BLUE HORIZON GLOBAL CAPITAL CORP.
NOTICE OF CHANGE OF AUDITOR

To: **Ontario Securities Commission**
             Alberta Securities Commission
             British Columbia Securities Commission

And To: **Zeifmans LLP**
             Wasserman Ramsay, Chartered Professional Accountants

Re: **Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 -** *Continuous Disclosure Obligations* **("NI 51-102")**

Notice is hereby given pursuant to section 4.11 of NI 51-102 of a change of auditor of Blue Horizon Global Capital Corp. (the "**Company**").

1.   On February 20, 2024, Wasserman Ramsay, Chartered Professional Accountants (the "**Former Auditor**") provided the Company with a formal resignation as auditor of the Company effective as of June 8, 2023. The Former Auditor resigned on its own initiative.

2.   The Audit Committee of the Company has considered the Former Auditor's resignation and has recommended that Zeifmans LLP (the "**Successor Auditor**"), be appointed to fill in the vacancy created by the resignation of the Former Auditor until the next annual meeting of shareholders of the Company.

3.   The Board of Directors of the Company has considered the recommendation of the Audit Committee and has appointed the Successor Auditor as auditor of the Company, effective March 14, 2024.

4.   There were no reservations in the Former Auditor's reports on the financial statements of the Company for:

     (a)   the two most recently completed financial years; or
     (b)   for any period subsequent hereto for which an audit report was issued and preceding the effective date of the resignation of the Former Auditor.

5.   In the opinion of the Audit Committee and the Board of Directors of the Corporation, there are no reportable events, as such term is defined in subparagraph 4.11(1) of NI 51-102.

6.   The Notice and Letters of the Auditors have been reviewed by the Audit Committee and the Board of Directors.

Dated this 14th day of March, 2024.

Blue Horizon Global Capital Corp.

Per: *(s) "Philip Wong"*
       Name: Philip Wong
       Title: Chief Executive Officer