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

To whom it may concern:

Re: AirBoss of America Corp. (the “Entity”)

We refer to the short form prospectus of the above Entity dated September 27, 2021 relating to the sale and issue of class A shares (designated as common shares), class B shares, debt securities, warrants, subscription receipts or units of the Entity.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned short form prospectus, of our report dated March 9, 2021 to the shareholders of the Entity on the following consolidated financial statements:

Consolidated statements of financial position as at December 31, 2020 and
December 31, 2019,

Consolidated statements of profit and comprehensive income, changes in equity and cash
flows for the years then ended, and

Notes to the consolidated financial statements, including a summary of significant
accounting policies.

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*.

Yours very truly,

Chartered Professional Accountants, Licensed Public Accountants
September 27, 2021
Vaughan, Canada