

Early Warning Report Filed Pursuant to National Instrument 62-103

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VANCOUVER, January 22, 2026 - [Usha Resources Ltd.](#) ("Usha" or the "Company") (TSXV:USHA)(OTCQB:USHAF)(FSE:JO0) - on January 19, 2026, Totec Resources Ltd. ("Totec") completed its "Qualifying Transaction" (as such term is defined under TSX Venture Exchange Policy 2.4 - Capital Pool Companies) with Usha, 1540359 B.C. Ltd. ("Subco") and certain shareholders of Subco (the "Investors"), pursuant to which Usha and the Investors sold their respective interests in Subco to Totec (the "Transaction").

The Transaction was completed pursuant to a share purchase agreement dated October 22, 2025, as amended December 10, 2025, among Totec, Usha, Subco and the Investors. The purchase price paid by Totec for the Transaction was an aggregate of 35,500,000 common shares of Totec (the "Common Shares") issued to the shareholders of Subco (5,500,000 of which were issued to Usha and 30,000,000 of which were issued to the Investors) and \$50,000 in cash paid to Usha.

Prior to the completion of the Transaction, Usha beneficially owned and controlled nil Common Shares. Upon completion of the Transaction, Usha beneficially owns and controls 5,500,000 Common Shares, representing 14.3% of the issued and outstanding Common Shares on a non-diluted basis.

Usha may acquire additional securities or dispose of existing securities on the basis of Usha's assessment of market conditions, reformulation of plans and/or other relevant factors, in each case in accordance with applicable securities regulatory requirements.

This disclosure is being made pursuant to National Instrument 62-103 - The Early Warning System and Related Take-Over Bid and Insider Reporting Issuers in connection with the filing of an early warning report regarding the Company's acquisition of securities of Totec. A copy of the Usha's early warning report will be available on Totec's profile on SEDAR+ at www.sedarplus.ca.

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