

**FLOW CAPITAL CORP.**

**NOTICE OF CHANGE OF AUDITOR**  
**PURSUANT TO NATIONAL INSTRUMENT 51-102**

**TAKE NOTICE THAT** Flow Capital Corp. (the “Corporation”) is changing its auditor from Goodman & Associates LLP (the “Former Auditor”) to Dale Matheson Carr-Hilton Labonte LLP. The Former Auditor was removed by resolution of the Directors of the Corporation passed on June 9, 2020.

The resignation of the Former Auditor and the recommendation to appoint Dale Matheson Carr-Hilton Labonte LLP as successor auditor has been approved by the Corporation’s Board of Directors.

The Corporation confirms that there were no reservations of modified opinions in the Former Auditor’s reports in connections with:

- (a) the financial statements of the Corporation for the years ending December 31, 2018 and December 31, 2019; and
- (b) any period subsequent to the most recently completed period for which an audit report was issued and preceding the date of expiry of the Former Auditor’s term of office.

In the opinion of the Corporation, there are no reportable events, as defined in National Instrument 51-102 – *Continuous Disclosure Obligations*, during the period the Former Auditor was the auditor for the Corporation.

*[Signature page to follow]*

DATED as of the 9<sup>th</sup> day of June, 2020.

**FLOW CAPITAL CORP.**

Per: (signed) "Gaurav Singh"

Gaurav Singh

Chief Financial Officer