

Alberta Securities Commission  
British Columbia Securities Commission  
Manitoba Securities Commission  
New Brunswick Securities Commission  
Newfoundland Securities Commission  
Nova Scotia Securities Commission  
Ontario Securities Commission  
Prince Edward Island Securities Office  
Financial and Consumer Affairs Authority  
(Saskatchewan)

24 December 2020

Dear Sir or Madam

As required by section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Verde Agritech Plc. dated November 30, 2020 (the "**Notice**"). We agree with the statements concerning PKF Littlejohn LLP in the Notice, except that we have no basis to agree or disagree with the following statement: "There are no reportable events (as defined under section 4.11(1) of NI 51-102)".

Yours truly



PKF Littlejohn LLP