

March 17, 2021

Private & Confidential

TSX Venture Exchange Inc.

Dear Sirs / Mesdames:

Re: Anacott Acquisition Corporation

We refer to the prospectus of Anacott Acquisition Corporation (the "Company") dated March 17, 2021 relating to the offer for distribution of common shares.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated March 17, 2021 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at December 31, 2020;
- Statements of loss and comprehensive loss, statement of changes in shareholders' equity and statements of cash flows for the period from incorporation on September 24, 2020 to December 31, 2020, 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchanges to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Scarrow & Donald LLP

Chartered Professional Accountants
Winnipeg, Manitoba