



SCS AUDIT &
CORPORATE SERVICES PTY
LTD

ABN 99 165 260 444

January 31, 2025

British Columbia Securities Commission

Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Central Iron Ore Limited (the "Company") – Change of Auditor of Reporting Issuer

We acknowledge receipt of a Notice of Change of Auditor (the "**Notice**") dated January 31, 2025, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by SCS Audit & Corporate Services Pty Ltd., that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements therein.

I trust the foregoing is satisfactory.

Yours very truly,

"*Didarul Khan*" (Signed)

SCS AUDIT & CORPORATE SERVICES PTY LTD.

cc: Board of Directors of Central Iron Ore Limited