

December 30, 2020

FILED VIA SEDAR

Canadian Securities Exchange
Suite 301, 1095 West Pender Street
Vancouver, BC V6E 2M6

Dear Sirs/Mesdames:

Re: AI/ML Innovations Inc. (the "Company")

We refer to the listing statement dated December 30, 2020 relating to the share exchange agreement between the Company and Salu Design Group Inc. ("Salu"), whereby the Company will acquire a 70% interest in Salu in exchange for the issuance of 3,000,000 common shares and 7,000,000 Series A Performance Warrants.

We consent to being named and to the use in the above-mentioned listing statement of our report dated September 29, 2020 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at April 30, 2020 and 2019;
- Statements of operations and comprehensive loss, changes in equity and cash flows for the years ended April 30, 2020 and 2019 and related notes to the financial statements including a summary of significant accounting policies.

We report that we have read the listing statement and all information 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 filing statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP



SATURNA GROUP LLP