

CHANGE OF AUDITOR NOTICE

TO: British Columbia Securities Commission
AND TO: Autorités des marchés financiers
AND TO: Alberta Securities Commission
AND TO: Financial and Consumer Affairs Authority of Saskatchewan
AND TO: The Manitoba Securities Commission
AND TO: Ontario Securities Commission
AND TO: Financial and Consumer Services Commission (New Brunswick)
AND TO: Nova Scotia Securities Commission
AND TO: Prince Edward Island Securities Office
AND TO: Government of Newfoundland and Labrador Financial Services Regulation Division
AND TO: Toronto Stock Exchange
AND TO: Davidson and Company LLP
AND TO: PricewaterhouseCoopers LLP

RE: Notice of Change of Auditor pursuant to Section 4.11 of National Instrument 51-102 – Continuous Disclosure Obligations (“NI 51-102”)

Nano One Materials Corp. (the “**Company**”) hereby gives notice of the change of its auditor in accordance with NI 51-102, and states that:

1. At the request of the Company, Davidson & Company LLP (the “**Former Auditor**”) tendered their resignation as auditors effective October 3, 2025 (the “**Resignation Date**”) and the directors of the Company have appointed PricewaterhouseCoopers LLP (“**PwC**”), as successor auditors in their place.
2. The Board of Directors of the Company has approved the resignation of the Former Auditor effective the Resignation Date.
3. There were no reservations or modified opinions in the auditor’s reports on the Company’s financial statements for: (a) the two most recently completed financial years; or (b) for any period subsequent thereto for which an auditor report was issued and preceding the effective date of the resignation of the Former Auditor.
4. The Company’s audit committee has recommended, and the Board has approved the appointment of PwC as auditor of the Company effective October 3, 2025.
5. In the opinion of the Company, as at the date hereof, there have been no Reportable Events (as such term is defined in NI 51-102) for: (a) the two most recently completed financial years; or (b) for any period subsequent thereto for which an auditor report was issued and preceding the effective date of the resignation of the Former Auditor.



TSX: NANO

DATED at Vancouver, British Columbia, this 6th day of October, 2025.

Nano One Materials Corp.

/s/ Carlo Valente

By: _____

Carlo Valente,
Chief Financial Officer