

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

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**”) confirms that:

1. Manning Elliott LLP (the “**Former Auditor**”) has resigned as auditor of the Company, on its own initiative, effective September 7, 2021;
2. the resignation of the Former Auditor has been recommended by the Audit Committee of the Company and accepted by the Board of Directors of the Company;
3. the Audit Committee of the Company is actively considering alternatives for a successor auditor for the Company but has not yet recommended a replacement auditor to fill the vacancy;
4. the Company further reports that there were no reservations or modified opinions 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 date of resignation of the Former Auditor; and
5. 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.

Dated this 15th day of September, 2021.

BIGG DIGITAL ASSETS INC.

Per: “Mark Binns”
Mark Binns
Chief Executive Officer