



VIA SEDAR+

May 26, 2025

Davidson & Company LLP
Chartered Professional Accountants
609 Granville Street, Suite 1270
Vancouver, BC V7Y 1G6

Horizon Assurance LLP
Chartered Professional Accountant
7100 Woodbine Ave, Suite 219
Markham, ON L3R 5J2

Dear Sirs/Mesdames:

RE: Usha Resources Ltd. (the “Company”)
Notice of Change of Auditors dated effective May 26, 2025
Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations* (the “Instrument”) of
the Canadian Securities Administrators

The Company hereby provides notice pursuant to the Instrument of a change of auditor by the Company from Davidson & Company LLP, Chartered Professional Accountants to Horizon Assurance LLP, Chartered Professional Accountant.

The Company confirms that:

- (a) The Company has decided to change its auditor from Davidson & Company LLP, Chartered Professional Accountants (the “**Former Auditors**”) to Horizon Assurance LLP, Chartered Professional Accountant (the “**Successor Auditors**”). The Former Auditors submitted their resignation effective May 26, 2025. The Successor Auditors have agreed to their appointment as the Company’s new auditors.

At the next annual general meeting of the Company, the shareholders of the Company will be asked to approve the appointment of the firm, Horizon Assurance LLP, Chartered Professional Accountant as Successor Auditors.

- (b) There were no reservations contained in the Former Auditors’ Reports for the Company’s most recently completed fiscal year or for any period subsequent thereto for which an audit report was issued, preceding the date of this notice.
- (c) The Company’s Audit Committee and board of directors have participated and approved the change of auditor for the Company and have also approved the appointment of Horizon Assurance LLP, Chartered Professional Accountant as Successor Auditors.
- (d) In the opinion of the Company, no “reportable events”, as that term is defined in the Instrument have occurred prior to the date of this notice.

The Company requested that each of Davidson & Company LLP, Chartered Professional Accountants and Horizon Assurance LLP, Chartered Professional Accountant provide the Company with a letter, in digital format, addressed to the regulatory authorities stating whether or not it agrees with the above statements.

Yours truly,

USHA RESOURCES LTD.

Per: “Deepak Varshney”

Deepak Varshey
CEO