

MS PARTNERS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

October 23, 2024

To: Autorité des marchés financiers
British Columbia Securities Commission
Alberta Securities Commission
Manitoba Securities Commission
Ontario Securities Commission
TSX Venture Exchange

Dear Sirs/Madams:

Re: **Notice of Change of Auditor of Elixer Ltd. (the “Company”)**

Please be advised that, in connection with National Instrument 51-102 - *Continuous Disclosure Obligations*, and in connection with our proposed engagement as auditor of the Company, we hereby notify you that we have read the Company’s Notice of Change of Auditor dated October 23, 2024 and, we have no basis to agree or disagree with statements (1), (2), and (3).

Yours truly,

MS Partners LLP

MS Partners LLP
Chartered Professional Accountants
Licensed Public Accountants

cc: The Board of Directors, Elixer Ltd.

Encls.