

Barometer International Equity Fund
Barometer Tactical Income Growth Fund
Barometer Balanced Fund
(collectively, the “**Barometer Group of Funds**”)

CHANGE OF AUDITOR NOTICE
PURSUANT TO NATIONAL INSTRUMENT 51-102

September 11, 2026

TO: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Financial and Consumer Services Division, Prince Edward Island
Office of the Superintendent of Securities, Service Newfoundland and Labrador

AND TO: KPMG LLP
Ernst & Young LLP

Barometer Capital Management Inc., in its capacity as investment fund manager (the “**Manager**”) of the Barometer Group of Funds, further to its notice dated June 19, 2026 regarding the resignation of KPMG LLP (the “**Predecessor Auditor**”) as auditor of the Barometer Group of Funds effective June 16, 2026, hereby gives notice that it has appointed Ernst & Young LLP (the “**Successor Auditor**”) as auditor of the Barometer Group of Funds effective on or about December 9, 2026 (the “**Change of Auditor**”). The Manager confirms that:

1. The Predecessor Auditor resigned by declining, on its own initiative, to stand for reappointment as auditor of the Barometer Group of Funds.
2. The resignation of the Predecessor Auditor and the appointment of the Successor Auditor were considered and approved by the board of directors of the Manager on July 24, 2026, and were approved by the Independent Review Committee of the Barometer Group of Funds on July 16, 2026.
3. No modified opinion was expressed in the auditor’s report of the Predecessor Auditor on any of the financial statements of the Barometer Group of Funds for the two most recently completed financial years (i.e., December 31, 2025 and 2024).
4. There are no reportable events in respect of the Barometer Group of Funds.

We request that the Successor Auditor prepare a letter addressed to the securities regulators stating whether it agrees, disagrees (including the reasons why), or has no basis to agree or disagree, with each statement contained in this notice, and deliver that letter to us within seven (7) days of receipt of this notice.

We further request that the Predecessor Auditor, within seven (7) days of receipt of this notice, either confirm that its letter dated June 24, 2026 does not have to be updated, or prepare and deliver to us an updated letter to replace it.

Yours very truly,

BAROMETER CAPITAL MANAGEMENT INC.

A handwritten signature in dark ink, appearing to read 'Geoff Spidle', is written over a horizontal line.

By: _____
Geoff Spidle
President