



DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

February 16, 2021

British Columbia Securities Commission (BCSC)

701 West Georgia Street
P.O. Box 10142, Pacific Centre
Vancouver, BC V7Y 1L2

Alberta Securities Commission (ASC)

Suite 600, 250 – 5th St. SW
Calgary, Alberta T2P 0R4

Ontario Securities Commission (OSC)

20 Queens St W., 20th Floor
Toronto, Ontario M5H 2S8
Dear Sirs/Mesdames:

Re: Victory Square Technologies Inc.

We refer to the short form prospectus of Victory Square Technologies Inc. (the "Company") dated February 12, 2021 relating to the sale and issue of 11,713,053 Unit Shares and 5,856,526 Unit Warrants.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated May 11, 2020 to the shareholders of the Company on the following financial statements:

- Consolidated Statements of financial position as at December 31, 2019 and 2018;
- Consolidated Statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form 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 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 very truly,

A handwritten signature in black ink, appearing to read 'DMCL'.

DALE MATHESON CARR-HILTON LABONTE LLP
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An independent firm
associated with Moore
Global Network Limited