

October 26, 2020

**British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission (New Brunswick)**

Dear Sirs / Mesdames:

**Re: Nano One Materials Corp.**

We refer to the short form prospectus of Nano One Materials Corp. (the "Company") dated October 26, 2020 relating to the offering of 4,596,000 units at a price of \$2.72 per unit of the Company.

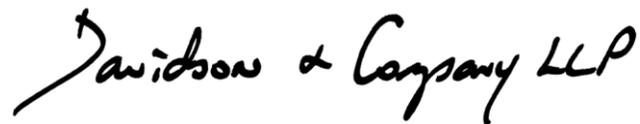
We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated April 27, 2020 to the shareholders of the Company on the following financial statements:

Statements of financial position as at December 31, 2019 and 2018;

Statements of loss and comprehensive loss, cash flows and changes in shareholders' equity for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,



**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants

