

December 8, 2025

**Alberta Securities Commission
British Columbia Securities Commission
Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Office of the Superintendent of Securities, Service Newfoundland and Labrador
Nova Scotia Securities Commission
Ontario Securities Commission
Financial and Consumer Services Division, Prince Edward Island
Financial and Consumer Affairs Authority of Saskatchewan**

Dear Sirs / Mesdames:

Re: Nano One Materials Corp.

We refer to the prospectus supplement (to the Short Form Base Shelf Prospectus dated April 26, 2024) of Nano One Materials Corp. (the "Company") dated December 8, 2025 relating to the sale and issue of securities of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated March 25, 2025 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2024 and 2023;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended December 31, 2024 and 2023, and notes to the consolidated financial statements, including material accounting policy information.

We report that we have read the prospectus supplement 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 prospectus supplement as these terms are described in the CPA Canada Handbook – Assurance.



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Yours very truly,

Davidson & Company LLP

DAVIDSON & COMPANY LLP

Chartered Professional Accountants