

LI-FT POWER LTD.
(the “Company”)

NOTICE OF CHANGE OF FINANCIAL YEAR END

Filed pursuant to Section 4.8 of National Instrument 51-102

1. Change of Financial Year End

The Company intends to change its financial year-end from November 30 to December 31, effective immediately.

2. Reasons for Change

The Company has since determined that it is its best interests to change its fiscal year end as it will better facilitate the administration, accounting and production of the Company’s annual audited financial statements on a schedule similar to that of its industry peers.

3. Old Financial Year

The Company’s old financial year end is November 30.

4. New Financial Year

The Company’s new financial year end will be December 31.

5. The length and ending date of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the transition year and new financial year and the filing deadlines prescribed under Sections 4.2 and 4.4 of the Instrument for the interim and annual financial statements for the Company’s transition year:

The Company’s transition year will consist of a 13 month period ended December 31, 2025. The filing deadline for the 13 month period ended December 31, 2025 is April 30, 2026.

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statements to New Financial Year
13 months ended December 31, 2025	12 months ended November 30, 2024	12 months ended December 31, 2026	13 months ended December 31, 2025

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 February 28, 2025	3 months ended February 29, 2024	3 months ended March 31, 2026	3 months ended February 28, 2025
3 and 6 months ended May 31, 2025	3 and 6 months ended May 31, 2024	3 and 6 months ended June 30, 2026	3 and 6 months ended May 31, 2025
3 and 9 months ended August 31, 2025	3 and 9 months ended August 31, 2024	3 and 9 months ended September 30, 2026	3 and 9 months ended August 31, 2025

6. The filing deadlines prescribed under Sections 4.2 and 4.4 of the Instrument for the remaining periods of the Company's transition year and the interim and annual financial statements for the Company's new financial year are as follows:

Interim or Annual Period	Filing Deadline
Annual financial statements for the year ended December 31, 2025	April 30, 2026
Three months ended March 31, 2026	June 1 2026
Three and six months ended June 30, 2026	August 31, 2026
Three and nine months ended September 30, 2026	November 30, 2026
Annual financial statements for the year ended December 31, 2026	April 30, 2027

DATED the 17th day of November, 2025.

LI-FT POWER LTD.

Per: *"Andrew Marshall"*

Authorized Signatory