UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 6-K

REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE SECURITIES EXCHANGE ACT OF 1934

For the month of November 2022

Commission File No. <u>000-55991</u>

PETROTEQ ENERGY INC.

(Translation of registrant's name into English)

15315 W. Magnolia Blvd., Suite 120 Sherman Oaks, California 91403

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F	
Form 20-F ☑ Form 40-F □	
Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule $101(b)(1)$	
Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule $101(b)(7)$	

SUBMITTED HEREWITH

Exhibits

Exhibit	Description
<u>99.1</u>	Notice of Change of Auditors
99.2	Letter from Predecessor Auditor
99.3	Letter from Sucessor Auditor

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

PETROTEQ ENERGY INC.

/s/ $Dr.\ Vladimir\ Podlipskiy$

Dr. Vladimir Podlipskiy Chief Technology Officer and Chair

Date: November 4, 2022

NOTICE OF CHANGE OF AUDITOR (National Instrument 51-102)

TO: British Columbia Securities Commission

Alberta Securities Commission Ontario Securities Commission

AND TO: Hay & Watson ("HW")

AND TO: Zeifmans LLP ("Zeifmans")

RE: Change of Auditor Notice under Section 4.11(5) of National Instrument 51-102

Continuous Disclosure Obligations

Petroteq Energy Inc. (the "Company") hereby gives notice pursuant to National Instrument 51-102 - Continuous Disclosure Obligations ("NI 51-102") that:

- 1. On October 3, 2022, HW gave notice to the Company announcing its resignation from its role as the auditor of the Company. The Company's board of directors accepted the resignation of HW.
- 2. On November 3, 2022, the Company appointed Zeifmans as the successor auditor to HW and new auditor for the Company.
- 3. There are no disagreements, consultations or unresolved issues (as those terms are defined in NI 51-102) in connection with the resignation of HW.
- 4. HW has not expressed a modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which HW issued an audit report in respect of the Company and the date of this Notice.
- 5. HW resigned due to HW no longer being registered with the Public Company Accounting Oversight Board.
- 6. The resignation of HW and appointment of Zeifmans has been approved by the board of directors of the Company (the 'Board'').
- 7. The audit committee, the Board and management authorizes HW to respond fully to any enquiries by Zeifmans.
- 8. The contents of this Notice of Change of Auditor have been reviewed and approved by the Board.

DATED this 3 day of November, 2022.

PETROTEQ ENERGY INC.

By: /s/ "Ron Miles"

Ron Miles Chief Executive Officer



November 3, 2022

British Columbia Securities Commission Alberta Securities Commission Ontario Securities Commission

We have read the statements made by the Board of Directors of Petroteq Energy Inc in the attached copy of the Notice of Change of Auditor dated November 3, 2022, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements in the change of auditor notice dated November 3, 2022.

Yours sincerely

Lay + Wat≤ou

Chartered Professional Accountants

NOTICE OF CHANGE OF AUDITOR (National Instrument 51-102)

TO: British Columbia Securities Commission

Alberta Securities Commission Ontario Securities Commission

AND TO: Hay & Watson ("HW")

AND TO: Zeifmans LLP ("Zeifmans")

RE: Change of Auditor Notice under Section 4.11(5) of National Instrument 51-102

Continuous Disclosure Obligations

Petroteq Energy Inc. (the "Company") hereby gives notice pursuant to National Instrument 51-102 -Continuous Disclosure Obligations ("NI 51-102") that:

- 1. On October 3, 2022, HW gave notice to the Company announcing its resignation from its role as the auditor of the Company. The Company's board of directors accepted the resignation of HW.
- 2. On November 3, 2022, the Company appointed Zeifmans as the successor auditor to HW and new auditor for the Company.
- 3. There are no disagreements, consultations or unresolved issues (as those terms are defined in NI 51-102) in connection with the resignation of HW.
- 4. HW has not expressed a modified opinion in its reports for the two most recently completed fiscal years of the Company, nor for the period from the most recently completed period for which HW issued an audit report in respect of the Company and the date of this Notice.
- 5. HW resigned due to HW no longer being registered with the Public Company Accounting Oversight Board.
- 6. The resignation of HW and appointment of Zeifmans has been approved by the board of directors of the Company (the 'Board'').
- 7. The audit committee, the Board and management authorizes HW to respond fully to any enquiries by Zeifmans.
- 8. The contents of this Notice of Change of Auditor have been reviewed and approved by the Board.

DATED this 3 day of November, 2022.

PETROTEQ ENERGY INC.

By: /s/ "Ron Miles"

Ron Miles Chief Executive Officer



November 03, 2022

British Columbia Securities Commission Alberta Securities commission Ontario Securities commission

Dear Sirs/Mesdames,

Re: Petroteq Energy Inc. (the "Company")

Notice Pursuant to Section 4.11 of National Instrument 51-102 - Change of Auditor

In accordance with Section 4.11 of National Instrument 51-102 - Continuous Disclosure Obligations and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor dated November 3, 2022 (the "Notice") and agree with the information contained therein, based upon our knowledge of the information relating to the said Notice and of the Company at this time.

Yours very truly,

ZEIFMANS LLP,

Chartered Professional Accountants

Zeifmans LLP

201 Bridgeland Avenue | Toronto Ontario | M6A 1Y7 | Canada zeifmans.ca T: 416.256.4000 eitmans LLP is a member of Nexta International, a worldwide network of independent accounting Next Next internation