



Crowe MacKay LLP

1100 - 1177 West Hastings St.
Vancouver, BC V6E 4T5

Main +1 (604) 687-4511

Fax +1 (604) 687-5805

www.crowemackay.ca

November 30, 2021

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: TUGA Innovations, Inc.

We refer to the prospectus of TUGA Innovations, Inc. (the "Company") dated November 30, 2021 (the "Prospectus") relating to the qualification of common shares and common share purchase warrants issuable upon deemed conversion of an aggregate of 11,118,750 subscription receipts previously issued by the Company on August 27, 2021 and September 23, 2021.

We consent to being named and to the use, through inclusion in the above-mentioned Prospectus, of our report dated November 30, 2021 to the directors of the Company on the following consolidated financial statements:

consolidated statement of financial position as at June 29, 2021;

consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from incorporation on April 7, 2021 to June 29, 2021; and

notes to the consolidated financial statements, including a summary of significant accounting policies and explanatory information.

We report that we have read the Prospectus and all information specifically included 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.

“Crowe MacKay LLP”

Chartered Professional Accountants
Vancouver, British Columbia