

April 15, 2021

TO: British Columbia Securities Commission

**Re: Neptune Digital Assets Corp. (the "Company")**

Prospectus Supplement to the Short Form Base Shelf Prospectus dated April 12, 2021 ("Prospectus Supplement")

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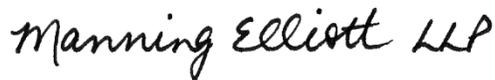
We refer to the Company's Prospectus Supplement relating to issuance of 29,630,002 units of the Company for gross proceeds of \$40,000,502.70. We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus Supplement, of our independent auditor's report dated December 22, 2020 to the shareholders of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at August 31, 2020 and 2019; and
- Consolidated statements of income (loss) and comprehensive income (loss), changes in equity and cash flows for the years ended August 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus Supplement 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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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 truly,

MANNING ELLIOTT LLP

A handwritten signature in black ink that reads "Manning Elliott LLP".

Vancouver, Canada