

# McGovern Hurley

*Audit. Tax. Advisory.*

February 17, 2021

British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission  
Manitoba Securities Commission  
Saskatchewan Financial and Consumer Affairs Authority  
New Brunswick Financial and Consumer Services Commission  
Nova Scotia Securities Commission

Dear Sirs / Mesdames:

Re: Red Light Holland Corp.

We refer to the short form prospectus of Red Light Holland Corp. (the "Company") dated February 17, 2021 relating to the offering of 23,000,000 units of the Company.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated July 27, 2020 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at March 31, 2020 and 2019;

Consolidated statements of operations and comprehensive loss, changes in shareholders' deficiency and cash flows for the years ended March 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form prospectus and all information specifically incorporated by reference therein and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from the financial statements upon which we have reported or that are within our knowledge as a result of our audit of such financial statements. We have complied with Canadian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document, which does not constitute an audit or review of the short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

**McGovern Hurley LLP**



**Chartered Professional Accountants  
Licensed Public Accountants**

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