

May 13, 2021

To: British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan

**Re: Element Nutritional Sciences Inc.**

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We refer to the long form prospectus (the "Prospectus") dated May 13, 2021 of Element Nutritional Sciences Inc. (the "Company") relating to the distribution of 22,480,000 common shares of the Company upon the conversion or deemed conversion of 22,480,000 issued and outstanding subscription receipts.

We consent to being named and to the use in the above-mentioned Prospectus, of our independent auditor's report dated January 18, 2021 to the Shareholder and the Board of Directors of the Company on the following financial statements:

- Statements of financial position as at June 30, 2020 and 2019; and
- Statements of loss and comprehensive loss, changes in equity and cash flows for the year ended June 30, 2020 and for the period from incorporation on June 25, 2018 to June 30, 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus 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 Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

MANNING ELLIOTT LLP

*Manning Elliott LLP*