

**BY SEDAR+**

February 12, 2025

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

Dear Sirs and Mesdames,

**Re: Prospectus Supplement of Rogers Sugar Inc. (the "Issuer")**

We refer you to the prospectus supplement dated February 12, 2025 to the short form base shelf prospectus dated August 14, 2023 (the "**Prospectus Supplement**") of the Issuer relating to the issuance of convertible unsecured subordinated debentures of the Issuer.

We consent to being named in the Prospectus Supplement on the face page of the Prospectus Supplement and under the heading "Legal Matters" and to the use of our legal opinions set out under the headings "Eligibility for Investment" and "Certain Canadian Federal Income Tax Considerations", which opinions are provided as of the date of the Prospectus Supplement.

We have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus Supplement that are (i) derived from our legal opinions provided in the Prospectus Supplement, or (ii) within our knowledge as a result of the services performed by us in connection with such opinions.

Yours truly,

**(signed) STIKEMAN ELLIOTT LLP**