



March 22, 2018

To: British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Sona Nanotech Limited

We refer to the Joint Management Information Circular (the "Information Circular") of Stockport Exploration Inc. and Sona Nanotech Limited dated March 22, 2018 relating to the transaction involving the proposed amalgamation of Stockport Exploration Inc. and Sona Nanotech Limited ("the Company").

We consent to being named and to the use in the above mentioned information circular, of our report dated December 22, 2017 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2017 and December 31, 2016; and
- Statements of comprehensive loss, changes in equity and cash flows for the 10 month period ended October 31, 2017 and the year ended December 31, 2016, and a summary of significant accounting policies and other explanatory information.

We report that we have read the information circular 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 the 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 information circular as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

MANNING ELLIOTT LLP