

November 23, 2021

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

Dear Sirs / Mesdames:

**Re: Nextleaf Solutions Ltd.**

We refer to the final short form base shelf prospectus (the "Prospectus") of Nextleaf Solutions Ltd. (the "Company") dated November 23, 2021 relating to the sale and issue of common shares, warrants, options, subscription receipts, debt securities, or any combination of such securities (all of the foregoing, collectively, the "Securities") of the Company by the Company from time to time, during the 25-month period that the Prospectus, including any amendments thereto, remains effective, in one or more series or issuances, with a total offering price of the Securities in the aggregate, of up to \$20,000,000.

We consent to being named and to the use, though incorporation by reference in the Prospectus, of our report dated January 28, 2021 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at September 30, 2020 and 2019;

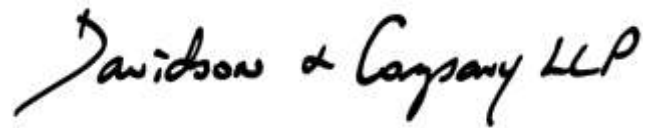
Consolidated statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years ended September 30, 2020 and 2019, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.



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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 very truly,

A handwritten signature in black ink that reads "Davidson & Company LLP". The signature is written in a cursive, flowing style.

**DAVIDSON & COMPANY LLP**  
Chartered Professional Accountants