

August 13, 2024

To: British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: **Ceylon Graphite Corp. (the "Company")**

Notice of Change of Auditor

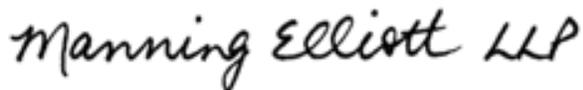
We have read the Notice of Change of Auditor from the Company (the "Notice"), dated August 6, 2024, delivered to us pursuant to Part 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (the "Instrument").

Pursuant to Part 4.11, paragraph (5)(a)(ii)(B) of the Instrument, we confirm:

- In relation to Item 1 of the Notice, we acknowledge having resigned as the Company's auditor effective August 6, 2024.
- In relation to Items 2 and 5 of the Notice, we are in agreement.
- In relation to Items 3 and 4 of the Notice, we have no basis to agree or disagree.
- In relation to Item 6 of the Notice, we advise you of the following:
 - (A) The Company has not paid the audit fees pertaining to our audit of the consolidated financial statements for the year ended March 31, 2023, for which we issued an auditors' report dated August 14, 2023. The Company has failed to honor the payment arrangement previously agreed to with management.
 - (B) We have disclosed the issue outlined at (A) to the Company's audit committee of the board of directors.
 - (C) We are not aware of whether the Company has authorized us to respond fully to inquiries by any successor auditor concerning the issue outlined at (A).

This confirmation is based on our knowledge of the information as at the date of this letter.

Yours truly,

A handwritten signature in black ink that reads 'Manning Elliott LLP'.

Chartered Professional Accountants