

NEPTUNE DIGITAL ASSETS CORP.

2800 Park Place
666 Burrard Street
Vancouver, BC V6C 2Z7

NOTICE OF CHANGE OF AUDITOR

Pursuant to Part 4.11 of National Instrument 51-102 - *Continuous Disclosure Obligations*

TO: RSM Canada LLP
AND TO: Manning Elliott LLP
AND TO: British Columbia Securities Commission
Alberta Securities Commission

Neptune Digital Assets Corp. (the "**Company**") confirms that:

1. Manning Elliott LLP (the "**Former Auditor**") has resigned as auditor of the Company, on its own initiative, effective September 7, 2021;
2. the Board of Directors of the Company has appointed RSM Canada LLP (the "**Successor Auditor**") as the successor auditor of the Company, effective November 2, 2021;
3. the resignation of the Former Auditor and the appointment of the Successor Auditor were considered by the Audit Committee of the Company and approved by the Board of Directors of the Company;
4. the Company sent a previous notice to the Former Auditor on September 8, 2021 (the "**Previous Notice**") and the Former Auditor confirmed its agreement with the contents of the Previous Notice by a letter dated September 8, 2021;
5. the Company further reports that there were no reservations or modified opinions in the Former Auditor's reports on the Company's financial statements for the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of resignation of the Former Auditor; and
6. there are no "reportable events" (as such term is defined in Part 4.11 of National Instrument 51-102 *Continuous Disclosure Obligations*) between the Company and the Former Auditor.

DATED this Second day of November, 2021.

NEPTUNE DIGITAL ASSETS CORP.

Per: "*Cale Moodie*"

Cale Moodie
President and Chief Executive Officer