

May 23, 2025

British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: BluEnergies Ltd. (the "Company")**  
**Notice of Change of Auditor**

---

We acknowledge receipt of a Notice of Change of Auditor (the "Notice") dated May 23, 2025, delivered to us by the Company in respect of the change of auditor of the Company.

Pursuant to National Instrument 51-102 of the Canadian Securities Administrators, please accept this letter as confirmation by De Visser Gray LLP that we have reviewed the Notice and, based on our knowledge as at the time of receipt of the Notice, we agree with each of the statements concerning De Visser Gray LLP therein.

Yours truly,

A handwritten signature in black ink that reads "De Visser Gray LLP". The signature is written in a cursive, flowing style.

**CHARTERED PROFESSIONAL ACCOUNTANTS**