



NOTICE OF CHANGE OF AUDITOR

TO: Ernst & Young LLP
MNP LLP

AND TO: Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities
Securities NL, Government of Newfoundland and Labrador

Indiva Limited (the "**Corporation**") hereby provides notice pursuant to Section 4.11 of National Instrument 51-102 of the resignation of MNP LLP (the "**Former Auditor**") as the auditor of the Corporation and the appointment Ernst & Young LLP (the "**Successor Auditor**") in its place.

The Corporation confirms that:

1. On its own initiative, the Former Auditor tendered its resignation as auditor of the Corporation effective November 18, 2021.
2. The resignation of the Former Auditor has been approved by the audit committee and the board of directors of the Corporation.
3. The appointment of the Successor Auditor has been approved by the audit committee and the board of directors of the Corporation, effective December 1, 2021.
4. There are no reservations or modified opinions in the Former Auditor's reports for the Corporation's financial statements for the "relevant period" (as defined in NI 51-102).
5. There have been no "reportable events" as defined in Section 4.11 of National Instrument 51-102.

DATED as of the 30th day of November, 2021.

INDIVA LIMITED

Per: "Jennifer Welsh"
Jennifer Welsh
Chief Financial Officer