

August 12, 2022

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Nova Scotia Securities Commission**

Dear Sirs / Mesdames:

Re: NervGen Pharma Corp.

We refer to the short form base shelf prospectus (the "Prospectus") of NervGen Pharma Corp. (the "Company") dated August 12, 2022 relating to the sale and issue of common shares, debt securities, subscription receipts, warrants, or units of the Company up to an aggregate of \$100,000,000.

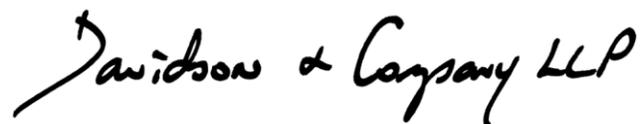
We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated February 23, 2022 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2021 and 2020;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the years ended December 31, 2021 and 2020, and a summary of significant accounting policies and other explanatory information.

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,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

