

## FORM 51-102F3

### MATERIAL CHANGE REPORT

#### 1. Name and Address of Company

Sunniva Inc. (“Sunniva” or the “Company”)  
1200 Waterfront Centre  
200 Burrard Street, PO Box 48600  
Vancouver, British Columbia  
V7X 1T2

#### 2. Date of Material Change

October 4, 2021

#### 3. News Release

The news release announcing the material change described in this material change report was disseminated through the services of CISION (Canada News Wire) on October 8, 2021, and a copy is filed on the Company’s SEDAR profile at [www.sedar.com](http://www.sedar.com).

#### 4. Summary of Material Change

On October 8, 2021, the Company announced that MNP LLP (“MNP”), the historical auditor of the Company, resigned from such position effective October 4, 2021. The Company also announced that it has appointed GreenGrowth, Chartered Professional Accountants (“GreenGrowth”) as the Company’s new auditor, effective October 4, 2021.

#### 5.1 Full Description of Material Change

The board of directors of the Company (the “Board”) has appointed GreenGrowth as the Company’s new auditor, replacing MNP, effective October 4, 2021.

The Company had previously engaged MNP, its historical auditor, to conduct financial statement audits for the years ended December 31, 2019 and 2020. During the course of this audit work, MNP came to the conclusion that it would not be able to obtain 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, MNP made the decision that it would not issue an audit opinion for financial statements for the year ended December 31, 2019 (the “Audit Deficiency”). The Company believes that the deficiency in audit evidence was principally due to the passage of time and changing of internal circumstances and resources, including the loss of past employees; difficulties in dealing with past suppliers in China; customers going out of business; and the inability to access required historical electronic records. MNP resigned from its position as auditor of the Company effective October 4, 2021, and the resignation was approved by the Board.

The Company considers the Audit Deficiency, and related communications with MNP, to constitute a “reportable event” as such term is defined in National Instrument 51-102 *Continuous Disclosure Obligations*. The issue was discussed and considered by the Board and with MNP, and MNP has

been authorized to discuss the issue with GreenGrowth. MNP has not expressed a modified opinion on any of the Company's other prior financial statements.

**5.2 Disclosure for Restructuring Transaction**

Not applicable.

**6. Reliance on subsection 7.1(2) of National Instrument 51-102**

Not applicable.

**7. Omitted Information**

No significant facts have been omitted from this report.

**8. Executive Officer**

Dr. Anthony Holler  
Chairman and Chief Executive Officer  
(886) 786-6482

**9. Date of Report**

October 12, 2021