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To:

Ontario Securities Commission
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Autorité des marchés financiers
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities, Prince Edward Island
The Office of the Superintendent of Securities, Newfoundland and Labrador

December 13, 2022

Dear Sir/Madam

Re: Notice of Change of Auditors of Calian Group Ltd.

We have read the Notice of Change of Auditor of Calian Group Ltd. dated December 13, 2022 and are in agreement with the statements contained in such Notice, except for statement 4 to which we are not in a position to agree or disagree.

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Mahesh Mani, CPA, CA
Partner, Audit
Chartered Professional Accountants, Licensed Public Accountants