

**ESSTRA INDUSTRIES INC.
NOTICE OF CHANGE OF AUDITOR PURSUANT TO
SECTION 4.11 OF NATIONAL INSTRUMENT 51-102**

November 28, 2019

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange
Charlton & Company, Chartered Professional Accounts
Davidson & Company LLP, Chartered Professional Accountants

Dear Sirs/Mesdames:

Re: Notice Regarding Proposed Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102")

Notice is hereby given of a change of auditor of Esstra Industries Inc. (the "Company") pursuant to NI 51-102. On November 25, 2019 the Company requested that Charlton & Company, Chartered Professional Accounts ("Charlton") resigned as the Company's auditor, and the directors of the Company (the "Board") resolved to appoint Davidson & Company LLP, Chartered Professional Accountants ("Davidson"), as the Company's successor auditor, subject to compliance with all applicable statutory requirements.

The decision to request Charlton's resignation did not occur because of any reportable disagreement or unresolved issue involving the Company, or any consultation with Davidson and was considered, approved and recommended by the Audit Committee of the Company's Board.

The decision to appoint Davidson as successor auditor was also considered, approved and recommended by the Audit Committee of the Company's Board.

In the opinion of the Company, there have been no: (i) reservations in Charlton's auditor reports on any of the Company's financial statements relating to the "relevant period" as that term is defined in Section 4.11 of NI 51-102; or (ii) any "reportable event" as that term is defined in Section 4.11 of NI 51-102.

The contents of this Notice have been reviewed and approved by the Company's Board.

**BY ORDER OF THE BOARD OF DIRECTORS OF
ESSTRA INDUSTRIES INC.**

/s/ "Virginia Olnick"

Virginia Olnick
CEO