

February 17, 2021

HARD COPY ON FILE

VIA SEDAR

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

Dear Sirs/Mesdames:

Re: Perk Labs Inc. (the “Issuer”) – Prospectus Supplement dated February 17, 2021 (the “Supplement”) to the Short Form Base Shelf Prospectus dated July 17, 2020

We refer to the Supplement of the Issuer relating to the distribution of common shares of the Issuer.

We hereby consent to the use of and reference to our name and legal opinions contained in the Supplement under the headings “Certain Canadian Federal Income Tax Considerations” and “Eligibility for Investment” and to the use of and reference to our name under the heading “Legal Matters”.

We have read the Supplement and have no reason to believe that there are any misrepresentations in the information contained in it that are derived from our legal opinions provided in the Supplement or within our knowledge as a result of the services performed by us in connection with those opinions.

Yours truly,

“Goodmans LLP”

GOODMANS LLP