

**ESG GLOBAL IMPACT CAPITAL INC.**

**CHANGE OF AUDITOR NOTICE (the "Notice")**

**TO:** MNP LLP Chartered Professional Accountants

**AND TO:** DeVisser Gray 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 MNP LLP Chartered Professional Accountants ("Former Auditor"), be accepted as auditors of the Corporation, effective November 17, 2022; and
2. DeVisser Gray LLP Chartered Professional Accountants (the "Successor Auditor"), be appointed as auditor of the Corporation, effective October 17, 2022 (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 17<sup>th</sup> day of November, 2022.

**ESG GLOBAL IMPACT CAPITAL INC.**

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