

McGovern Hurley

Audit. Tax. Advisory.

April 30, 2024

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Nova Scotia Securities Commission
Autorité des marchés financiers
Office of the Attorney General (Prince Edward Island)
Financial Services Regulation Division Department of Government Services
(Newfoundland and Labrador)

Dear Sirs/Mesdames:

Re: Cymat Technologies Ltd.

We have reviewed the information contained in the Change of Auditor Notice of Cymat Technologies Ltd. dated April 26, 2024 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to Grant Thornton LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants