



**Crowe MacKay LLP**

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May 12, 2026

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames,

Re: Gelum Resources Ltd. – Notice of Change of Auditor

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice of Change of Auditor (the "Notice") dated May 12, 2026 by Gelum Resources Ltd. and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

Yours very truly,

A handwritten signature in cursive script that reads "Crowe MacKay LLP".

Crowe MacKay LLP

Chartered Professional Accountants