



March 15, 2023

To: **Canadian Securities Exchange  
British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission  
Autorité des marchés financiers**

Dear Sirs/Mesdames:

Re: **Neural Therapeutics Inc. (the "Company")**

In connection with the filing of the management information circular (the "Circular") of High Fusion Inc. dated March 15, 2023, we consent to being named and to the use, in the above-mentioned Circular, of our independent auditor's report dated March 14, 2023 to the directors of the Company on the following consolidated financial statements:

1. Consolidated statements of financial position as at July 31, 2022, July 31, 2021, and July 30, 2020; and
2. Consolidated statement of loss and comprehensive loss, consolidated statement of changes in shareholders' equity (deficiency) and consolidated statement of cash flows for the years ended July 31, 2022, July 31, 2021, and July 30, 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the 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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 Circular, which does not constitute an audit or review of the Circular as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the securities regulatory authorities to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

*Kreston GTA LLP*

Chartered Professional Accountants,  
Markham, Canada