

**NOTICE UNDER NATIONAL INSTRUMENT 51-102
CHANGE IN FINANCIAL YEAR-END**

TO: British Columbia Securities Commission
Alberta Securities Commission

RE: Change in Year-End

Pursuant to Section 4.8 of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), Margaux Red Capital Inc. (the "**Corporation**") hereby provides notice as follows:

1. Change in Financial Year-End

The Corporation has decided to change its fiscal year-end from October 31 to December 31 effective immediately.

2. Reason for the Change

The purpose of the change in financial year-end is to match the Corporation's year-end with that of Sigma Lithium Resources Inc. ("**Sigma**") in connection with the completion of the Corporation's Qualifying Transaction involving the acquisition by the Corporation of the issued and outstanding shares of Sigma.

3. Old Financial Year-End

October 31

4. New Financial Year-End

December 31

5. The length and ending dates of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the Corporation's Transition Year and its New Financial Year are:

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statements to New Financial Year	Interim Periods for Transition Year	Comparative Interim Periods to Interim Periods in Transition Year	Interim Periods for New Financial Year	Comparative Interim Periods to Interim Periods in New Financial Year
14 months ended December 31, 2017 required to be filed by April 30, 2018	12 months ended October 31, 2016	12 months ended December 2018	14 months ended December 31, 2017	3 months ended January 31, 2017 6 months ended April 30, 2017 9 months ended July 31, 2017 12 months ended October 31, 2017	3 months ended January 31, 2016 6 months ended April 30, 2016 9 months ended July 31, 2016	3 months ended March 31, 2018 required to be filed by May 30, 2018 6 months ended June 30, 2018 required to be filed by August 29, 2018 9 months ended September 30, 2018 required to be filed by November 29, 2018	3 months ended April 30, 2017 6 months ended July 31, 2017 9 months ended October 31, 2017

DATED at Vancouver, British Columbia, this 28th day of February, 2018.

MARGAUX RED CAPITAL INC.

By: /s/ Steve Bajic
Steve Bajic
President