



CERTIFICATE OF OFFICER

In connection with the resignation of Smythe LLP, Chartered Professional Accountants, as auditor of New Energy Metals Corp. (the "Company"), at the Company's request, I, Nilda Rivera, Chief Financial Officer of the Company, hereby certify on behalf of the Company that the Board of Directors and Audit Committee of the Company have reviewed the Company's Notice of Change of Auditor dated August 25, 2023 and notice letters to Smythe LLP, Chartered Professional Accountants, and WDM Chartered Professional Accountants and their responses thereto, copies of which are attached.

Dated at Vancouver, British Columbia, this 30th day of August, 2023

New Energy Metals Corp.

(signed) "Nilda Rivera"

Chief Financial Officer



TO: British Columbia Securities Commission
Alberta Securities Commission

AND TO: Smythe LLP
WDM Chartered Professional Accountants

Re: Notice of Change of Auditor

Pursuant to National Instrument 51-102 *Continuous Disclosure Obligations* (“**NI 51-102**”), New Energy Metals Corp. (the “**Corporation**”) hereby provides a notice of change of auditor as follows:

1. Effective August 24, 2023, Smythe LLP (the “**Former Auditor**”), Chartered Professional Accountants, resigned as auditor of the Corporation at the Corporation’s request;
2. The Corporation appointed WDM Chartered Professional Accountants (the “**Successor Auditor**”) as auditor of the Corporation on August 25, 2023, to hold such position until the next annual general meeting of shareholders of the Corporation;
3. The resignation of the Former Auditor and the appointment of the Successor Auditor were considered and approved by the audit committee and the board of directors of the Corporation (the “**Board**”);
4. There were no modifications of opinion contained in the Former Auditor’s reports on the Corporation’s financial statements relating to the “relevant period” (as such term is defined in Part 4.11 of National Instrument 51-102);
5. There were no “reportable events” including disagreements, consultations or unresolved issues (as the term is defined in Part 4.11 of National Instrument 51-102); and
6. The contents of this Notice have been reviewed and approved by the Board.

DATED at Vancouver, British Columbia, this 25th day of August 2023.

BY ORDER OF THE BOARD OF DIRECTORS,

NEW ENERGY METALS CORP.

Per: “*Nilda Rivera*”

Nilda Rivera
CFO



NEW ENERGY METALS
CORP.

August 24, 2023

Smythe LLP
1700 – 475 Howe Street
Vancouver, BC V6C 2B3
Via Email: knishi@smythecpa.com

Attention: Kevin Nishi

Dear Kevin:

Re: Notice of Change of Auditor

New Energy Metals Corp.'s Audit Committee and Board of Directors have passed a resolution to change its auditors effective August 24, 2023.

In this regard, please find attached the "Notice of Change of Auditor" ("Notice") for your review. If you are in agreement with the information contained in the Notice, please prepare a letter addressed to the British Columbia, and Alberta Securities Commissions with a copy to us indicating so, in accordance with Part 4.11 of National Instrument 51-102.

If you have any questions, please feel free to contact the undersigned.

Yours truly,

"Nilda Rivera"

Nilda Rivera
CFO



August 25, 2023

WDM Chartered Professional Accountants
Suite 420, 1501 West Broadway
Vancouver, B.C. V6J 4Z6

Via Email: MikeKao@wdmca.com

Attention: Mike Kao

Dear Mike:

Re: Notice of Change of Auditor

In connection with WDM Chartered Professional Accountants' appointment as new auditor of New Energy Metals Corp. (the "**Corporation**") effective August 25, 2023, and pursuant to the requirements of Part 4.11 of National Instrument 51-102 ("**NI 51-102**"), we are providing you a copy of the Corporation's Notice of Change of Auditor ("**Notice**") for your review.

If you are in agreement with the information contained in the Notice, please prepare a letter addressed to the British Columbia and Alberta Securities Commissions with a copy to us indicating so, in accordance with NI 51-102.

If you have any questions, please feel free to contact the undersigned.

Yours truly,

"Nilda Rivera"

Nilda Rivera
CFO



August 29, 2023

Private and Confidential

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

**RE: NEW ENERGY METALS CORP. (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 August 25, 2023 and that based on our current knowledge we are in agreement with the information contained in such Notice.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

VANCOUVER

1700-475 Howe St
Vancouver, BC V6C 2B3
T: 604 687 1231
F: 604 688 4675

LANGLEY

600-19933 88 Ave
Langley, BC V2Y 4K5
T: 604 282 3600
F: 604 357 1376

NANAIMO

201-1825 Bowen Rd
Nanaimo, BC V9S 1H1
T: 250 755 2111
F: 250 984 0886

August 29, 2023

To: **British Columbia Securities Commission**
Alberta Securities Commission
TSX-Venture Exchange

Re: New Energy Metals Corp. ("the Company")
Notice Pursuant to NI 51-102 - Change of Auditor

As required by the National Instrument 51-102 and in connection with our proposed engagement as auditor of the Company, we have reviewed the information contained in the Company's Notice of Change of Auditor dated August 25, 2023, and agree with the information contained therein, based upon our knowledge of the information relating to the said notice and of the Company at this time.

Yours truly,

WDM

Chartered Professional Accountants

WDM CHARTERED PROFESSIONAL ACCOUNTANTS

cc. New Energy Metals Corp..

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SERVICE

INTEGRITY

TRUST



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