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DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

September 30, 2021

British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Xebra Brands Ltd.

We refer to the non-offering prospectus of Xebra Brands Ltd. (the "Company") dated September 30, 2021.

We consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated June 4, 2021 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at February 28, 2021 and February 29, 2020;
- Consolidated statements of comprehensive loss, shareholders' equity and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the non-offering 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 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 black ink that reads "DMCL".

DALE MATHESON CARR-HILTON LABONTE LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

DMCL

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