



**South Pacific Metals Corp.**  
Registered Office Address  
1133 Melville Street  
Suite 3500, The Stack  
Vancouver, British Columbia  
V6E 4E5 Canada

To: Smythe LLP, Chartered Professional Accountants  
Davidson & Company LLP, Chartered Professional Accountants

Re: South Pacific Metals Corp. (the “**Company**”)  
Notice of Change of Auditor (the “**Notice**”)

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In compliance with Section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations (“**NI 51-102**”), please be advised as follows:

1. The Company has changed its auditor from Smythe LLP, Chartered Professional Accountants, of 1700 – 475 Howe Street, Vancouver, British Columbia, V6C 2B3, to Davidson & Company LLP, Chartered Professional Accountants, of 1200 – 609 Granville Street, Vancouver, British Columbia, V7Y 1H4.
2. The date of said change of auditor is December 10, 2024.
3. Smythe LLP, Chartered Professional Accountants, has resigned on its own initiative.
4. The resignation of Smythe LLP, Chartered Professional Accountants, and the appointment of Davidson & Company LLP, Chartered Professional Accountants, have been approved by the Company’s Board of Directors.
5. None of the reports of Smythe LLP, Chartered Professional Accountants, on any of the Company’s financial statements relating to the “relevant period” (as such term is defined in section 4.11(1) of NI 51-102) expressed a modified opinion.
6. There has not been a “reportable event” (as such term is defined in section 4.11(1) of NI 51-102), which occurred in connection with the audit of the financial years ended December 31, 2022, and December 31, 2023, or for any period subsequent thereto.

Please review this Notice and prepare a letter identifying whether you agree, disagree and the reasons why, or have no basis to agree or disagree with each statement contained in this Notice, addressing your response to the relevant securities regulatory authorities (list of addresses attached hereto). Please deliver the response to the Company within seven (7) days from the date of this Notice.

This Notice and your reply will be part of the reporting package that will be filed with the applicable regulator or relevant securities administrators.

Dated this 10<sup>th</sup> day of December, 2024.

**SOUTH PACIFIC METALS CORP.**

/s/ Michael Murphy  
Michael Murphy  
Chief Executive Officer

**List of Addresses**

Alberta Securities Commission  
Suite 600, 250 – 5th Street SW  
Calgary, Alberta, T2P 0R4

British Columbia Securities Commission  
P.O. Box 10142, Pacific Centre  
701 West Georgia Street  
Vancouver, British Columbia, V7Y 1L2

Ontario Securities Commission  
20 Queen Street West, 22nd Floor  
Toronto, Ontario, M5H 3S8