



To: Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission, New Brunswick  
Nova Scotia Securities Commission  
The Office of the Superintendent Securities, Consumer, Corporate and Insurance  
Services Division, Prince Edward Island Securities Office  
Office of the Superintendent of Securities Service Newfoundland and Labrador

December 16 ,2024

Dear Sir/Madam

**Re: Notice of Change of Auditor of Bengal Energy Ltd. (the "Corporation")**

Pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102"), the Corporation hereby provides notice as follow as:

1. The Corporation currently engages KPMG LLP (the "**Predecessor Auditor**") as its auditor. At the request of the Corporation, the Predecessor Auditor resigned as auditor of the Corporation on December 16, 2024.
2. MNP LLP ("**MNP**") was appointed as auditor of the Corporation effective December 16, 2024, to fill the vacancy created by the Predecessor Auditor's resignation as the Corporation's auditor from December 16, 2024 until the next annual meeting of shareholders of the Corporation.
3. The resignation of the Predecessor Auditor and the appointment of MNP was considered and approved by the Audit Committee and the Board of Directors of the Corporation.
4. There were no modifications of opinion by the Predecessor Auditor in the Predecessor Auditor's Reports on the Corporation's financial statements for the two most recently completed fiscal years ended March 31, 2024 and March 31, 2023.
5. The Board of Directors of the Corporation is of the opinion that there have been no "reportable events", including disagreements, consultations or unresolved issues, as defined in Section 4.11 of NI 51-102, in connection with the audits of the two most recently completed fiscal years ended March 31, 2024 and March 31, 2023 or in connection with any subsequent period up to and including December 16, 2024.

Dated at the City of Calgary, in the Province of Alberta, this 16<sup>th</sup> of December, 2024.

Yours very truly,

(signed) "*Jerrad Blanchard*"

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Jerrad Blanchard  
Chief Financial Officer  
Bengal Energy Ltd.