

March 4, 2021

British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities

Dear Sirs/Mesdames:

**Re: Pure Extracts Technologies Corp.**

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We refer to the short form base shelf prospectus of Pure Extracts Technologies Corp. (the “Company”) dated March 4, 2021 relating to the Company’s offering for sale of common shares, warrants and subscription receipts or any combination of such securities from time to time, during the 25-month period that the short-form base shelf prospectus remains effective up to an aggregate offering price of \$30,000,000 (the “Prospectus”).

We consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated October 21, 2020 to the shareholders of Pure Extracts Manufacturing Corp. on the following financial statements:

- Statements of financial position as at June 30, 2020 and 2019; and
- Statements of comprehensive loss, changes in shareholders’ equity (deficiency) and cash flows for the years ended June 30, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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 Prospectus, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants