

CHANGE OF AUDITOR NOTICE

Pursuant to NI 51-102 (Section 4.11)

TO: KPMG LLP

AND TO: PricewaterhouseCoopers LLP

AND TO: Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan, Securities Division

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 Vertex Resource Group Ltd. (the “**Company**”), considered and approved the resignation of PricewaterhouseCoopers LLP and the appointment of KPMG LLP as follows:

1. The Audit Committee of the Board of Directors of the Company (“Audit Committee”) conducted a comprehensive tender process for external audit services.
2. After careful review of the proposals received and due consideration of all relevant factors, the Audit Committee recommended to the Board of Directors that KPMG LLP be appointed as the Company’s auditor for the Company’s financial year ending on December 31, 2021.
3. Effective October 27, 2021 (the “Effective Date”) PricewaterhouseCoopers LLP, at the request of the Company, has resigned as auditor of the Company, and KPMG LLP has been appointed as auditor of the Company to fill the vacancy until the next annual meeting of shareholders of the Company.

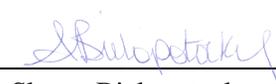
There were no modifications of opinion by PricewaterhouseCoopers LLP in the Auditors’ Reports for the two most recently completed fiscal years ended December 31, 2020 and 2019.

To the knowledge of the directors of the Company, no “reportable event” as defined in NI 51-102 has occurred in connection with the audits of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors’ report was issued.

Dated at Sherwood Park, Alberta, this 27th day of October, 2021.

VERTEX RESOURCE GROUP LTD.

By: _____


Sherry Bielopotocky,
Chief Financial Officer