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April 28, 2022

Ontario Securities Commission  
British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan, Securities Division  
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

Dear Sirs / Mesdames:

**Re: Element Nutritional Sciences Inc.**

We refer to the short form prospectus dated April 28, 2022 of Element Nutritional Sciences Inc. (the "Company") relating to the sale and issuance of up to \$5 million of common shares (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.

Yours very truly,

*/s/ SRCO Professional Corporation*

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