



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250-480-3500
Fax 250-480-3539

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Manitoba Securities Commission

To whom it may concern:

Re: Bastion Square Partners Inc. (the "Entity")

We refer to the final prospectus dated July 29, 2021 (the "Prospectus") relating to the sale and issue of common shares of the Entity.

We, KPMG LLP, consent to being named and to the use, in the above mentioned Prospectus of our report dated July 29, 2021 to the board of directors of the Entity on the following financial statements:

- Statement of financial position as at April 30, 2021
- Statement of operations and comprehensive loss, changes in shareholders' equity and cash flows for the period from the date of incorporation on February 24, 2021 to April 30, 2021, and
- Notes to the financial statements, including a summary of significant accounting policies

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

Yours very truly,

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, stylized font. A horizontal line is drawn underneath the signature.

Chartered Professional Accountants

Victoria, Canada
July 29, 2021