

**SPOT COFFEE (CANADA) LTD.  
(the "Company")**

**110 – 141 Adelaide Street West  
Toronto, Ontario M5H 3L5**

**NOTICE OF CHANGE OF AUDITOR PURSUANT TO  
SECTION 4.11 OF NATIONAL INSTRUMENT 51-102**

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission  
TSX Venture Exchange  
RSM Canada LLP  
Richter LLP

April 20, 2020

Dear Sirs:

**Re: Notice Regarding Proposed Change of Auditor Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102")**

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Notice is hereby given of a change of auditor of SPoT Coffee (Canada) Ltd. (the "Company"). Effective April 17, 2020, the Company requested RSM Canada LLP ("RSM") to resign as the Company's auditor, and the board of directors of the Company resolved to appoint Richter LLP ("Richter") as the Company's successor auditor, subject to compliance with all applicable statutory requirements.

The decision to remove RSM as auditor did not occur because of any reportable disagreement or unresolved issue involving the Company, or any consultation with the successor auditor and was considered, approved and recommended by the Company's board of directors. The decision to appoint Richter as successor auditor was also considered, approved and recommended by the Company's board of directors.

In the opinion of the Company, there have been no: (i) reservations in the auditor's reports on any of the Company's financial statements relating to the "relevant period" as that term is defined in Section 4.11 of NI 51-102; or (ii) any "reportable events" as that term is defined in Section 4.11 of NI 51-102.

The contents of the Notice and attached letters from RSM Canada LLP (the Former Auditor) and Richter LLP (the Successor Auditor) have been reviewed and approved by the board of directors of the Company.

BY ORDER OF THE BOARD OF DIRECTORS OF

**SPOT COFFEE (CANADA) LTD.**

(signed) Anton Ayoub

President and Chief Executive Officer