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DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

March 24, 2022

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

Dear Sirs/Mesdames:

Re: Nepra Foods Inc.

We refer to the short form prospectus of Nepra Foods Inc. (the “Company”) dated March 24, 2022 relating to qualifying the distribution of 10,000,000 units of the Company for total gross proceeds of \$4,500,000.

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,

“DMCL”

DALE MATHESON CARR-HILTON LABONTE LLP
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