination Date**”). GreenGrowth CPAs (the “**Successor Auditor**”) has agreed to act as the Company’s auditor effective October 4, 2021.
2. The Former Auditor has not expressed a modified opinion on any of the Company’s financial statements.
3. The resignation of the Former Auditor and the appointment of the Successor Auditor were approved by the Board of Directors of the Company (the “**Board**”) on October 4, 2021.
4. There has been one “reportable event”, as such term is defined in NI 51-102. The Former Auditor determined that it would not be able to provide audit level comfort concerning a portion of the Company’s 2019 revenue and cost of sales related to the business of Full-Scale Distributors, LLC, a US subsidiary of the Company. Due to the deficiency in audit evidence, the Former Auditor was unable to issue an audit opinion for the financial statements for the year ended December 31, 2019. The issue was discussed and considered by the Board and with the Former Auditor, and the Former Auditor has been authorized to discuss the issue with the Successor Auditor.

SUNNIVA INC.

Per: “Dr. Anthony Holler”
Dr. Anthony Holler
Chairman and Chief Executive Officer