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No securities regulatory authority or regulator has assessed the merits of these securities or reviewed this document. Any representation to the contrary is an offence. This Offering (as defined below) may not be suitable for you and you should only invest in it if you are willing to risk the loss of your entire investment. In making this investment decision, you should seek the advice of a registered dealer.

**OFFERING DOCUMENT  
UNDER THE LISTED ISSUER FINANCING EXEMPTION**

June 3, 2026



**COSA RESOURCES CORP.**

**SUMMARY OF OFFERING**

**WHAT ARE WE OFFERING?**

<b>OFFERING</b>	<p>Cosa Resources Corp. (the “<b>Issuer</b>”) is offering on a private placement basis 1,670,000 Common Shares (as defined below) (the “<b>Shares</b>”) at a price of \$0.60 per Share and 3,045,000 charity flow-through Common Shares (the “<b>CFT Shares</b>” and together with the Shares, the “<b>Offered Securities</b>”) at a price of \$0.99 per CFT Share for aggregate gross proceeds of \$4,016,550 (the “<b>Offering</b>”).</p> <p>Each CFT Share will qualify as a “flow-through share” as defined in subsection 66(15) of the <i>Income Tax Act</i> (Canada) and as an “eligible flow-through share” as defined in paragraph 2(2)(b) of <i>The Mineral Exploration Tax Credit Regulations, 2014</i> (Saskatchewan).</p> <p>The Offering is being made pursuant to an underwriting agreement (the “<b>Underwriting Agreement</b>”) to be entered into among the Issuer and the Underwriters (as defined below) on or before the Closing Date (defined below). The Underwriters shall purchase (with</p>
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	<p>the right to arrange for substitute purchasers) from the Issuer, on a “bought deal” basis, all of the Offered Securities.</p> <p>In addition, the Underwriters shall have an option (the “<b>Underwriters’ Option</b>”) to purchase up to that number of additional Offered Securities and FT Shares (as defined below) for additional aggregate gross proceeds of up to \$750,000. The Underwriters’ Option is exercisable up to 48 hours prior to the Closing Date (as defined below). If the Underwriters’ Option is exercised in full, the gross proceeds of the Offering will be \$4,766,550.</p> <p>The Issuer understands that the initial subscribers of the CFT Shares may subsequently choose to (i) donate such CFT Shares to registered charitable organizations, who may in turn choose to sell such CFT Shares to purchasers arranged by the Underwriters (each a “<b>Re-Offered Share</b>”); (ii) sell such Re-Offered Shares to purchasers arranged by the Underwriters; or (iii) any combination of (i) and (ii) ((i), (ii) and (iii) together, the “<b>Re-Offered Shares</b>” and the “<b>Re-Offering</b>”). The Re-Offered Shares will be free-trading in Canada, however certain trading restrictions may apply outside of Canada. The Issuer will not be a party to any such arrangements. Purchasers of Re-Offered Shares should refer to the section of this Offering Document entitled “Purchasers’ Rights”.</p>
<p><b>USE OF PROCEEDS</b></p>	<p>Net proceeds from the sale of Shares will be used to fund the exploration and advancement of the Issuer’s uranium properties in Saskatchewan and general working capital purposes.</p> <p>Gross proceeds received from the sale of the CFT Shares will be used to incur expenses that qualify as (i) “Canadian exploration expenses” and “flow-through critical mineral mining expenditures” each as defined in <i>The Income Tax Act</i> (Canada) and (ii) “eligible flow-through mining expenditures”, as defined in <i>The Mineral Exploration Tax Credit Regulations, 2014</i> (Saskatchewan) and if renounced to certain eligible Saskatchewan initial subscribers, will qualify for the Saskatchewan “<i>mineral exploration tax credit</i>” (within the meaning of the <i>Income Tax Act, 2000</i> (Saskatchewan) (collectively, the “<b>Qualifying Expenditures</b>”) related to the Issuer’s projects in Saskatchewan, on or before December 31, 2027. Such Qualifying Expenditures will be renounced in favour of the initial subscribers of the CFT Shares effective December 31, 2026. In the event that the Issuer does not renounce on or prior to December 31, 2026 Qualifying Expenditures in amount equal to the gross proceeds of the CFT Shares purchased and/or if the amount of the Qualifying Expenditures is reduced upon assessment or reassessment by the Canada Revenue Agency, the Issuer will indemnify each CFT Share initial subscriber for the additional income taxes payable by such initial subscriber as a result of the Issuer’s failure to renounce the Qualifying Expenditures or as a result of the reduction.</p>

