

McGovern Hurley

Audit. Tax. Advisory.

August 18, 2025

Ontario Securities Commission
Alberta Securities Commission
British Columbia Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Gratomic Inc.

We have reviewed the information contained in the Change of Auditor Notice of Gratomic Inc. dated August 18, 2025 (the "Notice"), which we understand will be filed pursuant to Section 4.11 of National Instrument 51-102.

Based on our knowledge as of the date hereof, we agree with the statements contained in the Notice. We have no basis to agree or disagree with the comments in the notice relating to D&H Group LLP.

Yours truly,

McGovern Hurley LLP



Chartered Professional Accountants
Licensed Public Accountants