

BLUENERGIES LTD.
(formerly Acme Gold Company Limited)

CHANGE IN YEAR-END NOTICE

May 29, 2025

To: Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Re: **BluEnergies Ltd. (the “Company”) - Notice of Change in Financial Year-end pursuant to Section 4.8 of National Instrument 51-102 (“NI 51-102”)**

1. Change in Financial Year End

Notice is hereby given that the Company has changed its financial year-end from December 31 to September 30 in connection with completion of the Transaction (as defined herein).

2. Reasons for the Change

On April 8, 2025, the Company completed its previously announced transaction with Canadian Global Energy Corp. (“CGE”) (the “Transaction”), whereby, amongst other things, the Company acquired all of the issued and outstanding common shares of CGE by way of a three-cornered amalgamation in accordance with the provisions of the *Business Corporations Act* (British Columbia). The Transaction constituted a reverse take-over of the Company by CGE and CGE has a financial year-end of December 31. The Company has determined to change its financial year-end from that of CGE to September 30 to align with its historical financial year-end of September 30.

3. Relevant Dates for Financial Reporting Purposes

- (a) Old Financial Year End – December 31
- (b) New Financial Year End – September 30

4. Transitional Year Filings

The Company’s transition year will consist of a 9-month period ending September 30, 2025. The length and ended dates of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the Company’s transition year and its new financial year:

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statements to New Financial Year
9 months ended September 30, 2025	12 months ended December 31, 2024 ¹	12 months ended September 30, 2026	9 months ended September 30, 2025

Note:

- (1) Comparative financial statements will be those of CGE as the “reverse takeover acquirer” (as defined in NI 51-102) under the Transaction.

Interim Periods for Transition Year	Comparative Interim Periods to Interim Periods in Transition Year	Interim Periods for New Financial Year	Comparative Interim Periods to Interim Periods in New Financial Year
3 months ended March 31, 2025	3 months ended March 31, 2024	3 months ended December 31, 2025	3 months ended December 31, 2024
3 and 6 months ended June 30, 2025	3 and 6 months ended June 30, 2024	3 and 6 months ended March 31, 2026	3 and 6 months ended March 31, 2025
		3 and 9 months ended June 30, 2026	3 and 9 months ended June 30, 2025

5. Filing deadlines, prescribed under sections 4.2 and 4.4 of NI 51-102, for the interim and annual financial statements for the Company's transition year

Reporting Period	Filing Deadline
Interim financial statements for the 3 months ended March 31, 2025	May 30, 2025
Interim financial statements for the 3 and 6 months ended June 30, 2025	August 29, 2025
Annual financial statements for the 9 month transition year ended September 30, 2025	January 28, 2026