

November 12, 2024

TO: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Dear Sirs/Madams:

Re: Pangea Natural Foods Inc. (the “Company”)

Pursuant to National Instrument 51-102 Continuous Disclosure Obligations, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated November 12, 2024, (“the Notice”) and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to SHIM & Associates LLP.



Yours very truly,
Chartered Professional Accountants
Vancouver, BC