

**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: Macias Gini & O’Connell LLP

And To: BF Borgers CPA PC

1. Macias Gini & O’Connell LLP, Certified Public Accountants, have resigned as auditors of the Company effective February 9, 2023, having not started the audit of the Company’s financial statements for the Company’s fiscal year ended March 31, 2022; and
2. the Company’s audit committee and the directors of the Company proposes to appoint BF Borgers CPA PC, Certified Public Accountants, as auditors of the Company, effective February 14, 2023, to complete the audit of the Company’s financial statements for fiscal year ended March 31, 2022, and 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. Macias Gini & O’Connell LLP, Certified Public Accountants, have resigned as auditor of the Company, effective February 9, 2023;
2. Macias Gini & O’Connell LLP have not reviewed the Company’s audited financial statements for fiscal year ended March 31, 2020 as audited by Squar Milner LLP, Certified Public Accountants and have not reviewed the Company’s audited financial statements for fiscal year ended March 31, 2021 as audited by Baker Tilly US, LLP, nor has Macias Gini & O’Connell LLP started the audit of the Company’s financial statements for the Company’s fiscal years ended March 31, 2022;
3. the Company have engaged BF Borgers CPA PC, Certified Public Accountants, as the Company’s auditors, effective February 14, 2023; to complete the audit of the Company’s financial statements for fiscal year ended March 31, 2022, and to hold office as auditors of the Company until the next annual meeting of the Company; and
4. the Notice has been reviewed by the Audit Committee and the Board of Directors of the Company.

Dated as of the 23rd day of February, 2023.

AUSTRALIS CAPITAL INC. (DBA AUDACIOUS)



Terry Booth
Chief Executive Officer