



NOTICE OF CHANGE OF AUDITOR

TO: Ontario Securities Commission
British Columbia Securities Commission

AND: the CSE Exchange

AND: DNTW Toronto LLP

AND: Horizon Assurance LLP

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

1. On February 21, 2025, the Company received the resignation of DNTW Toronto LLP, due to the transition of the engagement partner to Horizon Assurance LLP;
2. On February 21, 2025, the Company appointed Horizon Assurance LLP, to fill the vacancy created by the resignation of DNTW Toronto LLP, and to hold such position until the close of the next annual meeting of shareholders of the Company. The resignation of DNTW Toronto LLP and the appointment of Horizon Assurance LLP was considered and approved by the Board of Directors of the Company.
3. DNTW Toronto LLP did not perform any audit nor issue any opinion on the most recently completed fiscal year ended December 31, 2024, as it was appointed on September 1, 2024.
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 21st day of February 2025

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