

ESG GLOBAL IMPACT CAPITAL INC.

CHANGE OF AUDITOR NOTICE (the "Notice")

TO: Saturna Group Chartered Professional Accountants LLP

AND TO: MNP LLP Chartered Professional Accountants

NOTICE IS HEREBY GIVEN that, in accordance with National Instrument 51-102 - *Continuous Disclosure Obligations* ("NI 51-102") the Audit Committee and the Board of Directors of **ESG Global Impact Capital Inc.** (the "Corporation"), considered and deemed it necessary that:

1. the resignation of Saturna Group Chartered Professional Accountants LLP ("Former Auditor"), be accepted as auditors of the Corporation, effective October 19, 2020; and
2. MNP LLP Chartered Professional Accountants (the "Successor Auditor"), be appointed as auditor of the Corporation, effective October 19, 2020 (the "Appointment").

The Former Auditor resigned at the request of the Corporation's audit committee during its term of appointment. The Shareholders of the Corporation will be asked to approve, by ordinary resolution, the Appointment at the next annual meeting of shareholders.

The Former Auditor has not expressed any reservation in its audit reports for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this Notice.

In the knowledge of the directors of the Corporation, no "reportable event" as defined in NI-51102 has occurred in connection with the audits for the period commencing at the beginning of the Corporation's two most recent financial years and ending at the date of this Notice. The Former Auditor is authorized to respond fully to any inquiries from the Successor Auditor on any matter.

Dated at Vancouver, BC, this 19th day of October, 2020.

ESG GLOBAL IMPACT CAPITAL INC.

(signed) "David A. Berg"
David A. Berg, Director