

BIGG DIGITAL ASSETS INC.

Suite 1220 – 1130 West Pender Street
Vancouver, British Columbia V6E 4A4

NOTICE OF CHANGE OF AUDITOR

Pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations*

TO: Manning Elliott LLP
KPMG LLP

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission
Manitoba Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Securities Commission
Newfoundland Securities Commission

BIGG Digital Assets Inc. (the “**Company**”) hereby provides change of auditor notice as follows:

1. On September 7, 2021 (the “**Effective Date**”), Manning Elliott LLP (the “**Former Auditor**”) of Vancouver, British Columbia, resigned as the auditor of the Company, on its own initiative;
2. On November 1, 2021, the Company appointed KPMG LLP (the “**Successor Auditor**”) of Vancouver, British Columbia, to fill the vacancy created by the resignation of the Former Auditor, and to hold such position until the close of the next annual general meeting of shareholders of the Company;
3. The resignation of the Former Auditor and the appointment of the Successor Auditor were considered and approved by the audit committee and the Board of Directors of the Company (the “**Board**”);
4. There were no reservations or modifications of opinion contained in the Former Auditor’s reports on the Company’s financial statements for the period commencing at the beginning of the Company’s two most recently completed financial years and ending on the Effective Date; and
5. The Board is of the opinion that there are no “reportable events” (as such term is defined in Part 4.11 of National Instrument 51-102 Continuous Disclosure Obligations) between the Company and the Former Auditor.
6. The contents of this Notice of Change of Auditor have been reviewed and approved by the Board.

[Signature page follows]

Dated this 1st day of November, 2021.

BIGG DIGITAL ASSETS INC.

Per: "Mark Binns"
Mark Binns
Chief Executive Officer