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December 24, 2021

**VIA SEDAR**

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Superintendent of Securities, Government of Prince Edward Island  
Department of Government Services and Lands (Newfoundland and Labrador)

Dear Sirs/Mesdames:

**Re: Zentek Ltd. (the "Company")  
Final Short Form Prospectus**

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We refer to the final short form prospectus of the Company dated December 23, 2021 (the "**Prospectus**").

We hereby consent to the reference in the Prospectus to our firm name within the cover page disclosure and under the headings "Eligibility for Investment" and "Interest of Experts", and to the use of our opinion under the headings "Eligibility for Investment" and "Certain Canadian Federal Income Tax Considerations".

We confirm that we have read the Prospectus, and the documents incorporated therein by reference, and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are:

- (a) derived from our opinion referred to above; or
- (b) within our knowledge as a result of the services we performed to render such opinion.

Yours truly,

**"IRWIN LOWY LLP"**