

PlantFuel Life Inc.
4th floor – 80 Atlantic Ave
Toronto, ON M6K 1X9
(The "Company")

NOTICE OF CHANGE OF AUDITOR
(The "Notice")

To: RSM Canada LLP
And To: GreenGrowth CPAs
Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Canadian Securities Exchange

1. The directors of the Company do not propose to re-appoint RSM Canada LLP, as auditors for the Company; and
2. The directors of the Company propose to appoint GreenGrowth CPAs, as auditors of the Company, effective December 7, 2023, to hold office until the next annual meeting of the Company.

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"), the Company confirms that:

1. RSM Canada LLP was asked to resign as auditor of the Company, effective December 7, 2023, to facilitate the appointment of GreenGrowth CPAs of 10250 Constellation Blvd. Los Angeles, CA 90067 7100;
2. RSM Canada LLP has not expressed any reservation in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which RSM Canada LLP issued an audit report in respect of the Company and the date of this Notice;
3. Following a recently completed inspection of the Company's audit file for the year ended September 30, 2022, the Company is diligently reviewing its accounting policies for inventory, especially in relation to certain sales agreements. This encompasses evaluating the appropriateness of the presentation and classification of liabilities associated with the right of return and right to recover products from customers. Additionally, efforts are focused on substantiating the existence, condition, and valuation of inventories as of September 30, 2022. As neither the Company, nor RSM Canada LLP have reached a conclusion on these matters, they are considered an unresolved issue as defined in NI 51-102.
4. The Notice and Auditor's letters have been reviewed by the Audit Committee and the Board of Directors.

Dated as of the 7th day of December 2023.

PlantFuel Life Inc.

/s/ Tony Qian
Tony Qian, CEO/Director