FLOW METALS CORP. NOTICE OF CHANGE OF AUDITOR

TO: Adam Sung Kim Ltd., Chartered Professional Accountant

AND TO: Smythe LLP, Chartered Professional Accountants

TAKE NOTICE THAT:

- a. Smythe LLP, Chartered Professional Accountants, the former auditors (the "Former Auditors") of Flow Metals Corp. (the "Corporation"), have been requested by the Corporation to tendered their resignation as the auditors of the Corporation, effective August 22, 2024 and the directors of the Corporation on August 22, 2024 appointed Adam Sung Kim Ltd., Chartered Professional Accountant (the "Successor"), as the Corporation's Successor auditors;
- b. the Former Auditors requested to resigned by the Corporation;
- c. the resignation of the Former Auditors and the appointment of the Successor has been approved by the audit committee and confirmed by the board of directors of the Corporation;
- d. there have been no reservations contained in the Former Auditor's reports on any of the previous financial statements of the Corporation; and
- e. there are no reportable events (as defined in National Instrument 51-102).

DATED at Vancouver, British Columbia, Canada this 22nd day of August, 2024.

BY ORDER OF THE BOARD

/s/ Scott Sheldon

Scott Sheldon President & Chief Executive Officer