

April 9, 2021

TO: Nova Scotia Securities Commission (Principal Regulator)
Alberta Securities Commission
Autorité Des Marchés Financiers
British Columbia Securities Commission
Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Office of the Superintendent of Securities of Newfoundland and Labrador
Office of the Superintendent of Securities of Prince Edward Island
Office of the Superintendent of Securities of Yukon Territory
Ontario Securities Commission
Northwest Territories Securities Office
Nunavut Securities Office
Saskatchewan Financial and Consumer Affairs Authority

Re: Sona Nanotech Inc. (the "Company")

Prospectus Supplement to the Short Form Base Shelf Prospectus dated April 9, 2021 ("Prospectus Supplement")

We refer to the Company's Prospectus Supplement relating to issuance of units of the Company. We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our independent auditor's report dated February 26, 2021 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at October 31, 2020 and 2019; and
- Statements of loss and comprehensive loss, changes in deficiency and cash flows for the years ended October 31, 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 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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these 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 Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads 'Manning Elliott LLP' in a cursive script.

Vancouver, Canada