

# IMPACT DEVELOPMENT GROUP INC.

40 Temperance St., Suite 2700, Toronto, Ontario, M5H 0B4

## Notice of Change of Auditors

Pursuant to National Instrument 51-102

### NOTICE OF CHANGE OF AUDITOR

#### TO:

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission

#### AND TO:

MNP LLP  
Horizon Assurance LLP

**RE:** Change of Auditor Notice Pursuant to Section 4.11 of National Instrument 51-102 –  
Continuous Disclosure Obligations (“**NI 51-102**”)

1. Notice is hereby given of a change of auditor of Impact Development Group Inc. (the “**Company**”).
2. Effective October 1, 2025, MNP LLP (the “**Former Auditor**”) resigned as the Company’s auditor and Horizon Assurance LLP (the “**Successor Auditor**”) was appointed as the Company’s auditor, subject to approval of the Company’s shareholders at its next annual general meeting.
3. The Former Auditor resigned at the request of the Company.
4. The resignation of the Former Auditor and appointment of the Successor Auditor has been approved by the board of directors of the Company.
5. The Former Auditor’s report on any of the Company’s financial statements relating to the “relevant period” (as that term is defined in Section 4.11 of NI 51-102) did not express a modified opinion.
6. There are no “reportable events” (as that term is defined in Section 4.11 of NI 51-102).
7. This notice, and the accompanying letters from the Former Auditor and the Successor Auditor, have been reviewed and approved by the board of directors of the Company.

Dated this 1 day of October, 2025.

**IMPACT DEVELOPMENT GROUP INC.**



---

Swapn Kakumanu  
Chief Financial Officer