

NOTICE OF CHANGE OF AUDITOR

To: Baker Tilly WM LLP, Chartered Professional Accountants
MNP LLP, Chartered Professional Accountants

Re: Pangea Natural Foods Inc. (the “**Company**”)
Notice of Change of Auditor (the “**Notice**”)

In compliance with Section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations (“**NI 51-102**”), please be advised as follows:

1. The Company has decided to change its auditor from Baker Tilly WM LLP, Chartered Professional Accountants, of 900 - 400 Burrard Street, Vancouver, British Columbia, V6C 3B7, to MNP LLP, Chartered Professional Accountants, of 2200 – 1021 West Hastings Street, Vancouver, British Columbia, V6E 0C3.
2. The date of said change of auditor is September 11, 2023.
3. Baker Tilly WM LLP, Chartered Professional Accountants, has resigned on its own initiative.
4. The resignation of Baker Tilly WM LLP, Chartered Professional Accountants, and the appointment of MNP LLP, Chartered Professional Accountants, have been approved by the Company’s board of directors.
5. None of the reports of Baker Tilly WM LLP, Chartered Professional Accountants, on any of the Company’s financial statements relating to the “relevant period” (as such term is defined in section 4.11(1) of NI 51-102) expressed a modified opinion.
6. There has not been a “reportable event” (as such term is defined in section 4.11(1) of NI 51-102), which occurred in connection with the audit of the financial years ended October 31, 2022, and October 31, 2021, or for any period subsequent thereto.

Dated this 11th day of September, 2023.

PANGEA NATURAL FOODS INC.

/s/ Rubens Tse
Rubens Tse
Chief Financial Officer

List of Addresses

British Columbia Securities Commission
P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia V7Y 1L2

Alberta Securities Commission
Suite 600, 250 – 5th Street SW
Calgary, Alberta T2P 0R4

Ontario Securities Commission
20 Queen Street West, 22nd Floor
Toronto, Ontario M5H 3S8