Bennett Jones

Bennett Jones LLP
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April 20, 2021

VIA SEDAR

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
The Manitoba Securities Commission
Financial and Consumer Services Commission, New Brunswick
Superintendent of Securities, Newfoundland and Labrador
Nova Scotia Securities Commission
Superintendent of Securities, Prince Edward Island
Financial and Consumer Affairs Authority of Saskatchewan

Re: Neo Performance Materials Inc. (the "Corporation")

Dear Sirs/Mesdames:

We refer to the short form prospectus of Neo Performance Materials Inc. (the "**Corporation**") dated April 20, 2021 (the "**Prospectus**") in connection with the public offering (the "**Offering**") on a "bought deal" basis to purchasers in each of the provinces of Canada except Quebec, of 4,000,000 common shares (the "**Common Shares**", and the Common Shares offered under the Prospectus, the "**Offered Shares**") of the Corporation (prior to giving effect to the exercise over-allotment option) at a price of $19.75 per Offered Share held by OPPS NPM S.á.r.l. The Corporation will not receive any proceeds from the Offering.

We hereby consent to the references to our firm name on the cover page of the Prospectus and under the headings "*Eligibility for Investment*" and "*Legal Matters*" and to the reference to our opinion under the heading "*Eligibility for Investment*", which opinion is dated as of the date of the Prospectus.

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus that are derived from our opinions referred to therein or that are within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

(signed) *"Bennett Jones LLP"*

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