

**KRAKEN ROBOTICS INC.**

**TO:** KPMG LLP  
**AND TO:** Ernst & Young LLP  
**AND TO:** Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Autorité des marchés financiers  
Financial and Consumer Services Commission of New Brunswick  
Nova Scotia Securities Commission  
Financial and Consumer Services Division of Prince Edward Island  
Office of the Superintendent of Securities Service Newfoundland and Labrador  
Office of the Yukon Superintendent of Securities  
Office of the Superintendent of Securities, Northwest Territories  
Nunavut Securities Office

**RE: Notice of Change of Auditor**

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Kraken Robotics Inc. (the “**Corporation**”) hereby delivers the following notice in accordance with Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”):

1. The Corporation has approved a change of its auditor from KPMG LLP (the “**Former Auditor**”) to Ernst & Young LLP (the “**Successor Auditor**”). On September 5, 2023, the Corporation asked the Former Auditor to resign. The Former Auditor submitted their resignation effective September 14, 2023. Pursuant to the *Canada Business Corporations Act*, the directors are entitled to fill any vacancy in the office of auditor. The Successor Auditor has agreed to its appointment as the Corporation’s new auditor.
2. The Former Auditor resigned at the Corporation’s request.
3. The making of the Corporation’s request for the Former Auditor to resign as auditor of the Corporation and the appointment of the Successor Auditor as auditor of the Corporation were considered and approved by the audit committee of the board of directors of the Corporation and by the board of directors of the Corporation.
4. There were no modified opinions issued by the Former Auditor in connection with its audit of the Corporation’s two most recently completed fiscal years ended December 31, 2022 and 2021 nor the period from the most recently completed fiscal year for which the Former Auditor issued an audit report in respect of the Corporation and the date of this Notice.
5. There are no “reportable events”, as defined in NI 51-102.

**DATED** September 14, 2023.

**KRAKEN ROBOTICS INC.**

Per: “Joe MacKay”  
Name: Joe MacKay  
Title: Chief Financial Officer