



## NOTICE OF CHANGE OF AUDITOR

TO: Ontario Securities Commission  
British Columbia Securities Commission

AND: the CSE Exchange

AND: Wasserman Ramsay, Chartered Professional Accountants

AND: DNTW LLP, Chartered Professional Accountants

Pursuant to National Instruction 51-102, Class 1 Nickel and Technologies Inc. (the "Company") hereby advises that:

1. On September 1, 2024, the Company received the resignation of Wasserman Ramsay, Chartered Professional Accountants;
2. On September 1, 2024, the Company appointed DNTW LLP, Chartered Professional Accountants, to fill the vacancy created by the resignation of Wasserman Ramsay, and to hold such position until the close of the next annual meeting of shareholders of the Company. The resignation of Wasserman Ramsay and the appointment of DNTW LLP was considered and approved by the Board of Directors of the Company.
3. There were no modifications of opinion by Wasserman Ramsay in the Auditors' Reports of the two most recently completed fiscal years ended December 31, 2022 and December 31, 2023.
4. The Board of Directors of the Company is of the opinion that there were no "reportable events" as defined by National Instrument 51-102, which occurred in connection with the audit of the two most recently completed fiscal years or for any period subsequent to the most recently completed fiscal period for which an Auditors' Report was issued.

We confirm that the Board of Directors has reviewed and approved this Notice of Change of Auditor.

### ON BEHALF OF THE BOARD OF DIRECTORS

Dated this 1<sup>st</sup> day of September 2024

By: /s/ Omar Gonzalez  
Omar Gonzalez, Chief Financial Officer