

GOLDWYNS

CHARTERED ACCOUNTANTS
& REGISTERED AUDITORS

Date:
4th March 2024
Your Ref:
Our Ref:

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ASSOCIATES
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TO : **British Columbia Securities Commission**
Alberta Securities Commission
Ontario Securities Commission

RE: Rektron Group Inc. (the "Company") – Prospectus dated 4th March 2024

We refer you to the prospectus (the "**Prospectus**") of the Company dated 4th March 2024 relating to the offering of securities of the Company.

We consent to being named in the Prospectus and to the use in the Prospectus of our report dated 7 February 2024 to the shareholders and directors of the Company on the following financial statements:

- Consolidated statements of financial position of Rektron AQ Limited as at 31 July, 2023 and 2022;
- Consolidated statements of Rektron AQ Limited of income and comprehensive income, cash flows, and changes in equity for the year ended July 31, 2023 and 2022, and a summary of significant accounting policies and other explanatory information.

We also consent to being named in the Prospectus and to the use in the Prospectus of our report dated 19 September 2023 to the shareholders and directors of the Company on the following financial statements:

- Consolidated statements of Rektron AQ Limited of financial position as at 31 July, 2022 and 2021;
- Consolidated statements of Rektron AQ Limited of income and comprehensive income, cash flows, and changes in equity for the year ended 31 July, 2022 and 2021, and a summary of significant accounting policies and other explanatory information.

We also consent to being named in the Prospectus and to the use in the Prospectus of our report dated 20 October 2023 to the shareholders and directors of the Company on the following financial statements:

- Consolidated statements of Rektron AQ Limited of financial position as at July 31, 2021 and 2020;
- Consolidated statements of Rektron AQ Limited of income and comprehensive income, cash flows, and changes in equity for the year ended 31 July, 2021 and 2020, and a summary of significant accounting policies and other explanatory information.

Partners:
Martin Myers FCA CTA
Lawrence Kelly BA FCCA
Bunmi Ajayi BSc (Hons) FCCA



We report that we have read the Prospectus and all information specifically incorporated by reference 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 the financial statements. We conducted our audit in accordance with International Standards on Auditing (UK) (“ISA UK”). Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our reports. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including Financial Reporting Council’s Ethical Standards and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Yours truly,

(S) Goldwyns

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