

**EMPRESS ROYALTY CORP.**

**NOTICE OF CHANGE IN FINANCIAL YEAR-END**

Pursuant to Section 4.8 of National Instrument 51-102

Empress Royalty Corp. hereby provides notice pursuant to the requirements of Part 4.8 of National Instrument 51-102 – Continuous Disclosure Obligations (the “Instrument”)

**1. Name and Address of Current Reporting Issuer:**

Empress Royalty Corp. (the “Issuer”)  
Unit 1 – 15782 Marine Drive  
White Rock, BC V4B 1E6

**2. Reasons for Change in Year-End**

This step is being taken to allow the Issuer to have a year-end that will align its public reporting with its peer group.

**3. Date of Old Financial Year-End**

September 30

**4. Date of New Financial Year-End**

December 31

**5. New Interim and Annual Reporting Periods for the Transition and New Financial Year**

The length and ending date of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the transition year and its new financial year are:

<b>Old Financial Year</b>	<b>Transition Year</b>	<b>New Financial year</b>
3 months December 31, 2019	3 months December 31, 2020	-
3 and 6 months March 31, 2020	3 and 6 months March 31, 2021	3 months March 31, 2022
3 and 9 months June 30, 2020	3 and 9 months June 30, 2021	3 and 9 months June 30, 2022
3 and 12 months September 30, 2020	3 and 12 months September 30, 2021	3 and 9 months September 30, 2022
Annual 12 months September 30, 2020	15 months December 31, 2021	12 months December 31, 2022

6. **Filing deadlines**

The length and ending date of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the transition year and its new financial year filing deadlines:

<b>Period</b>	<b>Filing deadline</b>
3 and 12 months ended September 30, 2021, compared to 3 and 12 months ended September 30, 2020	November 29, 2021
Annual financial statements for 15 <sup>th</sup> month period ended December 31, 2021, compared to annual financial statements for the period ended September 30, 2020	May 2, 2022

DATED: 27th day of September 2021

**Empress Royalty Corp.**

*/s/ Dan O'Brien*

Dan O'Brien  
Chief Financial Officer