

OTCQB Certification

I, Araxie Grant, CFO of Flower One (“the Company”), certify that:

1. The Company is registered or required to file periodic reporting with the SEC or is exempt from SEC registration as indicated below (mark the box below that applies with an “X”):
 - Company is registered under Section 12(g) of the Exchange Act
 - Company is relying on Exchange Act Rule 12g3-2(b)
 - Company is a bank that reports to a Bank Regulator under Section 12(i) of the Exchange Act
 - Company is a bank that is non-SEC reporting but is current in its reporting to a Banking Regulator
 - Company is reporting under Section 15(d) of the Exchange Act.
 - Company is reporting under the Alternative Reporting Company Disclosure Guidelines
 - Company is reporting under Regulation A (Tier 2)
 - Other (describe) The Company is relying on Exchange Act Rule 12g3-2(b) and is beginning the process of transitioning its accounting as it moves to register its securities under Section 12(g) of the Exchange Act.
2. The Company is current in its reporting obligations as of the most recent fiscal year end and any subsequent quarters, and such information has been posted either on the SEC’s EDGAR system or the OTC Disclosure & News Service, as applicable.
3. The company is duly organized, validly existing and in good standing under the laws of British Columbia, Canada in which the Company is organized or does business.
4. The share information below is for the primary OTCQB traded security as of the latest practicable date:

Trading Symbol		<u>FLOOF</u>
The data in this chart is as of:		<u>June 15, 2022</u>
Shares Authorized	(A)	<u>Unlimited</u>
Total Shares Outstanding	(B)	<u>460,679,630</u>
Number of Restricted Shares ¹	(C)	<u>28,647,609</u>
Unrestricted Shares Held by Officers, Directors, 10% Control Persons & Affiliates	(D)	<u>109,129,835</u>
Public Float: <i>Subtract Lines C and D from Line B</i>	(E)	<u>322,902,186</u>
% Public Float: <i>Line E Divided by Line B (as a %)</i> ²	(F)	<u>70%</u>
Number of Beneficial Shareholders of at least 100 shares ³	(G)	<u>536</u>

¹ Restricted Shares means securities that are subject to resale restrictions for any reason. Your transfer agent should be able to provide the total number of restricted securities.

² Public Float means the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a “10 percent Control Person”), or any Affiliates thereof, or any Family Members of officers, directors, and control persons. Family Member shall mean a Person’s spouse, parents, children, and siblings, whether by blood, marriage or adoption, or anyone residing in such Person’s home. OTCQB traded securities are required to have a freely traded public float of at least 10% of the shares outstanding unless an exemption applies.

³ Beneficial Shareholder means any person who, directly or indirectly has or shares voting power of such security or investment power, which includes the power to dispose, or to direct the disposition of, such security. OTCQB traded securities are required to have at least 50 beneficial shareholders unless an exemption applies.

5. Convertible Debt:

The following is a complete list of all promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities that were issued or outstanding at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this OTCQB Certification:

Check this box if there were no promissory notes, convertible notes, or other convertible debt arrangements issued or outstanding at any point during this time period.

Date of Note Issuance	Principal Amount at Issuance (\$)	Outstanding Balance (\$)⁴	Maturity Date	Conversion Terms (e.g., pricing mechanism for determining conversion of instrument to shares)	# Shares Converted to Date	# of Potential Shares to be Issued Upon Conversion⁵	Name of Noteholder (entities must have individual with voting / investment control disclosed).⁶	Reason for Issuance (e.g., Loan, Services, etc.)
January 26, 2021 March 11, 2021 March 17, 2021	CAD\$24,118,000 (June 15, 2022 conversion price)	CAD\$23,779,000 (June 15, 2022 conversion price)	Three years from date of issuance	See indentures.	1,303,794 (339 Units)	91,454,034 (23,779 Units)	See attached "Schedule A"	Working capital, debt obligations and general corporate purposes
April 14, 2021 (restructuring of debentures)	March: CAD\$57,500,000 November: CAD\$20,850,000	See press release & MD&A Regarding "April 2021 Restructure"	January 31, 2024	See Attached Indentures, Press Release & MD&A Regarding "April 2021 Restructure"	N/A	See press release & MD&A Regarding "April 2021 Restructure"	Non-affiliate	General Corporate and Working Capital Purposes
Total Outstanding Balance:		CAD\$23,779,000		Total Shares:	1,303,794	91,454,034		

Use the space below to provide any additional details, including footnotes to the table above:

Please refer to the provided press releases and MD&A for complete terms.

⁴ The Outstanding Balance is to include accrued interest.

