

November 28, 2024

To:

Alberta Securities Commission
Autorité des marchés financiers
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Department of Justice and Public Safety, Financial and Consumer Services Division (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Ontario Securities Commission
The Manitoba Securities Commission

Dear Sirs/Mesdames:

RE: Southern Energy Corp. (the “Company”)

We refer to the short form base shelf prospectus of the Company dated November 28, 2024 relating to the proposed offering, from time to time, of common shares, preferred shares, warrants, debt securities, subscription receipts and units (the “Prospectus”).

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated April 26, 2024 to the Shareholders and the Board of Directors of the Company on the following financial statements:

Consolidated statement of financial position as at December 31, 2023 and 2022;

Consolidated statement of earnings (loss) and comprehensive income (loss), changes in shareholders' equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information.

We report that we have read the Prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

/s/ Deloitte LLP

Chartered Professional Accountants