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September 13, 2022

**DELIVERED VIA SEDAR**

Ontario Securities Commission  
Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Prince Edward Island Office of the Superintendent of Securities Office  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities, Service Newfoundland & Labrador  
Toronto Stock Exchange

Dear Sirs/Mesdames:

**RE: NEO PERFORMANCE MATERIALS INC. (SEDAR Project No. 03428509)**

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We refer to the (final) short form prospectus of Neo Performance Materials Inc. (the "**Corporation**") dated September 13, 2022 (the "**Prospectus**") relating to the offering (the "**Offering**") on a bought deal basis to purchasers in each of the provinces of Canada except Quebec, of 4,500,000 common shares (the "**Common Shares**", and the Common Shares offered under the Prospectus, the "**Offered Shares**") of the Corporation at a price of \$15.00 per Offered Share

We hereby consent to the reference to our name on cover pages (ii) and (iii) of the Prospectus, and under the headings "*Eligibility for Investment*" and "*Legal Matters*", and to the reference to our opinion under the heading "*Eligibility for Investment*", which opinion is dated as of the date of the Prospectus.

We confirm that we have read the Prospectus of the Corporation and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our opinion referred to above or that is within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,