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DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

August 13, 2021

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs/Mesdames:

Re: Nepra Foods Inc.

We refer to the prospectus of Nepra Foods Inc. (the “Company”) dated August 13, 2021 relating to the sale and issue of up to 13,829,787 common shares of the Company.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated August 13, 2021 to the shareholders of Nepra Foods, Ltd. on the following financial statements:

- Consolidated statements of financial position as at December 31, 2020 and 2019;
- Consolidated statements of loss and comprehensive loss, changes in shareholders’ deficiency and cash flows for the years ended December 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

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,

A handwritten signature in dark ink that reads "DMCL".

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

DMCL

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