



December 22, 2022

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Mesdames:

**Re: Sorrento Resources Ltd.**

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We refer to the prospectus of Sorrento Resources Ltd. (the "Company") dated December 22, 2022 relating to the distribution of a minimum of 4,285,714 common shares and a maximum of 7,142,857 common shares of the Company at a price of \$0.175 per common share (the "Prospectus").

We consent to being named and to the use in the Prospectus, of our reports dated November 24, 2022 to the shareholders of the Company on the following financial statements (collectively, "Financial Statements"):

- Statement of financial position as at June 30, 2022; and
- Statement of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the period from incorporation on October 4, 2021 to June 30, 2022, 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 Preliminary Prospectus, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

*Smythe LLP*

Chartered Professional Accountants

MSo/em/1004101

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