REQUIRED DISCLOSURE UNDER REGULATION 62-103 RESPECTING THE EARLY WARNING SYSTEM AND RELATED TAKE-OVER BID AND INSIDER REPORTING ISSUER

Item 1 Security and Reporting Issuer

1.1 Designation of securities to which this report relates and the name and address of the head office of the issuer of the securities.

The report relates to common shares of:

ABE Resources Inc.
1019 boul. des Pins
Val-d'Or, Québec J9P 4T2

1.2 Name of the market in which the transaction or other occurrence that triggered the requirement to file this report took place.

The common shares were acquired in consideration of the sale by the acquiror named below to ABE Resources Inc. of a 100% undivided interest in the Sirmac lithium property (the “Sirmac Lithium Property”) and the transaction did not take place on a stock exchange or other market that constitutes an organized market for the trading of securities, including the TSX Venture Exchange.

Item 2 Identity of the Acquiror

2.1 Name and address of the acquiror.

Nemaska Lithium Inc.
450, rue de la Gare-du-Palais, 1st Floor
Québec, Québec G1K 3X2

Jurisdiction of incorporation: Canada
Principal business: Mining Corporation

2.2 Date of the transaction or other occurrence that triggered the requirement to file this report.

On January 31, 2018, the acquiror acquired ownership of 15,000,000 common shares of the issuer in consideration of the sale of the Sirmac Lithium Property (the “Transaction”) pursuant to the terms and conditions of the asset purchase agreement between the parties, previously announced on December 14, 2017. The Sirmac Lithium Property consists of 24 map designated mining claims covering approximately 1,100 hectares, located approximately 180 kilometres North-West of Chibougamau, in the province of Québec.

Immediately prior to the Transaction, the acquiror did not hold any securities of the issuer. As part of the consideration of the Transaction, the acquiror received an aggregate of 15,000,000 common shares (the "Shares") in the share capital of the issuer which represent 19.18% of the currently issued and outstanding common shares of the issuer, immediately after the Transaction.

2.3 Names of any joint actors.

Not applicable

Item 3 Interest in Securities of the Reporting Issuer

3.1 Designation and number or principal amount of securities acquired or disposed of that triggered the requirement to file the report and the change in the acquiror's securityholding percentage in the class of securities.

See item 2.2 above.

3.2 Designation and number or principal amount of securities and the acquiror's securityholding percentage in the class of securities, immediately before and after the transaction or other occurrence that triggered the requirement to file this report.

See item 2.2 above

3.3 Designation and number or principal amount of securities and the acquiror's securityholding percentage in the class of securities referred to in Item 3.4 over which

(a) the acquiror, either alone or together with any joint actors, has ownership and control,

The acquiror has ownership of 15,000,000 common shares of the issuer, which represent 19.18% of the currently issued and outstanding common shares of the issuer.

(b) the acquiror, either alone or together with any joint actors, has ownership but control is held by persons other than the acquiror or any joint actor, and

Not applicable.

(c) the acquiror, either alone or together with any joint actors, has exclusive or shared control but does not have ownership.

Not applicable.

Item 4 Consideration Paid

4.1 State the value, in Canadian dollars, of any consideration paid or received per security and in total.

The Shares were issued at a price of $0.40 per Share for an aggregate of $6,000,000.

4.2 In the case of a transaction or other occurrence that did not take place on a stock exchange or other market that represents a published market for the securities, including an issuance from treasury, disclose the nature and value, in Canadian dollars, of the consideration paid or received by the acquiror.

See item 2.2 and 4.1.

Item 5 Purpose of the Transaction

Purpose or purposes of the acquiror and any joint actors for the acquisition or disposition of securities of the reporting issuer.

(a) the acquisition of additional securities of the reporting issuer, or the disposition of securities of the reporting issuer;

The Shares were acquired in consideration of the sale by the acquiror of the Sirmac Lithium Property and the common shares are presently being held for investment purposes, and the acquiror may, from time to time and at any time, acquire additional common shares of the issuer and/or other equity, debt or other securities or instruments (collectively, “Securities”) of the issuer in the open market, in compliance with applicable securities laws, or otherwise and reserves the right to dispose of any or all of its Securities in the open market or otherwise, at any time and from time to time, and to engage in any hedging or similar transactions with respect to the Securities, the whole depending on market conditions, the business and prospects of the issuer and/or its subsidiaries, if any, and other relevant factors.

Item 6 Change in material fact

If applicable, describe any change in a material fact set out in a previous report filed by the acquiror under the early warning requirements or Part 4 in respect of the reporting issuer’s securities.

See item 2.2

Item 7 Exemption

If the acquiror relies on an exemption from requirements in securities legislation applicable to formal bids for the transaction, state the exemption being relied on and describe the facts supporting that reliance.

Not applicable.

Item 8 Certification

I, as the acquiror, certify, or I, as the agent filing the report on behalf of an acquiror, certify to the best of my knowledge, information and belief, that the statements made in this report are true and complete in every respect.

February 2, 2018

Date

(s) Marc Dagenais

Signature

Marc Dagenais, Vice President, Legal Affairs and Corporate Secretary

Name/Title