

HELIUS MINERALS LIMITED
(the "Company")

NOTICE OF CHANGE OF AUDITOR

TO: HLB MANN JUDD LLP
AND TO: DAVIDSON & COMPANY LLP

AND TO: Alberta Securities Commission
British Columbia Securities Commission

NOTICE IS HEREBY GIVEN pursuant to National Instrument 51-102 *Continuous Disclosure Obligations* ("**NI 51-102**") that:

1. HLB Mann Judd LLP, of Level 4, 130 Stirling Street Perth, Western Australia, Australia 6000 (the "**Former Auditor**"), resigned at the request of the Company as auditor of the Company effective February 23, 2026.
2. The Company's Audit Committee considered and recommended to the Company's board of directors (the "**Board of Directors**") the acceptance of the Former Auditor's resignation, and further recommended the appointment of Davidson & Company LLP, Chartered Professional Accountants of Suite 1200, 609 Granville Street Vancouver, BC V7Y 1H4 (the "**Successor Auditor**"), as the successor auditor.
3. None of the Former Auditor's reports on the consolidated financial statements of the Company for the two most recently completed financial years or any subsequent period express a modified opinion.
4. There have been no "reportable events", as that term is defined in NI 51-102.
5. The Company's Board of Directors, on the recommendation of its Audit Committee, has approved the appointment of the Successor Auditor as its new auditor to fill the vacancy created by the resignation of the Former Auditor.

DATED as of this 23rd day of February, 2026.

HELIUS MINERALS LIMITED

(signed) " Brian Cole "

Name: Brian Cole
Title: Chief Financial Officer