

**SPOTLITE360 IOT SOLUTIONS, INC.
NOTICE OF CHANGE OF AUDITOR**

TO: Smythe LLP

AND TO: Reliant CPA PC

TAKE NOTICE THAT:

- (a) Smythe LLP the former auditors (the “Former Auditors”) of Spotlite360 IOT Solutions, Inc. (the "Corporation") have been requested to tender their resignation as the auditors of the Corporation effective January 6, 2023 and the directors of the Corporation on January 6, 2023 appointed Reliant CPA PC (the “Successor”), as the Corporation’s successor auditors;
- (b) the Former Auditors were requested to resign by the Corporation;
- (c) the resignation of the Former Auditors and the appointment of the Successor has been approved by the audit committee and confirmed by the board of directors of the Corporation;
- (d) there have been no reservations contained in the Former Auditor's reports on any of the previous financial statements of the Corporation; and
- (e) there are no reportable events (as defined in National Instrument 51-102).

DATED at Vancouver, British Columbia, Canada this 6th day of January, 2023.

BY ORDER OF THE BOARD

“Tim Harvie”

Tim Harvie, Chief Executive Officer