

Change of Auditor Notice

October 21, 2020

TO: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs of Saskatchewan
Ontario Securities Commission
Nova Scotia Securities Commission

Dear Sirs/Madams:

Re: ESG Global Impact Capital Inc. (the “Company”)

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated October 19, 2020 and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to Saturna Group Chartered Professional Accountants LLP.

Yours very truly,



Chartered Professional Accountants
Vancouver, British Columbia