



## NOTICE OF CHANGE OF AUDITOR

TO: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

AND TO: Grant Thornton LLP, Chartered Professional Accountants

AND TO: Clearhouse LLP, Chartered Professional Accountants

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This Notice of Change of Auditor is made pursuant to Section 4.11 of Part 4 of National Instrument 51-102 - *Continuous Disclosure Obligations* ("**NI 51-102**").

1. Grant Thornton LLP has resigned as auditor of PUDO Inc. (the "**Corporation**") effective January 18, 2022 (the "**Effective Date**").
2. The audit committee of the board of directors and the board of directors of the Corporation have appointed Clearhouse LLP as the successor auditors of the Corporation as of the Effective Date to hold office until the next annual meeting of shareholders of the Corporation, at which time Clearhouse LLP will be proposed for appointment as the auditor of the Corporation.
3. There have been no reservations or modified opinions in the auditor's reports of Grant Thornton LLP on the financial statements of the Corporation for: (a) the audit of the two most recently completed fiscal years of the Corporation; or (b) any period subsequent to the most recently completed period for which an audit report was issued and preceding the effective date of the resignation of Grant Thornton LLP.
4. There have been, in the opinion of the Corporation, no reportable events (as such term is defined in NI 51-102).

The audit committee of the board of directors and the board of directors of the Corporation has approved this Notice of Change of Auditor.

**DATED** at Mississauga, Ontario this 18<sup>th</sup> day of January, 2022.

**PUDO Inc.**

Per: Frank Coccia  
Frank Coccia  
Chief Executive Officer