

Independent Practitioner’s Reasonable Assurance Report on Compliance

To the Board of Directors of
Next Edge Capital Corp. (the “Company”)

Next Edge Strategic Metals and Commodities Fund
Veritas Next Edge Premium Yield Fund
(Collectively, the “Funds”)

We have undertaken a reasonable assurance engagement of the statements of the Company’s compliance for the year ended December 31, 2024, with the applicable requirements of Parts 9, 10 and 11 (“the specified requirements”) of National Instrument 81-102 in respect of the Funds.

Management’s Responsibility

Management is responsible for measuring and evaluating the Company’s compliance with the specified requirements of National Instrument 81-102 and for preparing the Company’s statements of compliance. Management is also responsible for such internal control as management determines necessary to enable the Company’s compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on management’s statements based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3530, *Attestation Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether management’s statements are fairly stated, in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about management’s statements of the entity’s compliance with specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of material misstatement of management’s statements, whether due to fraud or error, and involves obtaining evidence about management’s statements.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. Information relevant to the Company's compliance with the specified requirements of National Instrument 81-102 is set out in management's statements of compliance.

Our Independence and Quality Management

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, management's statements that the Company complied with the specified requirements of National Instrument 81-102 for the year ended December 31, 2024, are fairly stated, in all material respects.

We do not provide a legal opinion on the Company's compliance with the specified requirements.

Purpose of Statements

Management's statements of compliance have been prepared to report to the securities regulatory authorities on the Company's compliance with the specified requirements of National Instrument 81-102. As a result, management's statements of compliance may not be suitable for another purpose.

Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants
March 31, 2025