

ZEU TECHNOLOGIES, INC.
2700-1000 Sherbrooke Street West
Montreal, Quebec H3A3G4

NOTICE OF CHANGE OF AUDITOR

To: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

And To: DALE MATHESON CARR-HILTON LABONTE LLP, Chartered Accountants
Yet To Be Appointed Chartered Accountants

Re: Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102
–Continuous Disclosure Obligations (“NI 51-102”)

Notice is hereby given pursuant to section 4.11 of NI 51-102 of a change of auditor of ZeU Technologies, Inc. (the “**Corporation**”).

1. The resignation of Dale Matheson Carr-Hilton Labonte LLP (the “**Former Auditor**”) on November 10, 2021, as auditors of the Corporation be accepted.
2. The Audit Committee of the Corporation has considered the Former Auditor’s resignation and has yet to appoint a new auditor.
3. There were no reservations in the Former Auditor’s reports on the financial statements of the Corporation for: (a) the two most recently completed financial years; or (b) for any period subsequent hereto for which an audit report was issued and preceding the effective date of the resignation of the Former Auditor.
5. In the opinion of the Audit Committee and the Board of Directors of the Corporation, there are no reportable events, as such term is defined in subparagraph 4.11(1) of NI 51-102.
6. The Notice and Letters of the Auditors have been reviewed by the Audit Committee and the Board of Directors.

Dated this 15th day of December, 2021.

ZEU TECHNOLOGIES, INC.

By: /s/ Neha Tally
NEHA TALLY, Corporate Secretary