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To whom it may concern,

I am a Chartered Professional Accountant (CPA) and was engaged by **RESCUE BAG** to perform specified procedures related to its stated commitment to donate **20% of gross margins** from the *Customer Rescue Bag* initiative to animal rescue organizations.

Scope of Work

My work was limited to reviewing the bookkeeping records maintained by the Company related to the Customer Rescue Bag program for the period **December 1, 2022 to December 31, 2025**, for the purpose of assessing whether the donation amounts recorded were consistent with the Company's stated commitment.

Specifically, my procedures included:

- Reviewing the Company's gross margin calculations related to the Customer Rescue Bag initiative;
- Reviewing bookkeeping records supporting the calculation of gross margins;
- Testing a sample of donation transactions by tracing amounts reported as donated to supporting documentation, including third-party donation receipts and corresponding bank statements;
- Calculating the percentage of gross margins donated based on the records reviewed; and
- Reviewing the recipient organizations identified in the donation records to confirm that they operate within the animal welfare and rescue sector, including registered charities, incorporated not-for-profit organizations, and volunteer-based rescue organizations.

Procedures Performed

The procedures performed were factual in nature and included comparing donation amounts recorded in the Company's books to available supporting documentation, recalculating the percentage of gross margin donated based on the financial information provided, and reviewing publicly available information related to the recipient organizations.

Based on these procedures, the Company's records indicate that:

- Donations made to animal welfare and rescue organizations during the period reviewed were consistent with the Company's stated commitment to donate **20% of gross margins**, as calculated from the bookkeeping records and supporting documentation provided; and
- The organizations to which donations were made operate within the **animal welfare and rescue space**, including charities, not-for-profit organizations, and volunteer-based rescue groups.

Important Limitation

This engagement did not constitute an audit, review, or other assurance engagement under Canadian Auditing Standards, and no assurance is expressed. My work was limited to the procedures described above and was conducted solely for the purpose outlined in this letter.

Accordingly, I make no representation regarding the completeness of the Company's records beyond the procedures performed, nor do I provide any opinion or assurance on the Company's financial statements as a whole.

Sincerely,

Banuja Sivarasah

BANUJA SIVARASAH, CPA, CA