

LUFF ENTERPRISES LTD.

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May 26, 2021

To Whom it May Concern:

Luff Enterprises Ltd. (the Issuer) is refiling its condensed consolidated interim financial statements for the three months ended March 31, 2021 and 2020 as the initial filing made on May 14, 2021, was missing the statements of financial position, operations, changes in equity and cash flow.