NOTICE OF CHANGE IN YEAR-END
PARAGON ADVANCED LABS INC.

Pursuant to Section 4.8 of National Instrument 51-102 - *Continuous Disclosure Obligations*

1. Change in Financial Year-End

Pursuant to Section 4.8 of National Instrument 51-102 – *Continuous Disclosure Obligations*, Paragon Advanced Labs Inc. (the "**Corporation**") provides notice that the board of directors of the Corporation has authorized the change of the Corporation's financial year-end from March 31 to December 31.

2. Reason for the Change

On December 9, 2025, the Corporation completed a reverse take-over transaction by way of a three-cornered amalgamation whereby Britannia Mining Solutions Inc. (the "**RTO Acquirer**") and 16796788 Canada Ltd. ("**Subco**") amalgamated in accordance with a business combination agreement entered into amongst the Corporation, the RTO Acquirer and Subco. Each of the former shareholders of the RTO Acquirer exchanged their common shares of the RTO Acquirer for common shares of the Corporation on a one-for-ten basis (the "**RTO Transaction**"). The RTO Transaction constituted a reverse take-over of the Corporation by the RTO Acquirer. The Corporation has determined that they wish to retain December 31 as the Corporation's financial year end, rather than adopting the year-end of the RTO Acquirer. All references to "Old Financial Year-End" shall mean the RTO Acquirer's year end and all references to "New Financial Year-End" shall mean the Corporation's December 31 year end.

3. Old Financial Year-End

March 31.

4. New Financial Year-End

December 31.

5. The length and ending date of the periods, including the comparative periods, of each interim financial report and the annual financial statements to be filed for the reporting issuer's transition year and its new financial year are as follows:

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statements to New Financial Year	Interim Periods for Transition Year	Comparative Interim Periods to Interim Periods in Transition Year	Interim Periods for New Financial Year	Comparative Periods to Interim Periods in New Financial Year
9 months ended December 31, 2025	12 months ended March 31, 2025	12 months ended December 31, 2026	9 months ended December 31, 2025	Not Applicable	Not Applicable	3 months ended March 31, 2026	3 months ended March 31, 2025

						6 months ended June 30, 2026	6 months ended June 30, 2025
						9 months ended September 30, 2026	9 months ended September 30, 2025

6. **The filing deadlines, prescribed under sections 4.2 and 4.4 of National Instrument 51-102 – *Continuous Disclosure Obligations*, for the annual financial statements and interim financial reports for the reporting issuer's transition year.**

   The Corporation is required to file annual financial statements for the year ended December 31, 2025 on or before April 30, 2026, an interim financial statement for the three months ended March 31, 2026 on or before June 1, 2026, an interim financial statement for the six months ended June 30, 2026 on or before August 31, 2026 and an interim financial statement for the nine months ended September 30, 2026 on or before November 30, 2026.

Dated: January 26, 2026

PARAGON ADVANCED LABS INC.

Per: *(signed) Peter Shippen*
Name: Peter Shippen
Title: Chief Executive Officer and Director