

HEMPALTA™

NOTICE OF CHANGE OF AUDITOR

TO: *Davidson & Company LLP*

TO: *Geib & Company*

AND TO:

Alberta Securities Commission

British Columbia Securities Commission

Ontario Securities Commission

Manitoba Securities Commission

Saskatchewan Financial Services Commission

Re: Notice of Change of Auditor pursuant to Section 4.11 of NI 51-102

Hempalta Corp. (the "Company") hereby gives notice that:

1. **The Company has terminated *Geib & Company* as auditor of the Company, effective **December 19th, 2025**, and **Davidson & Company LLP** has been appointed by the Board of Directors as **successor auditor**, effective the same date, until the next annual meeting of shareholders.**
2. The termination of the predecessor auditor and the appointment of Davidson & Company LLP as successor auditor have been **considered and approved by the Company's Board of Directors.**
3. **There were no reservations** in the predecessor auditor's reports on the Company's financial statements for the period most recently completed or for any period subsequent to the most recently completed period for which an audit report was issued.
4. **There have been no "Reportable Events"** (as that term is defined in NI 51-102) in connection with the audits of the Company's financial statements.

Dated this 19th day of December, 2025.

Calgary, Alberta

HEMPALTA CORP.

By: *Darren Bondar*

Darren Bondar

President & Chief Executive Officer

December 19, 2025

**Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan**

Dear Sirs / Mesdames:

**Re: Hempalta Corp. (the "Company")
Notice Pursuant to NI 51-102 - Change of Auditor**

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor, dated December 19, 2025 (the "Notice"), and, based on our knowledge of such information at this time, we agree with the information contained in the Notice pertaining to our firm.

Yours very truly,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

cc: TSX Venture Exchange



December 19, 2025

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Saskatchewan Financial Services Commission

Dear Sirs/Mesdames,

Re: Change of Auditor of Hempalta Corp.

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Hempalta Corp. dated December 19th, 2025 (the "Notice") and, based on our knowledge of such information at this time, we confirm that we are in agreement with the statements contained in the Notice as they relate to us.

Geib & Company
Professional Corporation

Geib & Company Professional Corporation
Chartered Professional Accountants

KD/mm