

GREEN SHIFT COMMODITIES LTD.

NOTICE OF CHANGE OF AUDITORS

TO: DNTW Toronto LLP

AND TO: Horizon Assurance LLP

TAKE NOTICE THAT:

- (a) DNTW Toronto LLP, the former auditors of Green Shift Commodities Ltd. (the “Corporation”) tendered their resignation effective February 21, 2025, and the Board of Directors of the Corporation has appointed Horizon Assurance LLP, as successor auditors in their place, effective March 14, 2025;
- (b) the former auditors of the Corporation resigned on their own initiative due to the engagement partner’s transition from the former auditors to the successor auditors;
- (c) the resignation of DNTW Toronto LLP and the appointment of Horizon Assurance LLP in their place has been approved by the Board of Directors of the Corporation;
- (d) the former auditors did not perform audit nor issue an opinion on any of the financial statements of the Corporation since their appointment on October 24, 2024; and
- (e) there are no reportable events (as defined in section 4.11 (7) (e) of National Instrument 51-102).

DATED at Toronto, Ontario this 14th day of March, 2025.

BY ORDER OF THE BOARD OF DIRECTORS

“Trumbull Fisher”

Trumbull Fisher,
Director & Chief Executive Officer