<b>CLOSING DATE</b>	The Offering is expected to close on or about June 24, 2026 (the “ <b>Closing Date</b> ”). The Offering is not expected to close in tranches.
<b>UNDERWRITERS</b>	Velocity Trade Capital Ltd. and Haywood Securities Inc., as co-lead underwriters, on behalf of a syndicate of underwriters (collectively, the “ <b>Underwriters</b> ”).
<b>EXCHANGES</b>	The common shares of the Issuer (“ <b>Common Shares</b> ”) are listed and posted for trading on the TSXV under the symbol “ <b>COSA</b> ”, on the Börse Frankfurt (Frankfurt Stock Exchange) (the “ <b>Frankfurt Exchange</b> ”) under the symbol “ <b>SSKU</b> ” and on the OTCQB <sup>®</sup> Venture Market by OTC Markets Group (the “ <b>OTCQB</b> ”) under the symbol “ <b>COSAF</b> ”.
<b>LAST CLOSING PRICE</b>	On June 2, 2026, the last trading day prior to the date of this Offering Document, the closing price of the Common Shares on the TSXV was \$0.67, on the Frankfurt Exchange was €0.358 and on the OTCQB was US\$0.4776.

The Issuer is conducting a listed issuer financing under section 5A.2 of National Instrument 45-106 *Prospectus Exemptions*. In connection with the Offering, the Issuer represents the following is true:

- The Issuer has active operations and its principal asset is not cash, cash equivalents or its exchange listing.
- The Issuer has filed all periodic and timely disclosure documents that it is required to have filed.
- The Issuer is relying on the exemptions in Coordinated Blanket Order 45-935 *Exemptions from Certain Conditions of the Listed Issuer Financing Exemption* (the “**Order**”) and is qualified to distribute securities in reliance on the exemptions included in the Order.
- The total dollar amount of the Offering, in combination with the dollar amount of all other offerings made under the listed issuer financing exemption and under the Order in the 12 months immediately preceding the date of the news release announcing the Offering, will not exceed \$25,000,000.
- The Issuer will not close the Offering unless the Issuer reasonably believes it has raised sufficient funds to meet its business objectives and liquidity requirements for a period of 12 months following the distribution.
- The Issuer will not allocate the available funds from this Offering to an acquisition that is a significant acquisition or restructuring transaction under securities law or to any other transaction for which the Issuer seeks security holder approval.

## MEANING OF CERTAIN REFERENCES

Unless otherwise noted or the context otherwise shall state, the “Issuer”, “we”, “us”, and “our” refers to Cosa Resources Corp. All currency amounts in this Offering Document are expressed in Canadian dollars, unless otherwise indicated.

## FORWARD-LOOKING STATEMENTS

This Offering Document contains “forward-looking information” within the meaning of applicable Canadian securities laws (referred to herein as “**forward-looking information**”). Forward-looking information includes statements that use forward-looking terminology such as “may”, “could”, “would”, “should”, “will”, “intend”, “plan”, “expect”, “budget”, “estimate”, “anticipate”, “believe”, “continue”, “potential” or the negative or grammatical variations thereof or other variations thereof or comparable terminology. Such forward-looking information includes, without limitation, statements with respect to the expected terms of the Offering, including the anticipated Closing Date of the Offering; the tax treatment of the CFT Shares and FT Shares; the Re-Offering and Re-Offering Shares; the use of available funds following completion of the Offering and the Concurrent Private Placement (as defined below); and the Issuer’s plans with respect to exploration and development of the Issuer’s exploration projects.

