

August 14, 2018

To: 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
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, Newfoundland and Labrador
Office of the Superintendent of Securities, Northwest Territories
Office of the Superintendent of Securities, Yukon Territory
Office of the Superintendent of Securities, Nunavut

Dear Sirs and Mesdames:

Re: Australis Capital Inc. (the “Company”)

We refer to the prospectus of the Corporation dated August 14, 2018 relating to the distribution by Aurora Cannabis Inc. of units of the Company as a return of capital. (the “**Prospectus**”).

We consent to being named and to the use in the Prospectus by incorporation by reference of our report dated June 18, 2018 to the directors of the Company on the following financial statements:

- Statements of financial position as at March 31, 2018 and March 31, 2017; and
- Statements of loss and other comprehensive loss, changes in equity and cash flows for the years ended March 31, 2018 and March 31, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information 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 financial statements upon which we have reported or that are within our knowledge as a result of our audit 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.

Sincerely,



Chartered Professional Accountants