2.3 Appointment of Auditor

PricewaterhouseCoopers LLP ("**PwC**") was first appointed as the Company's auditor on February 26, 2024. The initial appointment of PwC has been considered and approved by the Company's Audit and Risk Committee and the Board. They have considered a number of factors relevant to the decision to recommend PwC, including their qualifications and reputation in the industry, their proposed audit team and audit philosophy, anticipated pricing and the potential to realize efficiencies in the completion of the audit process. As the Company recognizes the importance of independent auditors, on an annual basis, the Company's Audit and Risk Committee also conducts a formal assessment and reviews the performance of the independent auditor. Unless otherwise instructed, the proxies given pursuant to this solicitation will be voted for the appointment of PwC as the auditor of the Company to hold office for the ensuing year, at such remuneration as may be fixed by the Board. This resolution is an ordinary resolution.

The aggregate fees of the external auditor for services rendered in each of the last two (2) financial years are as follows:

	Financial Year Ended	
	March 31, 2026	**March 31, 2025**
Audit fees ($)(1)	136,000	86,000
Audit-related fees ($)(2)	196,000	11,000
Tax fees ($)(3)	Nil	Nil
All other fees ($)(4)	82,000	97,000
Total	414,000	194,000

Notes:

(1) Audit fees include services rendered in connection with the audit of the Company's annual consolidated financial statements.

(2) Fees related to assurance services related to the performance of the audit or review of the Company's consolidated financial statements, but not reported as audit fees. Audit-related fees include procedures performed by PwC in the context of the placement completed under the Shelf Prospectus.

(3) Tax fees related to professional services for tax compliance.

(4) All other fees related to services not meeting the fee classifications under notes (1), (2) and (3) above. These fees primarily relate to advisory services provided in support of the Company's governance and risk management initiatives.

Management recommends Shareholders vote <u>FOR</u> the appointment of PricewaterhouseCoopers LLP as the auditor of the Company for the ensuing year, at such remuneration as may be fixed by the Board.