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May 13, 2021

Canadian Securities Exchange  
Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan

Dear Sirs / Mesdames:

**Re: Element Nutritional Sciences Inc.**

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

We consent to being named and to the use in the Prospectus, of our:

- (a) Independent auditor’s report dated September 11, 2020 to the Shareholders and Board of Directors of Hammock Pharmaceuticals, Inc. (“Hammock”) on the Hammock’s financial statements comprising of the statements of financial position as at December 31, 2019 and 2018 and the statements of changes in shareholders’ deficit, loss and comprehensive loss, and cash flows for the years ended December 31, 2019 and 2018, and notes to the financial statements, including a summary of significant accounting policies; and
- (b) Independent auditor’s report dated May 12, 2021 to the Board of Directors of Element Nutritional Sciences Inc. on the Company’s consolidated financial statements comprising of the consolidated balance sheet as at December 31, 2020, and the consolidated statements of loss and comprehensive loss, changes in shareholders’ deficiency, and cash flows for the year ended December 31, 2020, and notes to the consolidated financial statements, including a summary of significant accounting policies.

Collectively referred to as the “financial statements”

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 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.

This letter is provided solely for the purpose of assisting the stock exchange and commissions to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

*/s/ SRCO Professional Corporation*

CHARTERED PROFESSIONAL ACCOUNTANTS  
Authorized to practice public accounting by the  
Chartered Professional Accountants of Ontario