Forward-looking information is not a guarantee of future performance and is based upon a number of estimates and assumptions of management, in light of management’s experience and perception of trends, current conditions and expected developments, as well as other factors that management believes to be relevant and reasonable in the circumstances, as of the date of this Offering Document including, without limitation, assumptions relating to: favourable equity and debt capital markets; the ability to raise any necessary capital on reasonable terms to advance the development of the Issuer’s exploration projects and pursue planned exploration; expectations about the ability to acquire mineral resources and/or reserves through acquisition and/or development; future prices of uranium; the timing and results of exploration and drilling programs; the accuracy of budgeted exploration and development costs and expenditures; the price of other commodities such as fuel; future currency exchange rates and interest rates; operating conditions being favourable, including whereby the Issuer is able to operate in a safe, efficient and effective manner; political and regulatory stability; the receipt of governmental and third party approvals, licences and permits on favourable terms in a timely manner; obtaining required renewals for existing approvals, licences and permits and obtaining all other required approvals, licences and permits on favourable terms and in a timely manner; sustained labour stability; stability in financial and capital goods markets; the absence of any material adverse effects arising as a result of terrorism, sabotage, natural disasters, public health concerns, equipment failures or adverse changes in government legislation and/or the socio-economic conditions in Saskatchewan and the surrounding area with respect to the Issuer’s exploration projects and operations; and the availability of drilling and other mining equipment, energy and supplies. While the Issuer considers these assumptions to be reasonable, the assumptions are inherently subject to significant business, social, economic, political, regulatory, competitive and other risks and uncertainties, contingencies and other factors that could cause actual actions, events, conditions, results, performance or achievements to be materially different from those projected in the forward-looking information. Many assumptions are based on factors and events that are not within the control of the Issuer and there is no assurance they will prove to be correct.

Furthermore, such forward-looking information involves a variety of known and unknown risks, uncertainties and other factors which may cause the actual plans, intentions, activities, results, performance or achievements of the Issuer to be materially different from any future plans,

intentions, activities, results, performance or achievements expressed or implied by such forward-looking information. Such risks include, without limitation: general business, social, economic, political, regulatory and competitive uncertainties; differences in size, grade, continuity, geometry or location of mineralization from that predicted by geological modelling and the subjective and interpretative nature of the geological modelling process; the speculative nature of mineral exploration and development, including the risk of diminishing quantities or grades of mineralization; fluctuations in the spot and forward price of uranium; a failure to achieve commercial viability, despite an acceptable uranium price, or the presence of cost overruns which render the Issuer's exploration projects uneconomic; geological, hydrological and climatic events which may adversely affect infrastructure, operations and development plans, and the inability to effectively mitigate or predict with certainty the occurrence of such events; the Issuer's limited operating history; the Issuer's history of losses and expectation of future losses; credit and liquidity risks associated with the Issuer's financing activities, including constraints on the Issuer's ability to raise and expend funds; delays in the performance of the obligations of the Issuer's contractors and consultants; delays in receiving governmental and third party approvals, licences and permits in a timely manner or completing and successfully operating mining and processing components; the Issuer's failure to accurately model and budget future capital and operating costs associated with the further development and operation of the Issuer's exploration projects; adverse fluctuations in the market prices and availability of commodities and equipment affecting the Issuer's business and operations; title defects to the Issuer's mineral properties; the Issuer's management being unable to successfully apply their skills and experience to attract and retain highly skilled personnel; the cyclical nature of the mining industry and increasing prices and competition for resources and personnel during mining cycle peaks; the Issuer's inability to renew existing approvals, licences and permits or obtain required new approvals, licences and permits on timelines required to support development plans; the risks related to equipment shortages, road and water access restrictions and inadequate infrastructure; the Issuer's inability to comply with environmental regulations due to the tendency of such regulations to become more strict over time, and the costs associated with maintaining and monitoring compliance with such regulations; the adverse influence of third party stakeholders including social and environmental non-governmental organizations; risks related to natural disasters, terrorism, civil unrest, public health concerns (including health epidemics or pandemics or outbreaks of communicable diseases such as the coronavirus) and other geopolitical uncertainties; the adverse impact of competitive conditions in the mineral exploration business; the Issuer's failure to maintain satisfactory labour relations and the risk of labour disruptions or changes in legislation relating to labour; changes in national and local government legislation, taxation, controls, regulations and other political or economic developments in the jurisdictions in which the Issuer operates; limits of insurance coverage and uninsurable risk; the adverse effect of currency fluctuations on the Issuer's financial performance; difficulties associated with enforcing judgments against directors residing outside of Canada; conflicts of interest; reduction in the price of Common Shares as a result of sales of Common Shares by existing shareholders; the dilutive effect of future acquisitions or financing activities and the failure of future acquisitions to deliver the benefits anticipated; trading and volatility risks associated with equity securities and equity markets in general; failure of the Issuer's information technology systems or the security measures protecting such systems; the costs associated with legal proceedings should the Issuer become the subject of litigation or regulatory proceedings; costs associated with complying with public company regulatory reporting requirements; other risks involved in the mineral exploration and development business generally, including, without limitation, environmental risks and hazards, cave-ins, flooding, rock bursts and other acts of God or natural disasters or unfavourable operating conditions; and those risk factors discussed or referred to in this Offering Document and in the Issuer's then-current annual management's discussion and analysis and interim management's discussion and analysis, which readers are advised to carefully review and consider. Although

