



SRCO Professional Corporation
Chartered Professional Accountants
Licensed Public Accountants
Park Place Corporate Centre
15 Wertheim Court, Suite 409
Richmond Hill, ON L4B 3H7
Tel: 905 882 9500 & 416 671 7292
Fax: 905 882 9580
Email: info@srco.ca
www.srco.ca

August 12, 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
Autorite des Marchés Financiers (Quebec)
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 base shelf prospectus dated August 12, 2022 of Element Nutritional Sciences Inc. (the “Company”) relating to the sale and issuance of up to \$28 million of common shares, warrants, subscriptions receipts or units (the “Prospectus”).

We consent to being named and to the use, through incorporation by reference, in the above-mentioned Prospectus, of our independent auditor’s report dated May 2, 2022 to the Shareholders of Element Nutritional Sciences Inc. on the Company’s consolidated financial statements comprising of the consolidated statements of financial position as at December 31, 2021 and 2020, and the consolidated statements of loss and comprehensive loss, changes in shareholders’ equity (deficiency), and cash flows for the years then ended, 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,

/s/ SRCO Professional Corporation

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