



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
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Prince Edward Island Securities Office
Newfoundland and Labrador Securities Commission
Northwest Territories Superintendent of Securities
Office of the Yukon Superintendent of Securities
Government of Nunavut - Office of the Superintendent of Securities

To whom it may concern:

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

We refer to the short form prospectus dated April 28, 2022 relating to the sale and issue of up to \$5 million of common shares of the Entity.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above mentioned short form prospectus of our report dated March 31, 2021 to the board of directors of the Entity on the following consolidated 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 short form 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 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 short form base shelf prospectus as these terms are described in the *CPA Canada Handbook – Assurance*.



Yours very truly,

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Hamilton, Canada
April 28, 2022