



KPMG LLP
150 Elgin Street, Suite 1800
Ottawa, ON K2P 2P8
Canada
Tel 613-212-5764
Fax 613-212-2896

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
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 & Labrador
Ontario Securities Commission
The Manitoba Securities Commission

To whom it may concern:

Re: KWESST Micro Systems Inc. (the “Entity”)

We refer to the amended and restated short form base PREP prospectus (the “prospectus”) of the above Entity dated November 25, 2022 relating to the sale and issue of units (comprised of one common share and one common share purchase warrant) of the Entity.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus, of our report dated November 23, 2021 to the shareholders of the Entity on the following consolidated financial statements:

Consolidated statement of financial position as at September 30, 2021

Consolidated statements of net loss and comprehensive loss, changes in shareholders’ equity and cash flows for the year then ended, and

Notes to the consolidated financial statements, including a summary of significant accounting policies

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 consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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,

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

November 25, 2022
Ottawa, Canada