

Date: January 26, 2023

**DELIVERED VIA SEDAR**

Ontario Securities Commission (*Principal Regulator*)  
Alberta Securities Commission  
British Columbia Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
New Brunswick Securities Commission  
Nova Scotia Securities Commission  
Prince Edward Island Office of the Superintendent of Securities Office  
Newfoundland and Labrador Securities Commission  
Canadian Securities Exchange

Dear Sirs/Mesdames:

RE: **NEXTECH AR SOLUTIONS CORP.**  
**Shelf Prospectus Supplement dated January 25, 2023**

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We refer to the prospectus supplement of Nextech AR Solutions Corp. (the “**Corporation**”) dated January 26, 2023, to the short form base shelf prospectus dated March 21, 2022 (the “**Prospectus Supplement**”) in relation to the offering of units (each unit comprising one common share and one common share purchase warrant).

We consent to being named and to the use, through incorporation by reference in the Prospectus Supplement, of our audit report dated March 22, 2022, to the shareholders of the Corporation on the following consolidated financial statements:

- Consolidated statement of financial position at December 31, 2021;
- Consolidated statements of comprehensive loss, changes in shareholders' equity and cash flows for the year ended December 31, 2021, and
- Notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

We report that we have read Prospectus Supplement 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 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  
San Francisco, CA  
January 26, 2023