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September 16, 2020

To: Ontario Securities Commission, as Principal Regulator under the Passport System

And to: British Columbia Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Office of the Superintendent of Securities (Prince Edward Island)  
Office of the Superintendent of Securities Service Newfoundland and Labrador

Dear Sirs/Madams:

Re: Namaste Technologies, Inc.

We refer to the final short form base shelf prospectus (the "Prospectus") of Namaste Technologies, Inc. (the "Company") dated September 16, 2020 relating to the offering of Common Shares, Preferred Shares, Debt Securities, Subscription Receipts and Warrants up to an aggregate offering price of \$90,000,000.

We consent to being named in the Prospectus and to the use through incorporation by reference in the Prospectus of our independent auditor's report dated April 30, 2020, to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at November 30, 2019 and 2018; and
- Consolidated statements of comprehensive loss, changes in shareholders' equity and cash flows for the fiscal years ended November 30, 2019 and 2018 and the notes to the consolidated financial statements for the fiscal years ended November 30, 2019 and 2018.

We confirm that we have read the Prospectus and all information incorporated 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

*Baker Tilly WM LLP*

Chartered Professional Accountants  
Licensed Public Accountants