

December 16, 2024

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

Dear Sirs/Madams:

Re: Notice of Change of Auditor of Bengal Energy Ltd dated December 16, 2024 (the "Notice")

Pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations*, we have reviewed the information contained in 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