

To: Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission

May 28, 2025

Dear Sir/Madam

Re: Notice of Change of Auditors for High Arctic Energy Services Inc.

Pursuant to National Instrument 51-102, High Arctic Energy Services Inc. (the “**Company**”) hereby provides change of auditor notice as follows:

- On May 12, 2025, KPMG LLP (the “**Predecessor Auditor**”), resigned as the Company’s auditor, at the Company’s request,
- On May 28, 2025, High Arctic Energy Services Inc. appointed MNP LLP (the “**Successor Auditor**”) of Calgary, Alberta, to fill the vacancy created by the resignation of the Predecessor Auditor, and to hold such position until the close of the next annual meeting of shareholders of the Company.
- There were no modifications of opinion by the Predecessor Auditor in the Auditors’ Reports of the two most recently completed fiscal years ended December 31, 2024 and 2023.
- The Board of Directors of the Company is of the opinion that there were no “reportable events” as defined by National Instrument 51-102, which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors’ Report was issued.
- The Board of Directors of the Company has considered and approved the termination of the Predecessor Auditor and the appointment of the Successor Auditor.
- Dated at the City of Calgary, in the Province of Alberta, on May 28, 2025.

Yours very truly,



Lonnie Bate
Chief Financial Officer
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Dear Sirs/Madams:

Re: High Arctic Energy Services Inc. (the "Company") – Notice of Change of Auditor

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations*, we have reviewed the information contained in the Notice of Change of Auditor of the Company dated May 28, 2025 ("the **Notice**") and, based on our knowledge of such information at this time, we agree with the statements made in the Notice pertaining to our firm. We advise that we have no basis to agree or disagree with the comments in the Notice relating to KPMG LLP.

Yours very truly,



Chartered Professional Accountants