

FLOW CAPITAL CORP.

NOTICE OF CHANGE OF AUDITOR
PURSUANT TO NATIONAL INSTRUMENT 51-102

TO: Dale Matheson Carr-Hilton Labonte LLP

AND TO: PricewaterhouseCoopers LLP

AND TO: Ontario Securities Commission (Principal Regulator)

Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Nova Scotia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Autorité des marchés financiers (Québec)
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Department of Justice and Public Safety, Financial and Consumer Services Division
(Prince Edward Island)

TAKE NOTICE THAT on the recommendation of the audit committee (the “**Audit Committee**”) of Flow Capital Corp. (the “**Corporation**”), and after careful consideration, the board of directors of the Corporation (the “**Board**”) resolved on September 11, 2025 (i) not to propose Dale Matheson Carr-Hilton Labonte LLP as auditor of the Corporation on the expiry of its term; and (ii) to propose to the holders of qualified securities at the next annual general meeting of the shareholders of the Corporation to be held on November 28, 2025 (the “**AGM**”) that PricewaterhouseCoopers LLP has been appointed as auditor of the Corporation, in place of the current auditor, Dale Matheson Carr-Hilton Labonte LLP.

In accordance with National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”), the Corporation reports as follows:

1. PricewaterhouseCoopers LLP will be proposed by the Board for appointment as the new auditor of the Corporation at the AGM.
2. Dale Matheson Carr-Hilton Labonte LLP will not be proposed by the Board for re-appointment as auditor of the Corporation at the AGM.
3. There were no modified opinions in Dale Matheson Carr-Hilton Labonte LLP’s reports on the Corporation’s financial statements during the period in which Dale Matheson Carr-Hilton Labonte LLP was the Corporation’s auditor.
4. In the opinion of the Corporation, there were no reportable events (as such term is defined in NI 51-102) during the period that Dale Matheson Carr-Hilton Labonte LLP was the Corporation’s auditor.

DATED as of the 12th day of September, 2025.

FLOW CAPITAL CORP.

Per: (signed) "Michael Denny"
Michael Denny
Chief Financial Officer