

July 17, 2020

British Columbia Securities Commission
Ontario Securities Commission
Alberta Securities Commission
The Manitoba Securities Commission
New Brunswick Financial and Consumer Services Commission
Office of the Superintendent Securities Service Newfoundland and Labrador
Office of the Superintendent of Securities (Northwest Territories)
Nova Scotia Securities Commission
Nunavut Securities Office
Office of the Superintendent of Securities (Prince Edward Island)
Autorité des marchés financiers
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

Re: Perk Labs Inc. (the "Company")

We refer to the short form base shelf prospectus of the Company dated July 17, 2020 relating to the offer and issue of securities up to an aggregate offering price of \$30,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated March 30, 2020 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at November 30, 2019 and 2018;
- Consolidated statements of operations and comprehensive loss, changes in equity, and cash flows for the years ended November 30, 2019 and 2018 and a summary of significant accounting policies and other explanatory information.

We report that we have read the 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 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 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,

SATURNA GROUP CHARTERED PROFESSIONAL ACCOUNTANTS LLP

