

To: **Smythe LLP, Chartered Professional Accountants**
De Visser Gray LLP, Chartered Professional Accountants

Re: **Reflex Advanced Materials Corp. (the “Company”)**
Notice of Change of Auditor (the “Notice”)

In compliance with Section 4.11 of National Instrument 51-102 – Continuous Disclosure obligations (“NI 51-102”), please be advised as follows:

1. The Company has decided to change its auditor from Smythe LLP, Chartered Professional Accountants, of 1700 - 475 Howe Street, Vancouver, British Columbia, V6C 2B3, Canada, to De Visser Gray LLP, Chartered Professional Accountants, of 401 - 905 West Pender Street, Vancouver, British Columbia, V6C 1L6, Canada.
2. The date of said change of auditor is April 12, 2024.
3. Smythe LLP, Chartered Professional Accountants, has resigned at the request of the Company.
4. The resignation of Smythe LLP, Chartered Professional Accountants, and the appointment of De Visser Gray LLP, Chartered Professional Accountants, have been approved by the Company’s Board of Directors.
5. None of the reports of Smythe LLP, Chartered Professional Accountants, on any of the Company’s financial statements relating to the “relevant period” (as such term is defined in section 4.11(1) of NI 51-102) expressed a modified opinion.
6. There has not been a “reportable event” (as such term is defined in section 4.11(1) of NI 51-102), which occurred in connection with the audit of the financial years ended January 31, 2023, and January 31, 2022, or for any period subsequent thereto.

Please review this Notice and prepare a letter identifying whether you agree, disagree and the reasons why, or have no basis to agree or disagree with each statement contained in this Notice, addressing your response to the relevant securities regulatory authorities (list of addresses attached hereto). Please deliver the response to the Company within seven (7) days from the date of this Notice.

This Notice and your reply will be part of the reporting package that will be filed with the applicable regulator or relevant securities administrators.

Dated this 12th day of April, 2024.

REFLEX ADVANCED MATERIALS CORP.

/s/ Tasheel Jeerh
Tasheel Jeerh
Chief Financial Officer

List of Addresses

Alberta Securities Commission

Suite 600, 250 – 5th Street SW
Calgary, Alberta T2P 0R4

British Columbia Securities Commission

P.O. Box 10142, Pacific Centre
701 West Georgia Street
Vancouver, British Columbia V7Y 1L2

Ontario Securities Commission

20 Queen Street West, 22nd Floor
Toronto, Ontario M5H 3S8

**Financial and Consumer Affairs Authority of
Saskatchewan**

Suite 601 – 1919 Saskatchewan Drive
Regina, Saskatchewan S4P 4H2