the Issuer has attempted to identify important factors that could cause actual actions, events, conditions, results, performance or achievements to differ materially from those described in forward-looking information, there may be other factors that cause actions, events, conditions, results, performance or achievements to differ from those anticipated, estimated or intended.

The Issuer cautions that the foregoing lists of important assumptions and factors are not exhaustive. Other events or circumstances could cause actual results to differ materially from those estimated or projected and expressed in, or implied by, the forward-looking information contained herein. There can be no assurance that forward-looking information will prove to be accurate, as actual results and future events could differ materially from those anticipated in such information. Accordingly, investors should not place undue reliance on forward-looking information.

Forward-looking information contained herein is made as of the date of this Offering Document and the Issuer disclaims any obligation to update or revise any forward-looking information, whether as a result of new information, future events or results or otherwise, except as and to the extent required by applicable securities laws.

## SUMMARY DESCRIPTION OF BUSINESS

### WHAT IS OUR BUSINESS?

The Issuer is a Canadian uranium exploration company operating in northern Saskatchewan. The Issuer's portfolio comprises roughly 237,000 hectares across multiple wholly-owned and Issuer-operated joint venture projects located in the Athabasca Basin region.

The Issuer's principal focus is currently on:

- the Murphy Lake North project (the "**MLN Project**"), located in Saskatchewan, Canada. The Issuer holds a 70% interest in the MLN Project, with the other 30% being held by its joint venture partner, Denison Mines Corp. ("**Denison**"); and
- the Darby project (the "**Darby Project**"), located in Saskatchewan, Canada. The Issuer holds a 70% interest in the Darby Project, with the other 30% being held by its joint venture partner, Denison.

### RECENT DEVELOPMENTS

There are no material recent developments in respect of the Issuer that have not been disclosed in this Offering Document or in any other document filed by the Issuer in the 12 months preceding the date of this Offering Document.

### MATERIAL FACTS

There are no material facts about the securities being distributed that have not been disclosed in this Offering Document or in any other document filed by the Issuer in the 12 months preceding the date of this Offering Document.

In addition to the Offered Securities being offered under the Offering, the Issuer will also be offering for sale by way of a concurrent brokered private placement 1,430,000 flow-through Common Shares (the "**FT Shares**") at a price of \$0.70 per FT Share (the "**Concurrent Private**

**Placement**) under applicable prospectus exemptions other than the listed issuer financing exemption in accordance with National Instrument 45-106 – *Prospectus Exemptions* and pursuant to the Underwriting Agreement, for additional gross proceeds to the Issuer of \$1,001,000. The Issuer may also issue additional FT Shares pursuant to the Underwriters’ Option, if exercised by the Underwriters.

On January 13, 2025, the Issuer entered into an investment agreement with a Denison pursuant to which the Issuer granted Denison a contractual participation right in respect of future equity financings by the Issuer to allow Denison the ability to maintain its pro-rata ownership interest in the Issuer.

### **WHAT ARE THE BUSINESS OBJECTIVES THAT WE EXPECT TO ACCOMPLISH USING THE AVAILABLE FUNDS?**

The Issuer intends to use the gross proceeds from the sale of the CFT Shares and Concurrent Private Placement to incur Qualifying Expenditures and net proceeds from the sale of Shares, and other available funds (the “**Available Funds**”) for exploration and development of the MLN Project and the Darby Project, and for general corporate and working capital purposes.

