

LUFF ENTERPRISES LTD.

NOTICE AND ACCESS NOTIFICATION TO SHAREHOLDERS ANNUAL GENERAL MEETING OF SHAREHOLDERS TO BE HELD ON THURSDAY, DECEMBER 8, 2022

You are receiving this notification because **Luff Enterprises Ltd.** (the “**Company**”), has opted to use the “notice and access” model for the delivery of its management information circular (the “**Circular**”) to the holders (the “**Shareholders**”) of common shares in the capital of the Company in respect of its annual general meeting of Shareholders to be held at 10:00 am (Pacific Daylight Savings Time) on Thursday, December 8, 2022 (the “**Meeting**”).

Under “notice and access” instead of receiving paper copies of the Circular, Shareholders are receiving this notice with information on how to access the Circular electronically. Shareholders will also be receiving a proxy or voting instruction form, as applicable, together with this notification to use to vote at the Meeting.

The use of this alternative means of delivery is more environmentally friendly and more economical. It reduces the Company’s paper use and it also reduces the Company’s printing and mailing costs.

MEETING DATE AND LOCATION

WHEN: Thursday, December 8, 2022
10:00 am PST

WHERE: Virtually via Zoom Meetings
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Physically at the Company’s registered and records office address located at Suite 800 – 543 Granville Street, Vancouver, B.C. V6C 1X8

We are continuously monitoring development of the coronavirus disease (“COVID-19”) outbreak. In light of the evolving public health guidelines related to COVID-19, we ask Shareholders to consider voting their shares by proxy and not attend the meeting in person. Those Shareholders who do wish to attend the Meeting in person, should carefully consider and follow the instructions of the federal Public Health Agency of Canada.

SHAREHOLDERS WILL BE ASKED TO CONSIDER AND VOTE ON THE FOLLOWING MATTERS AT THE MEETING:

- **FINANCIAL STATEMENTS:** To receive and consider the consolidated audited financial statements of the Company for the fiscal year ended December 31, 2021, together with notes and the independent auditor’s report thereto. *See section entitled “Financial Statements” in the Circular.*
- **FIX THE NUMBER OF DIRECTORS:** to fix the number of Directors of the Company at four. *See the section entitled “Election of Directors” in the Information Circular.*
- **ELECTION OF DIRECTORS:** to elect four Directors of the Company for the ensuing year. *See the section entitled “Election of Directors” in the Circular.*
- **APPOINTMENT AND REMUNERATION OF AUDITORS:** to appoint Kingston Ross Pasnak LLP, as auditor of the Company for the ensuing year and to authorize the Directors to fix their remuneration. *See the section entitled “Appointment of Auditor” in the Circular.*
- **APPROVAL OF THE COMPANY’S 2017 STOCK INCENTIVE PLAN:** to pass an ordinary resolution providing the required annual approval of the Company’s 2017 Incentive Stock Option Plan. *See the section entitled “Particulars of Matters to be Acted Upon – Annual Approval of 2017 Incentive Stock Option Plan” in the Circular.*
- **OTHER BUSINESS:** to transact such further or other business as may properly come before the Meeting or any adjournment or adjournments thereof.

SHAREHOLDERS ARE REMINDED TO REVIEW THE CIRCULAR PRIOR TO VOTING.

WEBSITES WHERE THE CIRCULAR IS POSTED:

The Circular can be viewed online under the Company's profile at www.sedar.com or on the Company's website at www.luffbrands.com

The Financial Statement Request Card is included with the proxy and voting instruction form.

HOW TO OBTAIN PAPER COPIES OF THE INFORMATION CIRCULAR

Shareholders may request paper copies of the Information Circular and other meeting materials, including the audited consolidated financial statements of the Company for the year ended December 31, 2021 and the report of the auditors thereon and related Management's Discussion and Analysis, by first class mail, courier, or the equivalent at no cost to the shareholder. Requests by email to Dan Deutsch at ddeutsch@dsavocats.ca or by calling toll-free at 1-888-787-0888. Requests may be made up to one year from the date the Circular was filed on SEDAR.

For Shareholders who wish to receive paper copies of the Circular in advance of the voting deadline, requests must be received **no later than Thursday, December 1, 2022**. The Information Circular will be sent to such Shareholders within three business days of their request if such requests are made before the Meeting. Following the Meeting, the Information Circular will be sent to such Shareholders within ten days of their request. **Requests must be made by email to ddeutsch@dsavocats.ca or by calling toll-free at 1-888-787-0888.**

VOTING

YOU CANNOT VOTE BY RETURNING THIS NOTICE. To vote your securities, you must vote using the method set out in the enclosed voting instruction form or proxy.

Registered Holders are asked to return their proxies using the following methods by the proxy deposit date noted on your proxy, which is by 10:00 am on Tuesday, December 6, 2022:

ONLINE:	Go to www.eproxy.ca and follow the instructions.
EMAIL:	Send to proxy@transferagent.ca
FACSIMILE:	Fax to National Securities Administrators Ltd at 604-559-8908.
MAIL:	Complete the form of proxy or any other proper form of proxy, sign it and mail it to: National Securities Administrators Ltd Suite 702, 777 Hornby Street, Vancouver, BC V6Z 1S4

Beneficial Holders are asked to return their voting instructions using the following methods at least one business day in advance of the proxy deposit date noted on your voting instruction form:

INTERNET:	Go to proxyvote.com and follow the instructions.
MAIL:	Complete the voting instruction form, sign it and mail it in the envelope provided.

Shareholders with questions about notice and access can call toll free at 1-888-787-0888