



KPMG LLP
KPMG Tower
2200, 240 4th Avenue SW
Calgary AB T2P 4H4
Canada
Tel 403 691 8000
Fax 403 691 8008

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Services Commission, New Brunswick

June 9, 2026

Dear Sir/Madam

Re: Notice of Change of Auditor of Orca Energy Group Inc.

We have read the Notice of Change of Auditor submitted to KPMG LLP by Orca Energy Group Inc. dated June 8, 2026 (the "Notice"), and are in agreement with the statements contained in the Notice except that we are not in a position to agree or disagree with the following statement: "The appointment of a successor auditor has been considered by the Board and the Board has determined not to appoint a successor auditor at this time".

Yours very truly,

A handwritten signature in black ink that reads "KPMG LLP". The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants
Calgary, Canada