

February 12, 2025

BY SEDAR+

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
The Office of the Superintendent of Securities (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador

Rogers Sugar Inc.

Prospectus Supplement dated February 12, 2025 (the “Prospectus Supplement”) to the Short Form Base Shelf Prospectus dated August 14, 2023

This letter is addressed to you in connection with the Prospectus Supplement.

We hereby consent to the use of our name on the face page of the Prospectus Supplement and under the heading “**Legal Matters**” in the Prospectus Supplement and consent to the use of our name and to the reference to our opinions (the “**Opinions**”) under the headings “**Eligibility for Investment**” and “**Certain Canadian Federal Income Tax Considerations**” in the Prospectus Supplement.

We have read the Prospectus Supplement and we have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that are derived from the Opinions or that are within our knowledge as a result of the services we performed in connection with the Opinions.

Yours very truly,

(signed) Davies Ward Phillips & Vineberg LLP