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August 18, 2025

British Columbia Securities Commission  
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P.O. Box 10142, Pacific Centre  
Vancouver, BC  
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Alberta Securities Commission  
Suite 600, 250 - 5th Street SW  
Calgary, AB  
T2P 0R4

Ontario Securities Commission  
20 Queen Street West  
20<sup>th</sup> Floor  
Toronto, ON  
M5H 3S8

Dear Sirs/Mesdames:

**Re: Gratomic Inc. (the “Company”)**  
**Notice of Change of Auditors (“Notice”)**

As required by National Instrument 51-102, we confirm that we have reviewed the information contained in the Notice dated August 18, 2025 by the Company and, based on our knowledge of such information at this time, we agree with the information contained in the Notice.

We understand that a copy of the Notice and this letter will be provided to the shareholders of the Company and filed on SEDAR.

Yours truly,

***“D&H Group LLP”***

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