

**NOTICE OF CHANGE OF AUDITOR**  
**STAR NAVIGATION SYSTEMS GROUP LTD.**  
**(the "Corporation")**

The Corporation hereby gives notice, pursuant to section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations ("NI 51-102"), as follows:

- 1) On September 12, 2017, the board of directors of the Corporation decided to replace the auditor of the Corporation, Collins Barrow Toronto LLP with DNTW Toronto LLP.
- 2) The change of auditor of the Corporation was approved by the Corporation's board of directors.
- 3) There have not been any reservations in the auditor's reports for the "relevant period" (as such term is defined in NI 51-102).
- 4) In the Corporation's opinion there have been no "reportable events" (as such term is defined in NI 51-102).

**DATED** this 23<sup>rd</sup> day of September 2017.

**STAR NAVIGATION SYSTEMS GROUP LTD.**

Per: \_\_\_\_\_

  
Viraf S. Kapadia  
Chief Executive Officer