

Perception Group Inc.

Message to Shareholders

Dear Shareholders,

The Board of Directors (the “**Board**”) of Perception Group Inc. (the “**Company**” or “**Perception**”) is pleased to invite you to our Annual General and Extraordinary General Meeting (the “**Meeting**”) of the holders (the “**Shareholders**”) of common shares (“**Common Shares**”) in the capital of the Company to be held as a virtual meeting at **11 a.m. EST on November 26, 2025**. All capitalized terms not defined herein shall have the meanings ascribed to them in the management information circular (the “**Circular**”).

The Circular contains important information about voting on the business to be transacted at the General Meeting and Extraordinary Meeting, which includes the director nominees, our Board and its committees, approval of the Financial Statements for the year ended December 2024 and appointment of auditors. In addition, the Company is holding an Extraordinary Meeting where Shareholders will also be asked for the approval to have the year end of the company changed to September 30 from December 31.

You will find all of the necessary information online at: integraltransfer.com/Perception

- Information Circular
- Voting Proxy
- Financial Statements

The change in year end supports the following benefits for the Company.

- 1) Allows us to commence our auditing cycle sooner for the 2025 period rather waiting for busiest time for auditors which is around the December 31 year end date for the majority companies;
- 2) Allows us to implement in the 4th quarter of the calendar year a Dubai branch office of the operating company Perception TV CDN Ltd which is located in the UK and owns the Intellectual property that has been developed to date. Once the establishment date of the Dubai license, which is currently under review, is in place, the company can begin to drive the continued development and support of our core software at a reduced cost point of view. This move will ultimately improve our cash flow starting in the 4th quarter which will become our new 1st quarter for the 2026 year going forward. In order to benefit completely from these savings, the company implementing the foreign branch office must notify the respective tax office in the fiscal year prior to the year the branch office is to be established. We therefore have moved our year end up by 3 months in order to establish the branch in the 4th quarter rather than waiting till the 1st quarter of 2026.

You should carefully review and consider all of the information in the Circular. If you require assistance, consult your financial, legal or other professional advisor.

Accordingly, the Board has unanimously approved the change of year end and recommends that you vote FOR the change in year end.

Your participation in the Meeting is important to us. We encourage all shareholders to take the opportunity to read the Circular online in advance of the Meeting as it details information that will assist you in exercising your right to vote as a shareholder.

Registered Shareholders as of the record date of September 29, 2025, can exercise their right to vote on the business at the Meeting by attending the Meeting via live audio webcast online at: <https://us06web.zoom.us/j/82747024862?pwd=vMI8vEaBsFpx00rI0ou3lBY2QLwXuC.1> in accordance with the enclosed instructions or by completing and submitting a proxy. The Meeting will be conducted in a virtual only format, via live audio webcast. Instructions on how to vote at the Meeting online and vote by proxy are included in the accompanying Circular. To ensure that your vote is recorded, please return form of proxy, properly completed and duly signed, to the Company's transfer agent, Integral Transfer Agency Inc, located at 600 Annette St, Toronto, Ontario M6S 2C4 by 10:00 a.m. (Toronto time) on November 18, 2025.

Non-registered Shareholders, including those who hold Common Shares through a brokerage account, may use the proxy voting form found online. The voting instruction form contains instructions on how to complete the form, where to return it to and the deadline for returning it. It is important to read and follow the instructions on the voting instruction form to have your vote count.

If you have questions or need assistance with the completion and delivery of your proxy, you may contact Brad Brock at Brocken Corporate Services the Company's Corporate Services provider, by telephone at (416) 567 4076 or by email at bradfordbrock@icloud.com.

On behalf of Perception Group Inc., I would like to thank all of our Shareholders for their ongoing support.

Yours very truly,

John Mills

Chief Executive Officer
Perception Group Inc.