

NOTICE OF CHANGE OF AUDITOR

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

AND TO: **Deloitte LLP

Welch LLP**

TAKE NOTICE THAT Martello Technologies Group Inc. (the "Corporation") hereby provides notice pursuant to National Instrument 51-102 Continuous Disclosure Obligations ("NI 51-102") of a change of auditors from **Deloitte LLP** ("**Deloitte**") to **Welch LLP** ("**Welch**") effective **December 2, 2023**.

TAKE FURTHER NOTICE THAT:

1. **Deloitte**, the former independent auditor of the Corporation, tendered its resignation effective **December 2, 2022** and the Corporation has appointed **Welch** in its place.
2. The resignation of **Deloitte** and the appointment of **Welch** in its place have been recommended by the Audit Committee of the Board of Directors of the Corporation (the "Board") and approved by the Board.
3. There have been no reservations contained in **Deloitte's** auditors' reports on any of the financial statements of the Corporation commencing at the beginning of the two most recently completed fiscal years and ending on **March 31, 2022 and 2021**.
4. There are no reportable events (as defined under Section 4.11(1) of NI 51-102).
5. The Corporation has requested **Deloitte** and **Welch** to each furnish a letter addressed to the securities administrators in each province in which the Corporation is a reporting issuer stating whether or not they agree with the information contained in this notice. A copy of each such letter to the securities administrators will be filed with this notice.

DATED as of this 1 day of December, 2022.

Martello Technologies Group Inc.



Name: **Jim Clark**
Title: Chief Financial Officer