⁵ The total number of shares that can be issued upon full conversion of the Outstanding Balance. The number should not factor any "blockers" or limitations on the percentage of outstanding shares that can be owned by the Noteholder at a particular time. For purposes of this calculation, please use the current market pricing (e.g. most recent closing price, bid, etc.) of the security if conversion is based on a variable market rate.

⁶ International Reporting Companies may elect not to disclose the names of noteholders who are non-affiliates of the company. "Affiliate" is a Person that directly, or indirectly through one or more intermediaries, controls or is controlled by, or is under common control with, an officer, a director, or a shareholder beneficially owning 10 percent or more of the Company's outstanding shares.

6. The following is a complete list of any law firm(s) and attorney(s) that acted as the Company's primary legal counsel in preparing its most recent annual report. Include the firm and attorney(s) name if outside counsel, or name and title if internal counsel. (If no attorney assisted in putting together the disclosure, identify the person(s) who prepared the disclosure and their relationship to the company.) Please also identify any other attorney, if different than the primary legal counsel, that assisted the company during the prior fiscal year on any matter including but not limited to, preparation of disclosure, press releases, consulting services, corporate action or merger assistance, etc.

Osler, Hoskin & Harcourt LLP

Tracy Sandler, Partner

Osler, Hoskin & Harcourt LLP provided securities counsel to the Company.

1055 West Hastings Street
Suite 1700, The Guinness Tower
Vancouver BC V6E 2E9
Tel: 778.785.3000

Blake, Cassels & Greydon LLP

Kathleen Keilty, Partner

Blake, Cassels & Greydon LLP currently provide securities counsel to the Company.

595 Burrard Street
P.O. Box 49314, Suite 2600, Three Bentall Centre
Vancouver, British Columbia, V7X 1L3
Canada
+1-604-631-3300

Buchalter

Richard Ormond, Shareholder

Buchalter currently provides US counsel to the Company.

1000 Wilshire Boulevard
Suite 1500
Los Angeles, California 90017-1730
Tel: (213) 891-0700

7. The following is a complete list of third-party providers, including firm names and addresses, and primary contact names, engaged by the Company, its officers, directors or controlling shareholders, at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this OTCQB Certification, to provide investor relations services, public relations services, marketing, brand awareness, consulting, stock promotion, or any other related services to the Company. Please describe the services provided by each third-party provider listed below. If none, please state "None".

KCSA, Phil Carlson, 420 Fifth Ave Third Floor New York, NY 10018. KCSA provided investor relations services to the Company.

Marino Public Relations, Jordan Isenstadt, 747 3rd Ave Floor 18, New York, NY 10017. Marino PR provided investor and public relations to the Company.

8. Officers, Directors and 5% Control Persons:

The following is a complete list of Officers, Directors and 5% Control Persons (control persons are beneficial owners of five percent (5%) or more of any class of the issuer's equity securities), including name, address, and number of shares owned. Preferred shares, options, warrants that can be converted into common shares within the next 60 days should be included in the shareholdings listed below. **If any of the beneficial shareholders are corporate entities, provide the name and address of the person(s) owning or controlling such corporate entities.**

Name (First, Last)	City and State (and Country if outside US)	Number of Shares Owned (list common, preferred, warrants and options separately)	Percentage of Class of Shares Owned
Harry Ayvazian	Sherman Oaks, CA	80,748,668 common shares	17.53%
Kellen O'Keefe	Rancho Santa Fe, CA	18,000,000 RSUs, 1,250,000 Options, 300,000 Warrants (both as of December 31, 2021) 5,433 common shares (as of June 27, 2022)	3.96%
Salpy Boyajian	Las Vegas, NV	4,500,000 RSUS 200,000 Options, 60,000 Warrants (both as of December 31, 2021)	1.07%
Araxie Grant	Las Vegas, NV	250,000 RSUs (as of December 31, 2021)	.05%
Nitin Kaushal	Richmond Hill, Ontario, Canada	1,918,581 RSUs (as of December 31, 2021)	.41%
Eliza Gairard	South Kent, CT	1,587,016 RSUs (as of December 31, 2021)	.34%
Thomas Gesky	Mount Vernon, NY	675,570 commons shares (as of June 27, 2022) (RSUs post December 31, 2021 have not been granted)	.00%

Use the space below to provide any additional details, including conversion terms of any class of the issuer's equity securities:

Note, Flower One is currently under a Blackout period, where it has not recorded the grant of Options or RSUs since December 31, 2021.

9. Certification:

Date: June 27, 2022

Name of Certifying CEO or CFO: Araxie Grant

Title: CFO

Signature: /s/ Araxie Grant

(Digital Signatures should appear as "/s/ [OFFICER NAME]")