

**CHANGE OF AUDITOR NOTICE
PURSUANT TO SECTION 4.11 OF NATIONAL INSTRUMENT 51-102
CONTINUOUS DISCLOSURE REQUIREMENTS**

To: MNP LLP, Calgary, Alberta

To: KPMG LLP, Calgary, Alberta

Pursuant to section 4.11 of National Instrument 51-102 *Continuous Disclosure Requirements*, CE Brands Inc. (the "**Corporation**") hereby provides notice of the following:

- On July 30, 2021, MNP LLP of Calgary, Alberta, resigned as auditor of the Corporation, at the request of the Corporation.
- On July 30, 2021, the Corporation appointed KPMG LLP of Calgary, Alberta, to fill the vacancy created by the resignation of MNP LLP, to hold such position until the close of the next annual meeting of shareholders of the Corporation.
- The resignation of MNP LLP and the appointment of KPMG LLP was considered and approved by the Audit Committee and Board of Directors of the Corporation.
- The audit reports of MNP LLP for the fiscal years ended March 31, 2021, and February 29, 2020, expressed no modified opinions.
- The Board of Directors of the Corporation is of the opinion that there were no "reportable events", as defined by National Instrument 51-102 *Continuous Disclosure Obligations*, that occurred in connection with the audit of the two most recently completed fiscal years of the Corporation or for any period subsequent to the most recently completed fiscal period for which an audit report was issued.

The Corporation hereby requests each of MNP LLP and KPMG LLP to: (a) review this change of auditor notice; (b) prepare a letter addressed to the regulator or securities regulatory authority in each of the provinces of Canada, except Québec, stating, for each statement in this change of auditor notice, whether it (i) agrees, (ii) disagrees, and the reasons why, or (iii) has no basis to agree or disagree; and (c) deliver that letter to the Corporation within seven days after the date of its resignation or appointment, as the case may be.

Dated July 30, 2021.

CE BRANDS INC.

Per: 

Kalvie Legat
Chief Financial Officer

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