



Crowe MacKay LLP

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November 14, 2022

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Scaling Capital 1 Corp.

We refer to the prospectus of Scaling Capital 1 Corp. (the "**Company**") dated November 14, 2022 (the "**Prospectus**") in respect of the offering of 4,500,000 common shares of the Company at a price of \$0.10 per share for aggregate gross proceeds of \$450,000.

We consent to be named and to the use, through incorporation by reference, in the Prospectus of our independent auditor's report dated April 14, 2022, except as to Note 5c and Note 8a, which are as of November 10, 2022, to the shareholders of the Company on the following financial statements:

- Statement of financial position as at December 31, 2021;
- Statement of loss and comprehensive loss, changes in shareholders' deficiency and cash flows for the period ended December 31, 2021; and
- Notes, comprising a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and all information specifically incorporated by reference included 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*.

Yours very truly,

"Crowe MacKay LLP"

Calgary, Alberta
November 14, 2022

Chartered Professional Accountants