

**Notice of Change of Auditors**

Pursuant to National Instrument 51-102

TO: Ontario Securities Commission (Principal Regulator)  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Autorité des Marchés Financiers  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Government of Newfoundland and Labrador  
Office of the Superintendent of Securities, Prince Edward Island  
Registrar of Securities, Government of Yukon  
Superintendent of Securities, Government of the Northwest Territories  
Office of the Superintendent of Securities, Government of Nunavut

AND TO: KPMG LLP  
Baker Tilly Virchow Krause, LLP

October 18, 2021

Dear Sirs/Mesdames:

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

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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 GreenFirst Forest Products Inc. (the “**Corporation**”).

1. The Corporation received the resignation of Baker Tilly Virchow Krause, LLP (the “**Former Auditors**”) effective October 15, 2021.
2. The resignation of the Former Auditors was considered and approved by the Audit Committee and the Board of Directors of the Corporation.
3. The Audit Committee also recommended and the Board of Directors approve, subject to the applicable regulations, the appointment of KPMG LLP (the “**New Auditors**”), as auditors of the Corporation to provide audit services to the Corporation for the year ending December 31, 2021 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.

**GREENFIRST FOREST PRODUCTS INC.**

Per: “Michael Liggett”  
**Michael Liggett**  
Chief Financial Officer