

STAR ROYALTIES LTD.

NOTICE OF CHANGE OF AUDITORS

TO: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
Manitoba Securities Commission
Ontario Securities Commission
Autorite des Marchés Financiers du Québec
Nova Scotia Securities Commission
New Brunswick Securities Commission
Prince Edward Island Securities Office
Securities Commission of Newfoundland and Labrador
Yukon Office of the Superintendent of Securities
Northwest Territories Office of the Superintendent of Securities
Nunavut Office of the Superintendent of Securities

AND TO: KPMG LLP

Star Royalties Ltd. (the “**Corporation**”), gives the following notice in accordance with Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”):

1. At the request of the Corporation, KPMG LLP (the “**Former Auditor**”) has resigned as auditor of the Corporation effective December 12, 2024 (the “**Effective Date**”).
2. The Audit Committee and the Board of Directors of the Corporation have considered and approved the Former Auditor’s resignation as of the Effective Date and have yet to appoint a new auditor.
3. The auditor’s reports of the Former Auditor, on the financial statements of the Corporation for the fiscal years ended December 31, 2023 and December 31, 2022, respectively, and for any subsequent period ending prior to the date of resignation did not express a modified opinion.
4. In the opinion of the Corporation, no “reportable event” as defined in NI 51-102 has occurred.
5. The contents of this Notice and letters written by the Former Auditor addressed to the applicable Canadian securities regulatory authorities pursuant to Sections 4.11(5) and 4.11(6) of NI 51-102 have been reviewed by the Audit Committee and the Board of Directors.

Dated December 24, 2024.

STAR ROYALTIES LTD.

Per: “Kenneth Ngo”
Name: Kenneth Ngo
Title: Chief Financial Officer