

**NOTICE OF CHANGE IN FINANCIAL YEAR-END
PURSUANT TO SECTION 4.8 OF
NATIONAL INSTRUMENT 51-102 – CONTINUOUS DISCLOSURE OBLIGATIONS
("NI 51-102")**

1. Change of Financial Year-End

Canada Computational Unlimited Corp. (formerly Capricorn Business Acquisitions Inc.) (the "**Corporation**") hereby provides notice pursuant to section 4.8 of NI 51-102 that it has changed its financial year-end from April 30 to December 31. The next financial year-end of the Corporation will occur on December 31, 2021.

2. Reason for the Change

On September 7, 2021, the Corporation completed its "**Qualifying Transaction**", as defined under *Policy 2.4 – Capital Pool Companies* of the TSX Venture Exchange. The Qualifying Transaction was effected through a reverse takeover structured as a court approved plan of arrangement under Section 414 of the *Business Corporations Act* (Québec) on the terms and conditions set out in the arrangement agreement dated May 25, 2021, as amended pursuant to an amendment dated August 10, 2021 among the Corporation, 9442-4868 Québec Inc. (a wholly-owned subsidiary of the Corporation) and Canada Computational Unlimited Inc. ("**CCU.ai**").

The Qualifying Transaction is deemed to be a "reverse takeover" pursuant to which, for accounting purposes, the Corporation is deemed to be a continuation of CCU.ai. Accordingly, the change is being undertaken by the Issuer to align financial reporting periods between the Issuer and CCU.ai.

3. Reporting Issuer's Old Financial Year-End

April 30.

4. Reporting Issuer's new Financial Year-End

December 31.

5. Transition Year

The Corporation's transition year will be the 8 month period commencing May 1, 2021 and ending December 31, 2021.

6. The length and ending date of the periods, including the comparative periods, of each interim financial report and the annual financial statements to be filed for the Issuer's transition year and its new financial year-end are as follows:

Financial Statements for Periods Ending Before the Reverse Takeover

The length and ending dates of the periods, including the comparative periods of the interim financial statements filed for the current financial year of the Corporation for periods ending before the reverse takeover are as follows:

Reporting Periods	Comparative Periods
Three months ended July 31, 2021	Three months ended July 31, 2020

Financial Statements for Periods Ending After the Reverse Takeover

In accordance with Section 3.8 of Companion policy to NI 51-102, following a reverse takeover, from an accounting perspective, the financial statements will be those of the reverse takeover acquirer and must be prepared and filed as if the reverse takeover acquirer had always been the reporting issuer.

Thus, the length and ending dates of the periods, including the comparative periods, of the interim and annual financial statements to be filed for the current financial year of the Corporation and its new financial year for periods ending after the reverse takeover are as follows:

Reporting Periods	Comparative Periods
Nine months ended September 30, 2021	Nine months ended September 30, 2020
Year ended December 31, 2021	Year ended December 31, 2020
Three months ended March 31, 2022	Three months ended March 31, 2021
Six months ended June 30, 2022	Six months ended June 30, 2021
Nine months ended September 30, 2022	Nine months ended September 30, 2021
Year ended December 31, 2022	Year ended December 31, 2021

7. The filing deadlines, prescribed under Sections 4.2 and 4.4 of NI 51-102, for the interim and annual financial statements for the Issuer's transition year are:

Interim or Annual Period	Filing Deadline
Interim unaudited financial statements for the three months ended July 31, 2021	September 29, 2021
Interim unaudited financial statements for the nine months ended September 30, 2021	November 29, 2021
Annual audited financial statements for the year ended December 31, 2021	May 2, 2022

DATED this 29th day of September, 2021

**CANADA COMPUTATIONAL UNLIMITED
CORP.**

By: (s) Romain Nouzareth
Name: Romain Nouzareth
Title: Chief Executive Officer