



December 19, 2018

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Chemesis International Inc. (the "Company");
Chemesis International Inc. - IMC Mining Business (the "Business");
IMC International Mining Corp. ("IMC")

We refer to the Information Circular of the Company dated December 11, 2018.

We consent to being named and to the use in the above-mentioned Information Circular of our auditor's report dated October 4, 2018 to the shareholders of the Company on the following financial statements:

- § Consolidated statements of financial position as at June 30, 2018; and
- § Consolidated statements of comprehensive loss, changes in shareholders' equity and cash flows for the year ended June 30, 2018 and a summary of significant accounting policies and other explanatory information.

We consent to being named and to the use in the above-mentioned Information Circular of our auditor's report dated December 10, 2018 to the Board of Directors of the Business on the following financial statements:

- § Carve-out consolidated statements of financial position as at June 30, 2018 and June 30, 2017; and
- § Carve-out consolidated statements of loss and comprehensive loss and cash flows for the years ended June 30, 2018 and June 30, 2017 and a summary of significant accounting policies and other explanatory information.

We consent to being named and to the use in the above-mentioned Information Circular of our auditor's report dated December 10, 2018 to the Board of Directors of IMC on the following financial statements:

- § Statements of financial position as at September 30, 2018; and
- § Statements of comprehensive loss, changes in equity and cash flows for the period from incorporation on August 30, 2018 to September 30, 2018 and a summary of significant accounting policies and other explanatory information.

We report that we have read the information circular and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audits of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Information Circular as these terms are described in the CPA Canada Handbook - Assurance.

Yours truly,

"D&H Group LLP"

CHARTERED PROFESSIONAL ACCOUNTANTS