



May 15, 2022

Alberta Securities Commission, as principal regulator
Ontario Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Nova Scotia Securities Commission
Autorite Des Marches Financiers (Quebec)
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, Northwest Territories
Office of the Yukon Superintendent of Securities
Nunavut Securities Commission

Dear Sirs and Madams:

Re: InnoCan Pharma Corporation (the "Company") –Short Form Base Shelf Prospectus dated May 15, 2022

We refer to the short form base shelf prospectus of the Company dated May 15, 2022 (the "Prospectus") relating to the distribution of up to \$100,000,000 in the aggregate of: (i) common shares of the Company; (ii) warrants to purchase other Securities of the Company; (iii) units comprising of one or more of the other Securities, and (iv) subscription receipts.

We consent to being named and to the use in the above-mentioned Prospectus of our independent auditor's report dated March 29, 2022 to the shareholders of the Company on the following financial statements:

- Audited consolidated financial statements for the financial year ended December 31, 2021 and 2020; and
- Consolidated financial statements of comprehensive income, changes in shareholders' equity and cash flows for the years ended December 31, 2021 and 2020, and a summary of significant accounting policies and other explanatory information.

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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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,

Ziv Haft,
Certified Public Accountants (Isr.)
BDO Member Firm

אילת	מודיעין עילית	קרית שמונה	בני ברק	באר שבע	חיפה	ירושלים	תל אביב
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