



November 16, 2017

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers (Québec)
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Service Newfoundland & Labrador
Office of the Superintendent of Securities, Government of Prince Edward Island
Office of the Superintendent of Securities, Northwest Territories
Office of the Yukon Superintendent of Securities
Office of the Superintendent of Securities, Nunavut

We refer to the short form base shelf prospectus of Baylin Technologies Inc. (the company) dated November 16, 2017 relating to the qualification for the distribution of common shares, preferred shares, debt securities, subscription receipts, units and warrants of the company or any combination thereof for up to the aggregate gross proceeds of up to \$100,000,000.

We consent to being named in and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated March 9, 2017 to the shareholders of the company on the following consolidated financial statements:

- consolidated statement of financial position as at December 31, 2016;
- consolidated statements of profit or loss and other comprehensive loss, changes in equity and cash flows for the year ended December 31, 2016; and
- related notes, which comprise a summary of significant accounting policies and other explanatory information.

The financial statements of the company for the year ended December 31, 2015 were audited by another auditor who expressed an unqualified opinion on those statements on March 9, 2016.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



We report that we have read the short form base shelf 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 on 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 short form base shelf prospectus as these terms are described in the CPA Canada Handbook – Assurance.

PricewaterhouseCoopers LLP

Chartered Professional Accountants, Licensed Public Accountants