

NOTICE OF CHANGE OF AUDITOR

To: Deloitte LLP

And To: Deloitte & Touche LLP

And To: TSX Venture Exchange
British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission (New Brunswick)
Digital Government and Service NL Consumer and Financial Services Division
Superintendent of Securities, Northwest Territories
Nova Scotia Securities Commission
Office of the Superintendent of Securities (Nunavut)
Ontario Securities Commission
Financial and Consumer Services Division (Prince Edward Island)
Financial and Consumer Affairs Authority of Saskatchewan
Superintendent of Securities (Yukon)

The Westaim Corporation (the “**Company**”) is issuing this notice pursuant to Section 4.11 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”) of the change of its auditor from Deloitte LLP (the “**Former Auditor**”) to Deloitte & Touche LLP (the “**Successor Auditor**”). In accordance with NI 51-102, the Company hereby gives notice as follows:

1. Effective as of June 27, 2025 (the “**Effective Date**”), the Former Auditor, at the request of the Company, has resigned as auditor of the Company;
2. On the Effective Date, the Successor Auditor was appointed as the Company’s auditor to fill the vacancy created by the resignation of the Former Auditor, and to hold such position until the next annual meeting of shareholders of the Company;
3. The resignation of the Former Auditor and the appointment of the Successor Auditor have been considered and approved by the Company’s audit committee;
4. None of the reports of the Former Auditor on any of the Company’s financial statements relating to the “relevant period” (as such term is defined in Section 4.11(1) of NI 51-102) expressed a modified opinion; and
5. In the opinion of the Company, there have been no “reportable events” (as such term is defined in Section 4.11 of NI 51-102), between the Company and the Former Auditor.

Dated this 27th day of June, 2025.

THE WESTAIM CORPORATION

Per: (signed) "*Matthew Skurbe*"
Matthew Skurbe, Chief Financial Officer