



SHIM & Associates LLP
Chartered Professional Accountants
Suite 900 – 777 Hornby Street
Vancouver, B.C. V6Z 1S4
T: 604 559 3511 | F: 604 559 3501

2 March 2023

TO: British Columbia Securities Commission
Alberta Securities Commission

RE: Sage Potash Corp. (the “Company”)

We refer to the non-offering prospectus of the Company dated 2 March 2023 (the “Prospectus”).

We consent to being named and to the use in the Prospectus of our report dated 2 March 2023 to the shareholders of the Company on the following consolidated financial statements:

- Consolidated statement of financial position as at 31 March 2022; and
- Consolidated statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the period from the date of incorporation on 22 November 2021 to 31 March 2022, and notes to the consolidated 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of these consolidated 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”

Chartered Professional Accountants