

**NOTICE OF CHANGE OF AUDITOR  
FOR ELEMENT79 GOLD CORP.**

To: British Columbia Securities Commission  
Ontario Securities Commission  
Shim & Associates LLP  
Davidson & Company LLP

**NOTICE IS HEREBY GIVEN** that, on the advice of the audit committee of Element79 Gold Corp. (the "Company"), the board of directors of the Company resolved on April 15, 2024 that:

- a) The ceasing of services provided by Shim & Associates LLP, Chartered Professional Accountants, to be effective May 6, 2024, as auditors of the Company be accepted, and
- b) Davidson & Company LLP, Chartered Professional Accountants be appointed as auditors of the Company to be effective May 6, 2024 to hold office until the next annual meeting at remuneration to be fixed by the directors.

In accordance with **National Instrument 51-102 Continuous Disclosure Obligations** ("**NI 51-102**") we confirm that:

- a) Shim & Associates LLP was given notice to cease as the auditor of the Company;
- b) Shim & Associates LLP have not expressed any reservation in its reports for the fiscal years prepared and filed for the years ended August 31, 2022 and August 31, 2023, of the Company;
- c) the ceasing of Shim & Associates LLP, and appointment of Davidson & Company LLP, as auditors of the Company were both considered by the audit committee and approved by the board of directors of the Company;
- d) in the opinion of the Company, and the Board of Directors of the Company, there have been no "Reportable Events" as defined in **NI 51-102** in connection with the audits for the years ended August 31, 2022 and August 31, 2023 for the Company; and
- e) the notice, resignation, and letters of the auditors have been reviewed by the Audit Committee and the Board of Directors.

Dated May 6, 2024

Per: CS// "Zara Kanji"  
ZARA KANJI  
DIRECTOR and AUDIT COMMITTEE CHAIRPERSON