

NOTICE OF CHANGE IN YEAR-END

TO: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities Service Newfoundland and Labrador
Office of the Superintendent of Securities (Prince Edward Island)
Northwest Territories Securities Office
Nunavut Securities Office
Office of the Superintendent of Securities (Yukon Territory)

**RE: Notice of Change in Year-End pursuant to Section 4.8 of National Instrument 51-102 –
Continuous Disclosure Obligations (“NI 51-102”)**

Cannabis Strategies Acquisition Corp. (the “**Corporation**”) hereby provides notice pursuant to Section 4.8 of NI 51-102 that it has changed its financial year-end from September 30 to December 31.

1. Reason for Change

The Corporation decided to change its financial year-end to December 31 to better synchronize its financial reporting with that of its proposed target businesses in connection with its proposed qualifying transaction.

2. Old Financial Year-End

September 30

3. New Financial Year-End

December 31

4. Length and ending date of the periods, including the comparative periods, of each interim financial report and the annual financial statements to be filed for the Corporation’s transition year and its new financial year

Transition Year

- **Interim Financial Statements for Transition Financial Year**
 - Not applicable.
- **Annual Financial Statements for Transition Financial Year**
 - Three months ended December 31, 2018 compared to the twelve months ended September 30, 2018.

New Financial Year Filing

- **Interim Financial Statements for New Financial Year**

- Three months ended March 31, 2019 compared to the three months ended March 31, 2018
- Six months ended June 30, 2019 compared to the six months ended June 30, 2018.
- Nine months ended September 30, 2019 compared to the nine months ended September 30, 2018.

- **Annual Financial Statements for New Financial Year**

- Twelve months ended December 31, 2019 compared to the twelve months ended September 30, 2018 and the three months ended December 31, 2018.

5. Filing deadlines, prescribed under Sections 4.2 and 4.4 of NI 51-102, for the annual financial statements and interim financial reports for the Corporation's transition year

Interim financial statements are required to be filed within 45 days following the end of the relevant financial period and annual financial statements are required to be filed within 90 days following the end of the relevant financial period.

DATED this 31st day of December, 2018.

**CANNABIS STRATEGIES ACQUISITION
CORP.**

By: (Signed) "Jonathan Sandelman"

Name: Jonathan Sandelman

Title: Chief Executive Officer