

**QUALIFICATION CERTIFICATE
AS REQUIRED BY NATIONAL INSTRUMENT 44-101**

I, Garry Macdonald, the Chief Executive Officer of The Second Cup Ltd. (the “**Issuer**”), hereby certify that the Issuer satisfies the following criteria set out in Section 2.2 of National Instrument 44-101 Short Form Prospectus Distributions (“**NI 44-101**”) (capitalized terms utilized herein have the meaning assigned in NI 44-101):

- (a) the Issuer is an electronic filer under National Instrument 13-101 - *System for Electronic Document Analysis and Retrieval (SEDAR)*;
- (b) the Issuer is a reporting issuer in at least one jurisdiction of Canada;
- (c) the Issuer has filed with the securities regulatory authority in each jurisdiction in which it is a reporting issuer all periodic and timely disclosure documents that it is required to have filed in that jurisdiction under applicable securities legislation;
- (d) the Issuer has, in at least one jurisdiction in which it is a reporting issuer, current annual financial statements and a current AIF; and
- (e) the Issuer's equity securities are listed and posted for trading on the Toronto Stock Exchange and the Issuer is not an issuer whose operations have ceased, or whose principal asset is cash, cash equivalents, or its exchange listing.

I also certify that all of the materials incorporated by reference in the preliminary short form prospectus and not previously filed are being filed with the preliminary short form prospectus.

[Remainder of page intentionally left blank. Signature page follows.]

DATED this 23rd day of April, 2018.

THE SECOND CUP LTD.

Per: (Signed) "*Garry Macdonald*"

Name: Garry Macdonald

Title: Chief Executive Officer

[Qualification Certificate]