



IPG LAW GROUP, LLC

601 13th Street NW, Ste 900 S, Washington, DC 2005
133 W Main St, Norristown, PA 19401
8333 NW 53 St, Ste#450, Miami, FL 33178
5300 Spring Mountain Rd, Ste# E, Las Vegas, NV 89146

OFFICES IN: PENNSYLVANIA, FLORIDA, NEVADA, D.C.

Monday, August 12, 2024

OTC Markets Group, LLC
300 Vesey Street, 12th Floor
New York, New York 10282

RE: IPG Law Group LLC. 133 W Main Street, Norristown, PA 19401 Opinion of Counsel regarding Adequate Current Information for Global Roundtable Corporation (formerly known as Green Cures & Botanical Distribution Inc.) with the symbol: GRCU for fiscal year ended December 31, 2023

IPG Law Group LLC. has been retained to provide this Opinion of Counsel to Global Roundtable Corporation (the “Company”), a Colorado corporation with its principal office at 7535 East Ave, Suite 400, Denver, Colorado 80231 with the symbol: GRCU. The firm does not own any shares of the Company’s securities, and there is no agreement to receive shares of the Company for this firm’s services. Arthur Pitts is the individual responsible for drafting this letter and is licensed to practice law in the state of New York and The District of Columbia.

We have been requested to render a sufficiency of adequate current information opinion (this “Opinion”) in connection with the filing of an Annual Report for the period ended December 31, 2023, and other reports previously filed or uploaded to www.otcmarkets.com by the Company pursuant to the applicable Rules of the Securities Exchange Act of 1934 and the Securities Act of 1933, as amended.

In preparing this Opinion of Counsel, I have applied the applicable laws of the State New York (where I am licensed) and of the United States, regarding its corporate operations and level of disclosure of corporate information with regard to the Pink OTC Markets Disclosure Guidelines.

While preparing this Opinion, Counsel has reviewed the following documents (the “Documents”) relating to the Company as follows:

<u>PUBLISH DATE</u>	<u>TITLE</u>	<u>PERIOD END DATE</u>
08/12/2024	Annual Report – Amended Financial and Disclosure Statements	12/31/2023
02/23/2024	Quarterly Report- Financial and Disclosure Statements	9/30/2023
09/28/2023	Semi-Annual Report- Financial and Disclosure Statements	06/30/2023
06/02/2023	Quarterly Report –Financial and Disclosure Statements	03/31/2023

Counsel has also examined other related corporate information as necessary and information provided by the Company's management for the purposes of this letter. As to matters of fact, this firm has relied upon information obtained from the officers and directors of the Company, and other sources, and those sources are believed to be reliable. In rendering this opinion, I have examined and relied upon oral representations and documents provided to me by the Transfer Agent, the Company, and public records as well. I have assumed that (i) all statements and representations contained therein were accurate and truthful; (ii) all documents submitted to me were true and accurate; (iii) all signatures contained on any documents were genuine; (iv) all persons who signed documents had the legal capacity to do so; and (v) all original documents conform with all the documents submitted to me. The opinions and conclusions contained in this Opinion are based upon documentation and facts made available to this firm and are solely based on the accuracy of those documents and facts.

Further, Counsel has reviewed the prior disclosures posted by the Company with OTC Disclosure and News Service. All such information is believed to be accurate and reliable. If the facts and information in any or all of such documents are determined not to be true, this opinion is rescinded and to be deemed null and void. Counsel has discussed the above documentation, and the underlying assumptions this firm is relying upon, with the management of the Company.

Additionally, Counsel has personally conferred via Zoom with the Companies present management including, Robert Tanko, the Company's Chief Executive Officer, President and Director, as well as the Companies other Director, Paul Nelson, to discuss the information contained in the Company's disclosure statements. The party responsible for the preparation of the unaudited financial statements of the Company is Robert Tanko.

The Company has 8,000,000,000 (Eight Billion) authorized common shares of which 6,093,420,113 (Six Billion, Ninety-three Million, Four Hundred Twenty Thousand, One Hundred Thirteen) shares are issued and outstanding as of December 31, 2023. The Company also has 100 (One Hundred) authorized shares of Series A Super Preferred Stock, of which 1 (One) share is issued and outstanding. Further, the Company has Series B Convertible Preferred Stock, of which 5,000,000 (Five million) shares are authorized with 930,000 (Nine Hundred and Thirty Thousand) are outstanding. The Company also has Series C Convertible Preferred Stock, of which 15,000,000 (Fifteen Million) shares are authorized with 3,400,000 (Three Million Four Hundred Thousand) issued and outstanding, The Company's fiscal year end date is December 31.

The Company's Transfer Agent is Pacific Stock Transfer Company. with an address at 6725 Via Austi Parkway, Las Vegas, NV 89119 and their phone number is (800) 785-7782. An inquiry to the transfer agent was the source of confirmation of the Company's shares outstanding as provided by the Company. Additionally, a search of the SEC's EDGAR system confirmed that Pacific Stock Transfer, Company is a registered transfer agent. Further, to inquiry of management and directors of the corporation, to the best of this firm's knowledge, neither the Company nor any person or entity holding at least five percent (5%) of the corporation's stock has nor currently been under investigation by any federal or state regulatory authority for any violation of federal or state securities law.

The Company stated that that it is not and has not been a shell company as defined in Rules 405 of the Securities Act of 1933 and 12b-2 of the Securities Exchange Act of 1934. Counsel is unaware of the Company ever having indicated it was a Shell in any of its filings. This conclusion is based upon the interview with the management of the Company and review of its OTC disclosures. No person or entity other than OTC Markets is entitled to rely upon this opinion. OTC Markets, however, is granted full

and complete permission and rights to publish this document via the OTC Disclosure and News Service for viewing by the public and regulators. The public and OTC Markets Group may rely on the above in determining whether the Company has made adequate current information publicly available within the meaning of Rule 144(c)(2) of the Securities Act of 1933. The information which has been posted via OTC Disclosure and News Service constitutes adequate current public information is available within the meaning of S.E.C. Rule 144(c)(2) of the Securities Act, includes all the information that a broker-dealer would be required to obtain from an issuer in order to publish a quotation for its securities pursuant to Rule 15c2-11 under the Securities Exchange Act of 1934, and complies as to form with the OTC Markets Guidelines for Providing Adequate Current Information.

The opinions expressed herein are in reference to the laws of Colorado and where applicable to the laws of the United States. The undersigned Counsel is permitted to practice before the Securities and Exchange Commission and has not been prohibited from practice before the Commission. Counsel is not currently, nor has in the past five years, been the subject of an investigation, hearing, or proceeding by the SEC, the U.S. Commodity Futures Trading Commission (CFTC), the Financial Industry Regulatory Authority (FINRA), or any other federal, state, or foreign regulatory agency. Additionally, during the last five years Counsel has not been suspended or barred from practicing in any state or jurisdiction and has not been charged in a civil or criminal case.

Sincerely,

A handwritten signature in black ink, appearing to read 'APitts', with a stylized flourish at the end.

Arthur Pitts, ESQ
Partner