

NOTICE OF CHANGE OF AUDITOR

TO: Manning Elliott LLP

AND TO: Deloitte LLP

CC: Autorité des Marchés Financiers
Alberta Securities Commission
British Columbia Securities Commission (Principal Regulator)
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Department of Justice and Public Safety, Financial and Consumer Services Division (Prince Edward Island)
Office of the Superintendent of Securities, Service Newfoundland and Labrador
Ontario Securities Commission
Manitoba Securities Commission
Office of the Superintendent of Securities (Northwest Territories)
Office of the Superintendent of Securities (Nunavut)
Office of the Yukon Superintendent of Securities

TAKE NOTICE THAT Roxmore Resources Inc. (the “**Company**”) hereby provides notice pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”) of a change of auditors from Manning Elliott LLP (“**Manning Elliott**”) to Deloitte LLP (“**Deloitte**”) effective April 7, 2026.

TAKE FURTHER NOTICE THAT:

1. At the request of the Company, Manning Elliott resigned as auditor of the Company effective April 7, 2026 and Deloitte has been appointed as auditor of the Company effective April 7, 2026.
2. The resignation of Manning Elliott and the appointment of Deloitte in its place have been recommended by the audit committee of the board of directors of the Company (the “**Board**”) and approved by the Board.
3. The auditor’s report of Manning Elliott on the financial statements of the Company for, as applicable, (a) the two most recently completed financial years of the Company, and (b) any period subsequent to the two most recently completed financial years of the Company and ending on the effective date of the resignation of Manning Elliott, did not express a modified opinion.
4. There have been no reservation or modified opinion contained in Manning Elliott’s auditors’ reports on any of the financial statements of the Company commencing at the beginning of the two most recently completed financial years of the Company and ending on December 31, 2025.
5. There are no reportable events (as defined under Section 4.11(1) of NI 51-102).
6. The Company has requested Deloitte and Manning Elliott to each furnish a letter addressed to the securities administrators in each province and territory in which the Company is a reporting issuer stating whether or not they agree with the information contained in this notice. A copy of each such letter to the securities administrators will be filed with this notice.

[Remainder of page intentionally left blank. Signature page follows.]

DATED as of this 7th day of April, 2026.

ROXMORE RESOURCES INC.

(signed) "Zeenat Lokhandwala"

Name: Zeenat Lokhandwala
Title: Chief Financial Officer