

To: **MNP LLP, Chartered Professional Accountants**  
**SHIM & Associates LLP, Chartered Professional Accountants**

Re: **Pangea Natural Foods Inc. (the “Company”)**  
**Notice of Change of Auditor (the “Notice”)**

In compliance with Section 4.11 of National Instrument 51-102 – Continuous Disclosure obligations (“NI 51-102”), please be advised as follows:

1. The Company has decided to change its auditor from MNP LLP, Chartered Professional Accountants, of 1021 West Hastings St, Suite 2200, Vancouver, BC, V6E 0C3, Canada, to SHIM & Associates LLP, Chartered Professional Accountants, of Suite 900 – 777 Hornby Street, Vancouver, BC V6Z 1S4, Canada.
2. The date of said change of auditor is October 31, 2024.
3. MNP LLP, Chartered Professional Accountants, has resigned at the request of the Company.
4. The resignation of MNP LLP, Chartered Professional Accountants, and the appointment of SHIM & Associates LLP, Chartered Professional Accountants, have been approved by the Company’s Board of Directors.
5. None of the reports of MNP LLP, Chartered Professional Accountants, on any of the Company’s financial statements relating to the “relevant period” (as such term is defined in section 4.11(1) of NI 51-102) expressed a modified opinion.
6. There has not been a “reportable event” (as such term is defined in section 4.11(1) of NI 51-102), which occurred in connection with the audit of the financial years ended October 31, 2023, and October 31, 2022, or for any period subsequent thereto.

Please review this Notice and prepare a letter identifying whether you agree, disagree and the reasons why, or have no basis to agree or disagree with each statement contained in this Notice, addressing your response to the relevant securities regulatory authorities (list of addresses attached hereto). Please deliver the response to the Company within seven (7) days from the date of this Notice.

This Notice and your reply will be part of the reporting package that will be filed with the applicable regulator or relevant securities administrators.

Dated this 12<sup>th</sup> day of November, 2024.

**PANGEA NATURAL FOODS INC.**

/s/ Pratap Sandhu  
Pratap Sandhu  
Chief Executive Officer



## **List of Addresses**

### **Alberta Securities Commission**

Suite 600, 250 – 5<sup>th</sup> Street SW  
Calgary, Alberta T2P 0R4

### **British Columbia Securities Commission**

P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, British Columbia V7Y 1L2

### **Ontario Securities Commission**

20 Queen Street West, 22<sup>nd</sup> Floor  
Toronto, Ontario M5H 3S8