

# ELDERTON

AUDIT PTY LTD

February 13, 2023

To: British Columbia Securities Commission  
Alberta Securities Commission  
Ontario Securities Commission  
Canadian Securities Exchange

Dear Sirs / Mesdames

Re: Critical Infrastructure Technologies Pty Ltd ("CITP")

We refer to a long form prospectus of 1319275 BC Ltd dated February 13, 2023 (the "**Prospectus**").

We consent to being named, and to the use in the Prospectus, of our audit reports dated October 6, 2022, and March 17, 2022, to the shareholders of CITP on the following financial statements:

1. Statements of financial position as at June 30, 2022, June 30, 2021, and June 30, 2020; and
2. Statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the years ended June 30, 2022, June 30, 2021, and June 30, 2020, and a summary of significant accounting policies and other explanatory information.

We also consent to being named, and to the use in the Prospectus, of our review report dated November 18, 2022, to the shareholders of CITP on the following financial statements:

1. Interim statement of financial position as at September 30, 2022;
2. Interim statement of profit or loss and other comprehensive income, interim statement of changes in equity and interim statement of cash flows for the three months ended September 30, 2022, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained in the Prospectus 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 sincerely,



Rafay Nabeel  
Audit Director  
Elderton Audit Pty Ltd

Limited Liability by a scheme approved under Professional Standards Legislation

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