

MINERA IRL LIMITED.
NOTICE OF CHANGE OF AUDITOR

TO: PKF Littlejohn LLP (“PKF”)
AND TO: Davidson & Company LLP (“Davidson”)
AND TO: British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Canadian Securities Exchange

Minera IRL Limited (the “**Company**”) hereby delivers the following notice in accordance with Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”):

1. PKF (the “**Former Auditor**”) resigned as auditors of the Company on its own initiative, effective November 19, 2024.
2. Davidson & Company LLP (the “**Successor Auditor**”) was appointed as the Company’s auditor effective January 23, 2025, and its appointment was ratified at the Annual General Meeting (“AGM”) held on February 26, 2025.
3. The resignation of the Former Auditor and the appointment of the Successor Auditor were considered, reviewed, and approved by both the audit committee and the board of directors of the Company.
4. PKF issued a disclaimer of opinion on the annual consolidated financial statements for the year ended December 31, 2023.
5. The disclaimer of opinion issued by the Former Auditor on the Company’s financial statements for the year ended December 31, 2023, was based on their assessment of significant uncertainties disclosed in the financial statements. The Company thoroughly discussed the basis for the disclaimer of opinion with the Former Auditor, and the matter was formally reported to the Board of Directors. The Board was fully informed of the circumstances leading to the disclaimer and its implications for the financial statements.
6. The Company has authorized the Former Auditor to respond fully to inquiries from the Successor Auditor regarding the disclaimer of opinion. This authorization enables the Successor Auditor to obtain all relevant information from the Former Auditor to facilitate their due diligence and address any concerns arising from the disclaimer of opinion.

DATED this 7 day of March 2025.

MINERA IRL LIMITED



Name: Diego Benavides
Title: CEO & Director