



P2EARN INC.
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NOTICE OF CHANGE OF AUDITOR

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

And To: **Smythe LLP (the “Former Auditor”)**
GreenGrowth CPA’s (the “Successor Auditor”)

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 P2Earn Inc. (formerly *Aquarius AI Inc.*) (the “**Company**”).

1. On July 11, 2022, Smythe LLP (the “**Former Auditor**”) provided the Company with a formal resignation as auditor of the Company effective as of July 11, 2022. 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 GreenGrowth CPA’s (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 February 22, 2023.
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 13th day of February, 2024.

P2EARN INC

(s) Alex Lineton
Chief Executive Officer