



401 Bay Street □ Suite 2704 □ Toronto, ON M5H 2Y4

Notice of Change of Auditors

Pursuant to National Instrument 51-102

TO: British Columbia Securities Commission
Manitoba Securities Commission
Ontario Securities Commission

AND TO: Marcum LLP
Clearhouse LLP

November 28, 2022

Dear Sirs/Mesdames:

RE: Notice Regarding Change of Auditor Pursuant to National Instrument 51-102

Notice is hereby given, pursuant to section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”), of a change of auditor of Helix Biopharma Corp. (the “**Corporation**”).

1. On November 25, 2022, Marcum LLP (the “Former Auditors”) notified the Company about the firm’s decision to not stand for re-appointment as the auditor of the Company for the year ending July 31, 2023.
2. This decision of the Former Auditors was considered and accepted by the Audit Committee and the Board of Directors of the Corporation.
3. The Audit Committee also recommended, and the Board of Directors approved, subject to the applicable regulations, the appointment of Clearhouse LLP (the “**New Auditors**”), as auditors of the Corporation to provide audit services to the Corporation for the year ending July 31, 2023, and to hold office as auditors of the Corporation until the next annual meeting of shareholders of the Corporation.
4. There was no reservation contained in the Former Auditor’s reports on the financial statements of the Corporation for: (a) the two most recently completed financial years of the Corporation; or (b) for any period subsequent thereto for which an audit report was issued and preceding the effective date of the resignation of the Former Auditors.
5. In the opinion of the Audit Committee and the Board of Directors of the Corporation, there are no reportable events to declare as defined in subparagraph 4.11(1) of NI 51-102.

HELIX BIOPHARMA CORP.

Per:



Hatem Kawar
Chief Financial Officer