



NOTICE OF CHANGE OF AUDITOR

NetCents Technology Inc. (the “**Company**”) hereby gives notice pursuant to National Instrument 51-102 (“**NI 51-102**”) that:

- (a) On January 26, 2022, Davidson & Company LLP, Chartered Professional Accountants, of 1200-609 Granville St, Vancouver, British Columbia V7Y 1G6 (the “**Former Auditor**”) resigned as the auditor of the Company at the Company’s request.
- (b) The Company’s Audit Committee considered and recommended to the Board of Directors the acceptance of the Former Auditor’s resignation, and further recommended the appointment of Antares Professional Corporation, Chartered Professional Accountants (PKF Antares) of #400 - 906 12 Ave. SW, Calgary, AB T2R 1K7, as the successor auditor.
- (c) None of the Former Auditor’s reports on the consolidated financial statements of the Company for the two most recently completed financial years or any subsequent period express a modified opinion.
- (d) There have been no “reportable events”, as that term is defined in NI 51-102.
- (e) The Company’s Board of Directors, on the recommendation of its Audit Committee, has approved the appointment of Antares Professional Corporation, Chartered Professional Accountants (PKF Antares), Chartered Professional Accountants as its new auditor to fill the vacancy created by the resignation of the Former Auditor.

DATED this 27 day of January, 2022.

NETCENTS TECHNOLOGY INC.

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Per: Clayton Moore
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Clayton Moore
Chief Executive Officer