



October 8, 2025

To: Toronto Stock Exchange; British Columbia Securities Commission; Autorité des marchés financiers (Québec); Alberta Securities Commission; Financial and Consumer Affairs Authority of Saskatchewan; Manitoba Securities Commission; Ontario Securities Commission; Financial and Consumer Services Commission (New Brunswick); Nova Scotia Securities Commission; Financial and Consumer Services Division (Prince Edward Island); Office of the Superintendent of Securities Service Newfoundland and Labrador.

We have read the statements made by Nano One Materials Corp. in the attached copy of change of auditor notice dated October 6, 2025, which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

We agree with the statements concerning PricewaterhouseCoopers LLP in the change of auditor notice dated October 6, 2025.

Yours very truly,

**/s/PricewaterhouseCoopers LLP**

Chartered Professional Accountants

PricewaterhouseCoopers LLP  
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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.