

NOTICE OF CHANGE OF AUDITOR

To: Smythe LLP
WDM Chartered Professional Accountants

And To: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Government of Newfoundland and Labrador, Financial Services Regulation
Division
Nova Scotia Securities Commission
Prince Edward Island Securities Office

Re: Billy Goat Brands Ltd. (the “Company”)

WE HEREBY PROVIDE NOTICE pursuant to section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* that:

- (a) Smythe LLP (“**Smythe**”), the former auditor of the Company, tendered its resignation effective July 26, 2022 and the directors of the Company appointed WDM Chartered Professional Accountants (“**WDM**”), of Suite 420, 1501 West Broadway, Vancouver, BC V6J 4Z6 as the Company’s successor auditor;
- (b) Smythe resigned on the request of the Company;
- (c) The resignation of Smythe and the appointment of WDM have been approved by the audit committee and the board of directors of the Company;
- (d) There have been no reservations contained in Smythe’s reports on any of the Company’s financial statements relating to the period during which Smythe was the Company’s auditor; and
- (e) There are no reportable events (as defined under 4.11(1) of NI 51-102).

DATED at Vancouver, British Columbia, this 26th day of July, 2022.

BILLY GOAT BRANDS LTD.

By: “Lawrence Hay”
Name: Lawrence Hay
Title: Chief Executive Officer