

**AUSTRALIS CAPITAL INC.  
(DBA AUDACIOUS)  
376 Warm Springs Road, Suite 190, Las  
Vegas, Nevada Telephone: 800 898-0648  
(the “Company”)**

**NOTICE OF CHANGE OF AUDITOR  
(the “Notice”)**

**To: Baker Tilly LLP**

**And To: Macias Gini & O’Connell LLP**

**And To: British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
Manitoba Securities Commission  
Ontario Securities Commission  
Autorité des Marchés Financiers  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities Office (Prince Edward Island)  
Financial Services Regulation Division, Newfoundland & Labrador  
Government of Yukon, Department of Community Services  
Legal Registries Division, Government of Nunavut  
Government of Northwest Territories – Securities Registry**

Pursuant to section 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”), the Company hereby provides notice of the following:

1. Baker Tilly LLP, Chartered Professional Accountants, (“**Baker Tilly**”) was asked to resign as auditor of the Company, effective February 28, 2022, to facilitate the appointment of Macias Gini & O’Connell LLP (“**MGO**”), of Suite 300, 111 Pacifica, Irvine CA 92618.
2. The resignation of Baker Tilly and the appointment of MGO was considered and approved by the Audit Committee and Board of Directors of the Company.
3. Baker Tilly has not expressed any modified opinion in its audit reports for the period commencing at the beginning of the Company’s two most recent financial years and ending at the date of this notice.
4. In the opinion of the Board of Directors of the Company, no “reportable event” as defined in NI 51-102 has occurred in connection with the audits of the most recently completed fiscal year of the Company nor any period from the most recently completed financial period for which Baker Tilly issued an audit report in respect of the Company and the date of this Notice.

The Company hereby requests each of Baker Tilly and MGO to: (a) review this change of auditor notice; (b) prepare a letter addressed to the regulator or securities regulatory authority in each of the provinces and territories of Canada stating, for each statement in this change of auditor notice, whether it (i) agrees, (ii) disagrees, and the reasons why, or (iii) has no basis to agree or disagree; and (c) deliver that letter to the Corporation within seven days after the date of its resignation or appointment, as the case may be.

Dated as of the 7<sup>th</sup> day of March, 2022.

**AUSTRALIS CAPITAL INC.**

*(signed) "Jon Paul"*

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Jon Paul,  
Chief Financial Officer