



KPMG LLP
Commerce Place
21 King Street West, Suite 700
Hamilton Ontario L8P 4W7
Canada
Telephone (905) 523-8200
Fax (905) 523-2222

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission

Dear Sirs/Mesdames:

Re: (Element Nutritional Sciences Inc.) (the “Entity”)

We refer to the prospectus dated May 13, 2021 relating to the qualification of the distribution of common shares of the Entity upon the conversion or deemed conversion of 22,480,000 subscription receipts.

We, KPMG LLP consent to being named and to the use in the above mentioned prospectus of our report dated March 31, 2021 to the board of directors of the Entity on the following financial statements of Element Nutrition Inc.:

Consolidated balance sheets as at December 31, 2019, December 31, 2018, and April 1, 2018;

Consolidated statements of loss and comprehensive loss, changes in shareholders' deficiency and cash flows for the year ended December 31, 2019 and the nine-month period ended December 31, 2018, and

notes to the consolidated financial statements including a summary of significant accounting policies.

We report that we have read the prospectus and all information 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 consolidated 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 very truly,

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
May 13, 2021