

September 19, 2024

British Columbia Securities Commission  
Alberta Securities Commission  
Saskatchewan Financial Services Commission  
Manitoba Securities Commission  
Ontario Securities Commission  
Financial and Consumer Services Commission (New Brunswick)  
Nova Scotia Securities Commission  
Officer of the Superintendent of Securities (Prince Edward Island)  
Financial Services Regulation Divisions (Newfoundland and Labrador)  
Office of the Superintendent of Securities for the Northwest Territories  
Office of the Yukon Superintendent of Securities  
Office of the Superintendent of Securities for Nunavut

Dear Sir/Madam:

**Re: Kits Eyecare Ltd.**

We refer to the Short Form Prospectus of Kits Eyecare Ltd. (the “Company”) dated September 19, 2024 relating to the offering to purchase on a bought deal basis an aggregate of 1,125,000 common shares held by the selling securityholders at an offering price of \$10.15 per share.

We consent to being named and to the use through incorporation by reference in the above-mentioned Short Form Prospectus, of our report dated March 5, 2024, to the Shareholders of the Company on the following financial statements:

- a. Consolidated statements of financial position as at December 31, 2023 and December 31, 2022; and,
- b. Consolidated statements of loss, comprehensive loss, changes in equity and cash flows and the notes to the consolidated financial statements for each of the years in the two-year period ended December 31, 2023.

We report that we have read the Short Form 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.

Sincerely,



**Chartered Professional Accountants**  
encls.