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22 December 2023

To: British Columbia Securities Commission
Alberta Securities Commission
Autorité des marchés financiers
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Financial and Consumer Services Divisions (Prince Edward Island)
The Manitoba Securities Commission
Nova Scotia Securities Commission
Office of the Superintendent of Securities (Northwest Territories)
Office of the Superintendent of Securities (Yukon)
Office of the Superintendent of Securities Nunavut
Office of the Superintendent of Securities Service Newfoundland and Labrador
Ontario Securities Commission

RE: Li-FT Power Ltd. (the “Company”)

We refer to the Base Shelf Prospectus for the Provinces of Québec and the Northwest Territories and the territories of Nunavut and Yukon and Amended and Restated Base Shelf Prospectus for each of the provinces of Canada except Québec dated December 22, 2023 (the “**Prospectus**”), relating to the offer and issuance of common shares, debt securities, warrants, subscription receipts or any combination of such securities or units comprised of one or more of such securities with an aggregate offering price not to exceed \$200,000,000 during the 25 month period that this Prospectus, including any amendments hereto, remains valid.

We consent to being named and to the use in the Prospectus of our report dated 29 March 2023 to the shareholders of Li-FT Power Ltd. on the following financial statements:

- Statements of financial position as at 30 November 2022 and 2021; and
- Statements of net and comprehensive loss, changes in shareholders’ equity and cash flows for the year ended 30 November 2022 and for the period from the date of incorporation on 28 May 2021 to 30 November 2021, and notes to the financial statements, including a summary of significant accounting policies.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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,

“SHIM & Associates LLP”

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