See “*Use of Available Funds – How will we use the available funds?*” below for additional information in respect of the anticipated use of the Available Funds in respect of these business objectives and other anticipated uses of the Available Funds.

### **USE OF AVAILABLE FUNDS**

#### **WHAT WILL OUR AVAILABLE FUNDS BE UPON THE CLOSING OF THE OFFERING?**

The following table discloses what the Available Funds will be after the Offering:

		<b>ASSUMING 100% OF THE OFFERING</b>
<b>A</b>	<b>AMOUNT TO BE RAISED BY THE OFFERING</b>	\$4,766,550 <sup>(1)</sup>
<b>B</b>	<b>SELLING COMMISSIONS AND FEES</b>	\$208,328 <sup>(2)</sup>
<b>C</b>	<b>ESTIMATED OFFERING COSTS (E.G. LEGAL, ACCOUNTING, AUDIT)</b>	\$200,000
<b>D</b>	<b>NET PROCEEDS OF OFFERING: D = A – (B + C)</b>	\$4,358,222
<b>E</b>	<b>WORKING CAPITAL AS AT MOST RECENT MONTH END (DEFICIENCY)</b>	\$7,300,000

		<b>ASSUMING 100% OF THE OFFERING</b>
<b>F</b>	<b>ADDITIONAL SOURCES OF FUNDING</b>	\$950,950 <sup>(3)</sup>
<b>G</b>	<b>TOTAL AVAILABLE FUNDS: G = D + E + F</b>	<b>\$12,609,172</b>

Notes:

- (1) Assuming full exercise of the Underwriters' Option.
- (2) Assuming Cash Commission (as defined below) of 5% on \$3,266,550 of the gross proceeds of the Offering to the Underwriters and 3% on \$1,500,000 of the gross proceeds of the Offering to the Underwriters from purchasers on the President's List (as defined below). See "*Fees and Commissions*" below for additional information.
- (3) The Issuer expects net proceeds of the Concurrent Private Placement to be approximately \$950,950, assuming the payment of the full Cash Commission. See "Material Facts".

### HOW WILL WE USE THE AVAILABLE FUNDS?

The following table provides a detailed breakdown of how the Issuer intends to use the Available Funds:

<b>DESCRIPTION OF INTENDED USE OF AVAILABLE FUNDS LISTED IN ORDER OF PRIORITY</b>	<b>ASSUMING 100% OF THE OFFERING</b>
Exploration and development of the MLN Project	\$7,000,000
Exploration and development of the Darby Project	\$2,500,000
General and administrative expenses	\$2,000,000
Unallocated working capital	\$1,109,172
<b>TOTAL: EQUAL TO G IN THE AVAILABLE FUNDS TABLE ABOVE</b>	<b>\$12,609,172<sup>(1)</sup></b>

Note:

- (1) Assuming full exercise of the Underwriters' Option. If the Underwriter's Option is not exercised in full, the Issuer intends to reduce the amount of spending in respect of unallocated working capital as disclosed above accordingly.

The above noted allocation and anticipated timing represents the Issuer's current intentions with respect to its use of Available Funds based on current knowledge, planning and expectations of management of the Issuer. Although the Issuer intends to expend the Available Funds as set forth above, there may be circumstances where, for sound business reasons, a reallocation of funds may be deemed prudent or necessary and may vary materially from that set forth above, as the amounts actually allocated and spent will depend on a number of factors, including the Issuer's ability to execute on its business plan. See the "*Forward-Looking Statements*" section above.

The most recent audited annual financial statements and interim financial report of the Issuer included a going-concern note. The Issuer is still in the exploration stage and the Issuer has not yet generated positive cash flows from its operating activities, which may cast doubt on the Issuer's ability to continue as a going concern. The Offering is intended to permit the Issuer to continue to explore its properties and conduct additional drilling, and is not expected to affect the decision to include a going concern note in the next annual financial statements of the Issuer.

