



Crowe MacKay LLP

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September 28, 2022

British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: Victory Opportunities 1 Corp.

We refer to the final long-form prospectus of Victory Opportunities 1 Corp. (the "Company") dated September 28, 2022 (the "Final Prospectus") relating to the qualification for distribution a minimum of 3,000,000 class A common shares for gross proceeds of \$300,000 and a maximum of 5,000,000 class A common Shares for gross proceeds of \$500,000.

We consent to being named and to the use, through inclusion in the above-mentioned Final Prospectus, of our report dated September 28, 2022 to the directors of the Company on the following financial statements:

statement of financial position as at June 30, 2022;

statements of net and comprehensive loss, changes in shareholders' equity and cash flows for the period ended June 30, 2022; and

notes to the financial statements, including a summary of significant accounting policies and explanatory information.

We report that we have read the Final Prospectus and all information specifically 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 Final Prospectus as these terms are described in the CPA Canada Handbook – Assurance.

A handwritten signature in black ink that reads "Crowe MacKay LLP".

Chartered Professional Accountants
Vancouver, British Columbia