

**QUANTUM eMOTION CORP.**

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

**AND TO: KPMG LLP / KPMG s.r.l./s.e.n.c.r.l.  
600, Maisonneuve Ouest  
Suite 1500  
Montréal, Québec, H3A 0A3**

**AND TO: Audacie Inc.  
7055, Taschereau Blvd.  
Suite 500  
Brossard, Québec, J4Z 1A7**

**RE: NOTICE OF CHANGE OF AUDITORS (the “Notice”)  
QUANTUM eMOTION CORP. (the “Corporation”)  
Issuer No. 000026863**

**NOTICE IS HEREBY GIVEN** by the Corporation pursuant to Part 4.11 of National Instrument 51-102 (“**NI 51-102**”), as follows:

In accordance with Part 4.11 of NI 51-102 we confirm that:

- a) KPMG LLP (the “**Predecessor Auditor**”) has resigned as auditor of the Corporation effective December 5th , 2024 at the request of the Corporation to facilitate the appointment of Audacie inc. (the “**Successor Auditor**”) as successor auditor of the Corporation;
- b) The resignation of the Predecessor Auditor and the appointment of the Successor Auditor effective December 5th, 2024 as auditor of the Corporation were considered and approved by the Board of Directors of the Corporation;
- c) There is no auditor’s report of the Predecessor Auditor on the financial statements of the Corporation for the two years ended December 31, 2023 and 2022 or any subsequent period until its resignation date which expressed modified opinions as to departures from generally accepted accounting principles or limitation in the scope of the audit; and
- d) There are no reportable events.

Dated this 5th day of December 2024

**QUANTUM eMOTION CORP.**

Per: (s) *Marc Rousseau*  
Marc Rousseau,  
Chief Financial Officer