

January 26, 2022

**British Columbia Securities Commission
Canadian Securities Exchange**

Dear Sirs / Mesdames:

Re: SWMBRD Sports Inc. (the “Company”)

We refer to the non-offering prospectus (the “Prospectus”) dated January 26, 2022 relating to the direct listing of the Company’s common shares on the Canadian Securities Exchange (the “CSE”).

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated January 26, 2022 to the directors of the Company on the following financial statements:

- Statements of financial position as at February 28, 2021 and February 29, 2020; and
- Statements of operations and comprehensive loss, changes in equity and cash flows for the years ended February 28, 2021 and February 29, 2020, 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 truly,

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS