

NOTICE TO READER

This form 52-109F1R - Certification of Refiled Annual Filings (the "Form 52-109F1R") is filed in connection with the refiled Annual Financial Statements of First Phosphate Corp. (the "Issuer") for the financial years ended February 28, 2023, and February 28, 2022, and corresponding management's discussion & analysis, which was filed on SEDAR+ on December 1, 2023.

Form 52-109F1R
Certification of Refiled Annual Filings

This form 52-109F1R - Certification of Refiled Annual Filings (the "Form 52-109F1R") is filed in connection with the refiled Annual Financial Statements of First Phosphate Corp. (the "Issuer") for the financial years ended February 28, 2023, and February 28, 2022, and corresponding management's discussion & analysis, which was filed on SEDAR+ on December 1, 2023.

I, Bennett Kurtz, the Chief Financial Officer of First Phosphate Corp. ("the "Issuer"), certify the following:

1. *Review:* I have reviewed the AIF, if any, annual financial statements and annual MD&A, including, for greater certainty, all documents and information that are incorporated by reference in the AIF (together, the "annual filings") of the issuer for the financial years ended February 28, 2023, and 2022.
2. *No misrepresentations:* Based on my knowledge, having exercised reasonable diligence, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, with respect to the period covered by the annual filings.
3. *Fair presentation:* Based on my knowledge, having exercised reasonable diligence, the annual financial report together with the other financial information included in the annual filings fairly present in all material respects the financial condition, financial performance and cash flows of the issuer, as of the date of and for the periods presented in the annual filings.

Date: *December 6, 2023*

"Bennett Kurtz"

Bennett Kurtz
Chief Financial Officer