

**NU E POWER CORP.**

**NOTICE OF CHANGE OF AUDITOR**

Pursuant to NI 51-102 (Part 4.11)

TO: KPMG LLP

AND TO: Link-It Accounting and Financial Services Inc.

AND TO: Alberta Securities Commission  
British Columbia Securities Commission

It is proposed that NU E Power Corp. (the "**Corporation**") will change its auditor from KPMG LLP (the "**Former Auditor**") to Link-It Accounting and Financial Services Inc. (the "**Successor Auditor**") effective as of November 28, 2024.

The Former Auditor resigned at the Corporation's request with an effective date of November 27, 2024.

The Corporation further reports there were no modifications of opinion in the Former Auditor's reports on the Corporation's financial statements for the Corporation's two most recently completed financial years ended December 31, 2023 and December 31, 2022.

There are no reportable events including disagreements, consultations, or unresolved issues as defined in NI 51-102 (Part 4.11) between the Corporation and the Former Auditor, which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors' Report was issued.

The change of auditor and the recommendation to appoint the Successor Auditor was approved by the Audit Committee and the Board of Directors of the Corporation.

DATED this 2nd day of December, 2024.

**NU E POWER CORP.**

Per: *(signed)* "John Newman"

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John Newman  
Chief Financial Officer