

December 23, 2022

To: Canadian Securities Exchange

Re: Silver Phoenix Resources Inc.

We refer to the filing statement of Atlas Global Brands Inc. dated December 23, 2022 relating to the reverse takeover of Silver Phoenix Resources Inc. (the “Company”), by AgMedica Biosciences Inc., Atlas Biotechnologies Inc. and Cambrosia Ltd. (the “Filing Statement”).

We consent to being named and to the use in the above-mentioned Filing Statement, of our independent auditors’ reports dated April 25, 2022 and April 27, 2021 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at December 31, 2021, 2020 and 2019; and
- Statements of loss and comprehensive loss, changes in equity (deficiency) and cash flows for the years ended December 31, 2021, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

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

The letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

/s/ Manning Elliott LLP

MANNING ELLIOTT LLP
Chartered Professional Accountants