Birks Group Inc.

Amendment to Management Certification for 03/30/2026 originally published through the OTC Disclosure & News Service on 07/28/2026

Explanatory Note:
Amended

:

Management Certification

The undersigned, on behalf of Birks Group Inc. ("the Company"), certifies that the information provided herein is accurate and complete to the best of the Company's knowledge.

1. The Company is current in its disclosure obligations pursuant to the following reporting standard:

SEC Reporting Obligations

X ◌ The Company has a reporting obligation under Section 13 or 15(d) of the Exchange Act

◌ The Company has a reporting obligation under Regulation A (Tier 2)

◌ The Company has a reporting obligation under Regulation Crowdfunding (CF)

◌ Other (please describe) [ ]

Other Reporting Obligations

◌ The Company is a U.S. bank, bank holding company, or similar financial institution exempt from SEC registration, has a reporting obligation to a U.S. Bank Regulator and follows OTC Markets' Bank Reporting requirements.

◌ The Company is exempt from SEC registration and is reporting under the Alternative Reporting Standard

2. Indicate below whether the Company is a shell company (as defined in Rule 405 of the Securities Act of 1933, Rule 12b-2 of the Exchange Act of 1934 and Rule 15c2-11 of the Exchange Act of 1934):

   Yes: [☐] No: [☒]

3. Indicate below whether the Company is subject to Bankruptcy or reorganization proceedings.

   Yes: [☐] No: [☒]

4. The Company has a Verified Company Profile on OTCMarkets.com.

5. The Company is duly organized and in good standing under the laws of the state or jurisdiction in which the Company is organized or does business.

6. The Company understands and acknowledges its obligations to report company-related actions pursuant to Exchange Act Rule 10b-17 and FINRA Rule 6490.

7. The Company understands and acknowledges its obligations to publicly disclose material information in a timely manner in accordance with applicable U.S. federal securities laws, including but not limited to Section 10(b) of the Exchange Act and Rule 10b-5 thereunder.

8. The Company's transfer agent and its address are listed below. If the Company acts as its own transfer agent, indicate that by listing the Company and its information in the fields provided.[1]

   Transfer Agent: Computershare Trust Company N.A.
   Address: 111 Town Square Pl, Jersey City, New Jersey, 07310 USA

[1] OTCQX, OTCQB, and OTCID companies are required to retain a transfer agent that participates in the Transfer Agent Verified Shares Program. OTCID companies that act as their own transfer agent may submit data directly to OTC Markets.

9. The Company’s most recent Annual Report was prepared by:

Below is a list all law firm(s) and attorney(s) (including internal counsel) that acted as the Company’s primary legal counsel in preparing its most recent annual report or, if no attorney assisted in preparing the disclosure, the person(s) who prepared the disclosure and their relationship to the Company.

Holland & Knight:
Paul Monsour

Internal counsel:
Miranda Melfi

10. The Company’s Officers, Directors and 5% Beneficial Owners are listed below:

The table below provides information regarding all officers and directors of the Company, or any person that performs a similar function, regardless of the number of shares they own. To the best of the Company’s knowledge, it includes all individuals or entities beneficially owning 5% or more of any class of the issuer’s equity securities. To identify holders of 5% or more, companies may obtain a recent copy of their shareholder list that includes Non-Objecting Beneficial Owners or “NOBOs.” SEC Reporting companies may also research their beneficial ownership and insider transaction filings such as on Schedules 13G or 13D or on Forms 3, 4, and 5.

As of (latest practicable date): July 16, 2026

Individual Name (First, Last) or Entity Name (Include names of control person(s) if a corporate entity)	Position/Company Affiliation (ex: CEO, ≥ 5% beneficial owner)	City and State (Include Country if outside U.S.)	Number of Shares Owned (List common, preferred, warrants and options separately)	Class of Shares Owned	Percentage of Class of Shares Owned (undiluted)
Niccolò Rossi di Montelera	Executive Chairman and Interim Chief Executive Officer	Italy	0		
Davide Barberis Canonico	Interim President and Chief Operating Officer	United Kingdom	0		
Paola Farnesi	Director	Canada	0		
Maria Eugenia Girón	Director	Spain	0		
Deborah S. Trudeau	Director	Canada	0		
Aldo Battista	Vice President and Chief Financial Officer	Canada	0		
Maryame El Bouwab	Vice President, Merchandising, Planning & Supply Chain	Canada	50 000	A	0%
Miranda Melfi	Vice President, Human Resources, Chief Legal Officer	Canada	48 624	A	0%

	and Corporate Secretary				
Marco Pasteris	Vice President, Business Development and Corporate Operations	Canada	1 000	A	0%
Gassim Bangoura	Senior Director, Legal Affairs and Assistant Corporate Secretary	Canada	0		
The Grande Rousse Trust* (Discretionary trust)	Beneficial Owner	Bermuda	5,928,722 7,717,970	A B	49.5% 100%
Meritus Trust Company Limited*	Trustee of Beneficial Owner	Bermuda	5,928,722 7,717,970	A B	49.5% 100%
Montel S.à.r.l.*	Majority Shareholder who shares are owned by The Grande Rousse Trust	Luxembourg	5,128,722 3,717,970	A B	42.8% 48.2%
Mangrove Holding S.A.*	Majority Shareholder who shares are owned by The Grande Rousse Trust	Switzerland	800,000 4,000,000	A B	6.7% 51.8%
Jason Edward Maynard	Shareholder	USA	3,013,866	A	25.1%

* No one beneficial shareholder of Birks Group Inc.'s voting shares.

Any additional material details, including conversion terms of any class of the issuer's equity securities, are below:

As of March 28, 2026, we had 11,987,305 shares of Class A Voting shares and 7,717,970 shares of Class B Multiple Voting Shares outstanding. Class B Multiple Voting Shares are entitled to ten votes for each Class B Multiple Voting Share held, whereas holders of Class A Voting Shares are entitled to one vote per Class A voting Share held.

11. The Company has Convertible Debt as detailed below:

The following is a complete list of the Company's Convertible Debt which includes all promissory notes, convertible notes, convertible debentures, or any other debt instruments convertible into a class of the issuer's equity securities. The table includes all issued or outstanding convertible debt at any time during the last complete fiscal year and any interim period between the last fiscal year end and the date of this Certification.

[☒] **Check this box to confirm the Company had no Convertible Debt issued or outstanding at any point during this period.**

Date of Note Issuance	Principal Amount at Issuance ($)	Outstanding Balance ($) (include accrued interest)	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 Conversion.[2]	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g., Loan, Services, etc.)

Total Outstanding Balance: **Total Shares:**

Any additional material details, including footnotes to the table are below :

Signature:

Name of Principal Executive Officer or Principal Financial Officer: Aldo Battista

Title: Vice President and Chief Financial Officer

Date: July 23, 2026

Signature: /s/ ALDO BATTISTA

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

[2] 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.