

NOTICE OF CHANGE OF AUDITOR
Pursuant to National Instrument 51-102

July 14, 2022

TO: Smythe LLP (the “Former Auditor”)

AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
The Canadian Securities Exchange

Dear Sirs/Mesdames:

**RE: NOTICE REGARDING CHANGE OF AUDITOR PURSUANT TO
NATIONAL INSTRUMENT 51-102**

Notice is hereby given, pursuant to Section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations (“**NI-51-102**”) of a change of auditor of Aquarius AI Inc., (the “**Company**”).

1. The Former Auditor has resigned as auditor of the Company, effective July 11, 2022. The Former Auditor resigned on its own initiative.
2. The Company’s Audit Committee has considered Former Auditor’s resignation and is actively considering options for a new auditor for the Company but has not yet recommended a replacement auditor to fill the vacancy.
3. The Former Auditor did not express any modified opinion on its report of the Company’s financial statements relating to the period ended December 31, 2021. The Former Auditor did not review the quarterlies up to the date of its resignation.
4. There are no reportable events (as defined in section 4.11 of NI 51-102).

AQUARIUS AI INC.

“Christopher Bradley”

Christopher Bradley, Chief Executive Officer