



# THORSTEINSSONS LLP TAX LAWYERS

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June 23, 2022

**To:** British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

**Re: Gemina Laboratories Ltd. (the “Corporation”)  
Prospectus Supplement dated June 23, 2022 to the Short Form Base Shelf Prospectus  
Dated January 10, 2022 (the “Prospectus”)**

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As Canadian tax counsel for the Company, we hereby consent to: (i) being named in the Prospectus, and (ii) the Company’s use and reference in the Prospectus of our opinions relating to the disclosure in the “Eligibility for Investment” and “Certain Canadian Federal Income Tax Considerations” sections of the Prospectus (the “**Opinions**”).

We confirm that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in it that are: (i) derived from the Opinions, or (ii) within our knowledge as a result of the services performed by us in connection with the Opinions.

This letter is provided to the persons to which it is addressed pursuant to the requirements of applicable securities legislation.

**“THORSTEINSSONS LLP”**