

7030 Woodbine Ave, Suite 405 Markham, ON, L3R 662 T (905) 604 6665 F (905) 604 6166

November 28, 2023

British Columbia Securities Commission

Dear Sirs/Mesdames:

Re: Clara Technologies Corp. (formerly Clara Capital Corp.)

We refer to the Final Prospectus (the "Prospectus") of Clara Technologies Corp. (formerly Clara Capital Corp.) dated November 28, 2023 relating to the new issue prospectus of Clara Technologies Corp. (formerly Clara Capital Corp.)

We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated August 31, 2022 and July 21, 2023, to the Shareholders of Clara Technologies Corp. on the following financial statements:

- a. Statement of financial position as at May 31, 2022 and 2021;
- b. Statements of loss and comprehensive loss, statements of shareholders' equity, and cash flows for the year ended May 31, 2022 and the period from April 15, 2021 (date of incorporation) to May 31, 2021, and notes to the financial statements
- c. Statements of financial position as at May 31, 2023 and 2022; and
- d. Statements of loss and comprehensive loss, statements of shareholders' equity, and cash flows for the years ended May 31, 2023 and 2022, and notes to the financial statements

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.

CAN Partners UP

Sincerely,

Markham, Ontario November 28, 2023 Chartered Professional Accountants Licensed Public Accountants