

FarmWorks Investment Co-operative Limited
70 Eden Row
Wolfville NS B4P 2R2

January 19, 2023

Grant Thornton LLP
15 Webster Street
Kentville NS B4N 1H4

Dear Sir / Madam:

In connection with the offering document relating to common shares to be issued by FarmWorks Investment Co-operative Limited, we certify to the best of our knowledge and belief that during the period from December 31, 2021 to date, no events have occurred which have a material effect on the internal financial statements as of October 31, 2022, which should be disclosed in order to keep those statements from being misleading.

With respect to the unaudited financial statements for the ten-month period ended October 31, 2022, issued with a notice to reader report dated October 21, 2022 we certify to the best of our knowledge and belief that:

- a) such financial statements were prepared in accordance with accounting principles and practices consistent in all material respects with those followed in the preparation of the reviewed financial statements contained in the offering document, except as set forth in the offering document;
- b) such financial statements present fairly the information purported to be shown thereby;
- c) no material adjustment of such financial statements is required and no adjustments other than those necessary for fair presentation of the results for those periods have been reflected therein.

Also, to the best of our knowledge and belief, except in all instances for changes that the offering document discloses have occurred or may occur:

- d) at January 19, 2023 there has not been any change in capital stock or long-term debt of the company or any decreases in net current assets or net assets, as compared with amounts shown in the October 31, 2022 unaudited interim balance sheet included in the offering document; and

Further, we confirm that:

- e) no internal financial statements of the company are available as at any date or for any period subsequent to October 31, 2022;
- f) the minutes of all meetings of the shareholders and the board of directors are entered up to January 19, 2023 in the minute books, and no such meetings have been held since that date;
- g) As members of management of the company, we are responsible for the preparation of the offering document;

- h) As members of management, we believe that the offering document constitutes full, true and plain disclosure of all material facts relating to the affairs of the company including all events and transactions to January 19, 2023;
- i) The offering document does not contain any misrepresentation as to any matter or information contained therein as incorporated by reference;
- j) We have not knowingly withheld any financial records or any related data requested by you;
- k) No irregularities have occurred and nothing has come to light, which might reflect upon the honesty or integrity of any employee, agent, or officer of the company; and
- l) There have been no communications from any regulatory authority concerning non-compliance with laws or regulations, which could have a material effect on the financial statements.

Yours very truly,


Board Chair


Treasurer