

April 12, 2024

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission

Dear Sirs / Mesdames:

Re: Reflex Advanced Materials Corp. (the "Company")

As required under section 4.11 of National Instrument 51-102, we have read the Company's Change of Auditor Notice dated April 12, 2024 (the "Notice").

We confirm our agreement with the information contained in the Notice pertaining to our firm.

Yours truly,

A handwritten signature in black ink that reads "De Visser Gray LLP". The signature is written in a cursive, flowing style.

CHARTERED PROFESSIONAL ACCOUNTANTS