

September 18, 2019

To the Board of Directors
Organic India USA, LLC

We have audited the financial statements of Organic India USA, LLC (Organic India) as of and for the year ended March 31, 2019 and have issued our report thereon dated September 18, 2019. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 15, 2019, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Organic India. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on March 12, 2019.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Organic India are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during fiscal year 2019.

As described in Note 2, Organic India elected to apply the private company accounting alternative for goodwill, as developed by the Private Company Council. Under the accounting alternative, goodwill is amortized on a straight-line basis over a 10-year period. Additionally, customer-related intangibles and amounts ascribed to noncompete agreements have been subsumed into goodwill, and goodwill is assessed for potential impairment if events occur or circumstances change that indicate the fair value of Organic India may be less than its carrying value.

We noted no transactions entered into by Organic India during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were allocation of purchase price on business combination, intangible asset valuations, reserve for slow-moving inventory, allowance for chargebacks, valuation of inventory and accounts receivable, and assessment of going concern.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were *Dependence on Parent* paragraph in Note 2, Note 3 - Business Combinations, Note 7 - Related Party Transactions, and the disclosures on income taxes in Note 8.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

The following material misstatements detected as a result of audit procedures were corrected by management:

DR goodwill	\$450,000	
DR amortization expense	\$ 41,000	
DR income taxes payable	\$ 40,000	
DR deferred tax liability	\$ 41,000	
CR accumulated amortization		\$ 41,000
CR deferred tax liability		\$450,000
CR income tax expense		\$ 81,000

Approximate adjusting journal entry booked to update tax account balances based on CLEAN's tax provision.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting Organic India, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as Organic India 's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 18, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Organic India's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

To the Board of Directors
Organic India USA, LLC

September 18, 2019

This information is intended solely for the use of the board of directors and management of Organic India and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Plante & Moran, PLLC

A handwritten signature in black ink, appearing to read "Jim Cowgill", written in a cursive style.

Jim Cowgill

Attachment

Client: **Organic India USA, LLC**
 Y/E: **3/31/2019**

SUMMARY OF UNRECORDED POSSIBLE ADJUSTMENTS

The pretax effect of misstatements and classification errors identified would be to increase (decrease) the reported amounts in the financial statement categories identified below:

Ref. #	Description of Misstatement	Current Assets	Long-term Assets	Current Liabilities	Long-term Liabilities	Equity	Comprehensive Income	Revenue	Expenses	Income Effect
FACTUAL MISSTATEMENTS:										
A1	Difference between inventory detail and TB	\$ (26,482)							\$ 26,482	\$ (26,482)
A2	Difference between prepaid detail and TB	(10,443)							10,443	(10,443)
A3	Difference between rent expense detail and TB	15,732							(15,732)	15,732
A5	Deferred rent on 400 West lease			\$ 6,130					6,130	(6,130)
A6	Difference between Shopify DITs detail and TB	7,452						\$ 7,452		7,452
A7	Reclassify credit AR balances to AP and deferred revenue	39,105		39,105						
A8	Difference between A/R detail and TB	(14,554)				\$ (14,554)				
JUDGMENTAL ADJUSTMENTS:										
B1	To write off amount of A/R from chargeback disputes that are aged more than one year	(41,708)						(41,708)		(41,708)
PROJECTED ADJUSTMENTS:										
C1	Difference between cash balance per TB and cash balance per bank reconciliation	27,928	\$ -	-	\$ -	-	\$ -	27,928	-	27,928
	Total	\$ (2,970)	\$ -	\$ 45,235	\$ -	\$ (14,554)	\$ -	\$ (6,328)	\$ 27,323	\$ (33,651)

PASSED DISCLOSURES AND FINANCIAL STATEMENT PRESENTATION ISSUES:

D1 None