

GLOW LIFETECH CORP.
NOTICE OF CHANGE OF AUDITORS
PURSUANT TO NATIONAL INSTRUMENT 51-102 ("NI 51-102")

April 24, 2024

TO: JACKSON & CO., LLP

AND TO: JONES & O'CONNELL LLP

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Manitoba Securities Commission
Autorité des Marchés Financiers
Financial and Consumer Affairs Authority of Saskatchewan

Notice is hereby given that, on April 12, 2024, Jackson & Co., LLP (the "**Auditor**"), resigned as auditor of Glow Lifetech Corp. (the "**Corporation**") on its own initiative, and the Audit Committee and the Board of Directors of the Corporation accepted such resignation. On April 24, 2024, the Audit Committee and the Board of Directors of the Corporation appointed Jones & O'Connell LLP (the "**New Auditor**") as the Auditor's replacement.

The Auditor did not express any modified opinion in its auditor's report for the financial statements of the Corporation for the fiscal year ended December 31, 2022 (the "**2022 Statements**") and the fiscal year ended December 31, 2021 (the "**2021 Statements**"), during which the Auditor was the Corporation's auditor.

The Corporation has requested the Auditor and the new Auditor each furnish a letter addressed to the securities administrators in each province in which the Corporation is a reporting issuer stating whether or not they agree with the information contained in the notice. A copy of each such letter to the securities administrators will be filed with this notice.

On February 20, 2024, the Professional Conduct Committee of the Chartered Professional Accounts of Ontario ("**CPA Ontario**") published a statement of allegations (the "**Statement of Allegations**") with respect to the Auditor that may impact the 2022 Statements, a copy of which can be accessed [here](#).

The Statement of Allegations make allegations that the Auditor, while engaged to perform the audit of the Corporation in connection with the 2021 Statements, failed to perform its professional services in accordance with generally accepted standard of practice of the profession, in that: (a) it failed to agree to the terms of engagement with management or those charged with governance prior to performing the engagement; (b) it failed to communicate as required with those charged with governance in writing on a timely basis; (c) it failed to plan or document in a sufficient and appropriate manner the overall audit strategy and plan; (d) it failed to perform appropriate procedures for the continuance of the client relationship and the audit engagement at the beginning of the 2021 audit engagement; (e) it failed to evaluate compliance with relevant ethical requirements including those related to independence; (f) it failed to satisfy himself that sufficient appropriate audit evidence had been obtained to support the conclusions reached and the content of the auditor's report prior to its issuance; (g) it failed to assemble the audit documentation in the audit file and complete the administrative process of assembling the final audit file on a timely basis after the date of the auditor's report; (h) it failed to ensure that an engagement quality control review was performed; (i) it failed to ensure proper disclosure of the accounting policies used to measure the Consolidated Statement of Position item "Inventory 99,741"; (j) it failed to design and perform audit procedures to test the appropriateness of journal entries and other adjustments; (k) it failed to

design and perform audit procedures to review accounting estimates for biases and to evaluate the risk of material misstatement due to fraud; (l) it failed to design and perform sufficient and appropriate audit procedures with respect to the existence and completeness of the Consolidated Statement of Financial Position item “Inventory 99,741”; (m) it failed to design and perform sufficient and appropriate audit procedures with respect to the accuracy, valuation, occurrence and completeness of Consolidated Statement of Financial Position item “Investment in subsidiary (note 8) 1,700,625”; (n) it failed to obtain sufficient appropriate audit evidence to support the Consolidated Statement of Position item “Intangibles (note 9) 333,333”, namely intellectual property; (o) it failed to obtain sufficient appropriate audit evidence with respect to the appropriate treatment of leased equipment, in the amount 68,854, recognized in the Consolidated Statement of Financial Position item “Capital Assets”; (p) it failed to perform sufficient and appropriate substantive audit procedures on the valuation of share-based payments; (q) it failed to design and perform further audit procedures in order to obtain sufficient appropriate audit evidence about the assessed risks of material misstatement arising from related party relationships and transactions; (r) it failed to determine whether the overall audit strategy and audit plan needed to be revised as a result of identified misstatements during the audit; (s) it failed to include an Other Matters paragraph in the auditor’s report, indicating that the prior period financial statements were audited by a predecessor auditor, the type of opinion by the predecessor auditor, if the opinion was modified, including reasons therein, and the date of that report; and (t) it failed to include an “Other Information” section in the auditor’s report, as required for a listed entity audit.

The Statement of Allegations make allegations that the Auditor, while engaged to perform the audit of the Corporation in connection with the 2022 Statements, failed to perform its professional services in accordance with generally accepted standard of practice of the profession, in that: (a) it failed to perform appropriate audit procedures for the continuance of the client relationship and the audit engagement at the beginning of the 2022 audit engagement; (b) it failed to evaluate compliance with relevant ethical requirements including those related to independence; (c) it failed to communicate in writing, prior to the issuance of the auditor’s report, with those charged with governance, including relevant ethical requirements regarding independence; (d) it failed to satisfy himself that sufficient appropriate audit evidence had been obtained to support the conclusions reached and the content of the auditor’s report prior to its issuance; (e) it failed to design and perform audit procedures to test the appropriateness of journal entries and other adjustments; (f) it failed to design and perform audit procedures to review accounting estimates for biases and to evaluate the risk of material misstatement due to fraud; (g) it failed to perform sufficient and appropriate audit procedures to support the intangible impairment loss amounting to \$333,333 disclosed in Note 9 of the Consolidated Financial Statements; (h) it failed to properly document the appropriate accounting treatment for warrants modification in the share-based payments; and (i) it failed to include an “Other Information” section in the auditor’s report, as required for a listed entity audit.

The various allegations of professional misconduct towards the Auditor may result in possible sanctions, including, supervised practice and a possible practice restriction prohibiting the Auditor from performing public company audits. These possible enforcement actions were a factor in the Auditor's resignation. Investors are cautioned that the allegations of professional misconduct contained in the Statement of Allegations may affect the assurances placed on the 2022 Statements and the 2021 Statements.

The Corporation has delivered a copy of the Statement of Allegations to the New Auditor.

There have been no modified opinions in the Auditor's reports on any of the Corporation's financial statements for the two most recently completed fiscal years nor for any period subsequent to the most recently completed fiscal year.

In the opinion of the Corporation, prior to the resignation, and as at the date hereof, there were no reportable events as defined in National Instrument 51-102 – *Continuous Disclosure Obligations* (Part 4.11).

The contents of this Notice, the appointment of the New Auditor, and the resignation of the Auditor were

approved by the Audit Committee and the Board of Directors of the Corporation.

DATED the 24th day of April, 2024.

GLOW LIFETECH CORP.

(Signed) "Josh Bald"

Name: Josh Bald

Title: Chief Financial Officer