



March 15, 2023

Re: High Fusion Inc. (the "Company")

We refer to the management information circular of High Fusion Inc. dated March 15, 2023 (the "**Circular**").

We consent to being named and to the use, including through incorporation by reference in the above-mentioned Circular, of our Independent Auditor's Report to the Shareholders and the Board of Directors of High Fusion Inc. dated November 30, 2022, on the following financial statements:

- Audited financial statements of High Fusion Inc as at July 31, 2022, which comprise the consolidated statement of financial position as at July 31, 2022, and the consolidated statements of loss and comprehensive loss, changes in equity and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "**financial statements**").

We report that we have read the Circular 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 a disclosure document, which does not constitute an audit or review of the Circular as these terms are described in the CPA Canada Handbook – Assurance.

We consent to the incorporation by reference in the above-mentioned Circular of our auditors' report to the shareholders of the Company on the financial statements.

Yours very truly,

B F Borgers CPA PC

BF Borgers CPA PC
Certified Public Accountants