

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

Re: Ayr Wellness Inc.

Dear Sirs/Mesdames:

We refer to the Short Form Base Shelf Prospectus (the “Prospectus”) of Ayr Wellness Inc. (“Ayr” or “Company”) dated April 11, 2024 relating to an up to US\$250 million offering of subordinate voting shares, restricted voting shares, limited voting shares, warrants, subscription receipts, debt securities, convertible securities, and units (the “Prospectus”), being filed by the Company under the securities laws of each of the provinces and territories of Canada.

We consent to being named and to the use, through incorporation by reference in the above mentioned Prospectus, of our report dated March 13, 2024, to the Shareholders and Board of Directors of Ayr on the following financial statements:

- a. Consolidated balance sheets as of December 31, 2023 and 2022 and,
- b. Consolidated statements of operations, shareholders’ equity and cash flows for each of the two years in the period ended December 31, 2023, and the related notes to the financial statements.

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 audits 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,

Marcum LLP

Marcum LLP
New York, NY
United States of America
April 11, 2024