

25 February 2026

British Columbia Securities Commission
12th Floor, 701 West Georgia Street
VANCOUVER BC V7Y1L2

Helius Minerals Limited
Level 2, 2 Richardson Street
WEST PERTH WA 6005

CC: British Columbia Securities Commission (Principal Regulator)
Ontario Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Government of Newfoundland and Labrador Financial Services Regulation Division

Dear Sirs/Mesdames

Re: HELIUS MINERALS LIMITED
Notice Pursuant to NI 51 – 102 of Change of Auditor

In accordance with National Instrument 51-102, we have read the Company's Change of Auditor Notice dated 23 February, 2026 and agree with the information contained therein, based upon our knowledge of the information at this date.

Should you require clarification or further information, please do not hesitate to contact David Healy.

Kind regards



HLB Mann Judd

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A Western Australian Partnership

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