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São Paulo, April 27, 2022.

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Ontario Securities Commission

Ref.: FTC Cards Inc. (the "Company")

Dear Sirs,

We refer to the prospectus of FTC Cards Inc. dated April 27, 2022 relating to distribution of 4,666,667 Common Shares and 2,333,333 Common Share Purchase Warrants issuable on deemed exercise of 4,666,667 Special Warrants at a price of \$0.75 per Special Warrant and 24,410,506 Common Shares, 19,528,404 Contingent Rights and 2,683,333 Common Share Purchase Warrants issuable pursuant to a Share Purchase Agreement and 1,708,735 Common Shares issuable to certain arm's length finders (the Prospectus").

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated February 4, 2022 to the shareholders of the Company on the following consolidated financial statements:

- Statements of financial position as at December 31, 2020 and 2019;
- Statements of income (loss), comprehensive income (loss), changes in equity and cash flows for the years ended December 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 included 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 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,

(Signed) "BDO RCS Auditores Independentes S.S."

BDO RCS Auditores Independentes S.S.