#### HOW HAVE WE USED THE OTHER FUNDS WE HAVE RAISED IN THE PAST 12 MONTHS?

PREVIOUS FINANCING ACTIVITY	INTENDED USE OF FUNDS	USE OF FUNDS TO DATE
<u>December 4, 2025</u> : Private placement of units of the Issuer, charity flow-through units of the Issuer and flow-through Common Shares for aggregate gross proceeds of \$7,500,000.74	Exploration and general working capital purposes (the " <b>Stated Purposes</b> ")	Approximately \$4,850,000 has been used for the Stated Purposes <sup>(1)</sup>

Note:

- (1) Not enough time has yet passed for the Issuer to have spent all of the net proceeds on the Stated Purposes, but the Issuer does not anticipate any variance from the intended use of the remaining net proceeds or any impact on the Issuer's ability to achieve its intended business objectives and milestones using such net proceeds.

#### FEES AND COMMISSIONS

#### WHO ARE THE DEALERS OR FINDERS THAT WE HAVE ENGAGED IN CONNECTION WITH THIS OFFERING, IF ANY, AND WHAT ARE THEIR FEES?

<b>UNDERWRITERS</b>	Velocity Trade Capital Ltd. and Haywood Securities Inc. as co-lead underwriters, on their own behalf and on behalf of a syndicate of underwriters to be formed.
<b>COMPENSATION TYPE</b>	Cash fee and Compensation Warrants (as defined below).
<b>CASH FEE</b>	The Issuer will pay a cash commission (the " <b>Cash Commission</b> ") of 5% of the gross proceeds of the Offering on the closing of the Offering to the Underwriters, including any gross proceeds raised in connection with the exercise of the Underwriters' Option; provided, however, that the Cash Commission shall be reduced to 3% in respect of the gross proceeds received from subscribers included on a president's list to be formed by the Issuer (the " <b>President's List</b> "), which President's List will be up to a maximum of \$1,500,000.
<b>COMPENSATION WARRANTS</b>	The Issuer will issue compensation warrants of the Issuer (" <b>Compensation Warrants</b> ") entitling the Underwriters to purchase that number of Common Shares equal to 6% of the

	aggregate number of Offered Securities issued by the Issuer under the Offering at a price of \$0.60 per Common Share for a period of 24 months following the Closing Date, provided, however, that no Compensation Warrants will be issued in respect of the Offered Securities issued to subscribers included on the President's List .
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## **DO THE UNDERWRITERS HAVE A CONFLICT OF INTEREST?**

To the knowledge of the Issuer, it is not a “related issuer” or “connected issuer” of or to the Underwriters, as such terms are defined in National Instrument 33-105 – *Underwriting Conflicts*.

## **PURCHASERS' RIGHTS**

### **RIGHTS OF ACTION IN THE EVENT OF A MISREPRESENTATION**

If there is a misrepresentation in this Offering Document, you have a right

- (a) to rescind your purchase of these securities with the Issuer, or
- (b) to damages against the Issuer and may, in certain jurisdictions, have a statutory right to damages from other persons.

These rights are available to you whether or not you relied on the misrepresentation. However, there are various circumstances that limit your rights. In particular, your rights might be limited if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in paragraph (a) or (b) above, you must do so within strict time limitations.

You should refer to any applicable provisions of the securities legislation of your province or territory for the particulars of these rights or consult with a legal adviser. The rights described in this section entitled “Purchaser's Rights” are only applicable to purchasers of the Shares and the Re-Offered Shares.

## **ADDITIONAL INFORMATION**

### **WHERE CAN YOU FIND MORE INFORMATION ABOUT US?**

Security holders can access the Issuer's continuous disclosure filings on SEDAR+ at [www.sedarplus.ca](http://www.sedarplus.ca) under the Issuer's profile.

For further information regarding the Issuer, visit the Issuer's website at [www.cosaresources.ca](http://www.cosaresources.ca).

***Investors should read this Offering Document and consult their own professional advisors to assess the income tax, legal, risk factors and other aspects of their investment in Offered Securities or Re-Offered Shares.***

**DATE AND CERTIFICATE**

Dated: June 3, 2026

**This Offering Document, together with any document filed under Canadian securities legislation on or after June 3, 2025, contains disclosure of all material facts about the securities being distributed and does not contain a misrepresentation.**

*(signed) "Keith Bodnarchuk"*

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Keith Bodnarchuk  
President and Chief Executive Officer

*(signed) "Darren Morgans"*

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Darren Morgans  
Chief Financial Officer