

**BYT HOLDINGS LTD.**  
**(the “Corporation”)**

**NOTICE OF CHANGE OF AUDITOR**  
**Pursuant to National Instrument 51-102 (Part 4.11)**

**TO:           British Columbia Securities Commission**  
**Ontario Securities Commission**

**AND TO:     MNP LLP, Chartered Professional Accountants**

In accordance with National Instrument 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”), notice is hereby given that:

1.     MNP LLP, Chartered Professional Accountants (the “**Former Auditor**”) has resigned as auditors of the Corporation effective April 20, 2022, of its own initiative;
2.     The board of directors (the “**Board**”) and the audit committee of the Corporation have approved the resignation of the Former Auditor;
3.     No financial statements have expressed a modified opinion during the period that the Former Auditor was first appointed by the Corporation and the date of this notice;
4.     The Former Auditor advised the Board that it is of the opinion that the alleged undisclosed related party transactions by the former Chief Executive Officer and Director of the Corporation, Mr. Vincent Lim (the “**Alleged Transactions**”), constitute a “reportable event” for an “unresolved issue”, as such terms are defined in NI 51-102. Details regarding the Alleged Transactions can be found in the Corporation’s news release dated December 1, 2021;
5.     The Board has created a special committee to review and investigate certain matters, including the Alleged Transactions, and retained Baker Tilly (Singapore) to conduct a forensic review and investigation of the Alleged Transactions and related matters;
6.     The Board and the audit committee of the Corporation have discussed the Alleged Transactions with the Former Auditor; and
7.     The Corporation has authorized the Former Auditor to respond fully to all inquiries of any successor auditor concerning the Alleged Transactions.

Dated as of the 25<sup>th</sup> day of April, 2022

**BYT HOLDINGS LTD.**

Per: "Tan Tee Ween"  
Tan Tee Ween  
Interim Chief Executive Officer