



Deloitte & Touche LLP
30 Rockefeller Plaza
New York, NY 10112
USA

Tel: +1 212 492 4000
Fax: +1 212 489 1687
www.deloitte.com

June 27, 2025

Alberta Securities Commission
Autorité des marchés financiers
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Department of Justice and Public Safety, Financial and Consumer Services Division (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Ontario Securities Commission
The Manitoba Securities Commission
Office of the Superintendent of Securities Nunavut
Office of the Superintendent of Securities (Northwest Territories)
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

**Re: The Westaim Corporation (the "Company")
Notice of Change of Auditor of the Company dated June 27, 2025 (the "Notice")**

As required by subparagraph (6)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of the Company dated June 27, 2025 (the "Notice") and, based on our knowledge of such information at this time, we agree with statement 2 and 3 as it relates to Deloitte & Touche LLP and we have no basis to agree or disagree with statements 1, 4 and 5 contained in the Notice.

Yours truly,

DELOITTE & TOUCHE LLP