



May 12, 2026

Private and Confidential

Canadian Stock Exchange
British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

**RE: GELUM RESOURCES LTD. (THE "COMPANY")
CHANGE OF AUDITOR**

We are writing in accordance with Section 4.11(5)(a) of National Instrument 51-102 *Continuous Disclosure Obligations* ("NI 51-102"). We wish to confirm that we have read the Notice of Change of Auditor of the Company dated May 12, 2026 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

A handwritten signature in black ink that reads 'Smythe LLP' in a cursive, script font.

Chartered Professional Accountants

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