

AMENDED NOTICE OF CHANGE IN YEAR-END

Pursuant to Section 4.8(2) of National Instrument 52-102 - *Continuous Disclosure Obligations*, Nepra Foods Inc. (the “**Issuer**”) hereby gives notice as follows:

1. **Notice of Change of Year-End**

Notice is hereby given that the Issuer has changed its financial year-end from December 31st to March 31st.

2. **Reason for Change**

The Issuer decided to change its financial year-end to December 31st to better facilitate the audit process. Audit firms continue to experience resourcing challenges resulting in a lack of available capacity, and thus the Issuer has chosen in favor of moving the year-end subsequent to the busiest time of year for auditors to allow the Issuer to access auditor time it may not be able to due to its current year end date.

3. **Old Financial Year-End**

The Issuer’s old financial year-end was December 31st.

4. **New Financial Year-End**

The Issuer’s new financial year (“**NFY**”) ends on March 31st.

5. **Transition Year Filings**

The Issuer’s transition financial year (“**TFY**”) will consist of a 15-month period ending March 31, 2023.

6. **The length and ending date of the periods, including the comparative periods, of the interim and annual financial statements required to be filed for the Issuer’s transition year and its new financial year**

Period	Length of Period	Ending Date of Period	Comparative Period	
TFY Q4	12 months	December 31, 2022	12 months	ended December 31, 2021
TFY YE	15 months	March 31, 2023	12 months	ended December 31, 2021
NFY Q1	3 months	June 30, 2023	3 months	ended June 30, 2022
NFY Q2	6 months	September 30, 2023	6 months	ended September 30, 2022
NFY Q3	9 months	December 31, 2023	9 months	ended December 31, 2022

Period	Length of Period	Ending Date of Period	Comparative Period	
NFY Q4	12 months	March 31, 2024	15 months	ended March 31, 2023

7. The filing deadlines prescribed under sections 4.2 and 4.4 of NI 51-102 for the interim and annual financial statements for the Issuer’s transition year

Interim and annual financial statements for the Issuer’s transition year	Filing Deadlines
TFY Q4	March 1, 2023
TFY YE	July 31, 2023

Dated this 16th day of January, 2023.

NEPRA FOODS INC.

Per: “David Wood”
David Wood
President