

August 18, 2021

To: British Columbia Securities Commission (Principal Regulator)
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
Financial and Consumer Services Commission, New Brunswick
Superintendent of Securities, Prince Edward Island
Nova Scotia Securities Commission
Superintendent of Securities, Newfoundland and Labrador
Superintendent of Securities, Northwest Territories
Superintendent of Securities, Yukon Territory
Superintendent of Securities, Nunavut

Re: Avant Brands Inc. (formerly GTEC Holdings Ltd.) (the "Company")

We refer you to the short form base shelf prospectus (the "Prospectus") of the Company dated August 18, 2021 relating to the offering for sale by the Company of up to \$50,000,000 in the aggregate of: (i) common shares of the Company; (ii) warrants to purchase other securities; (iii) units comprised of one or more of the other securities; (iv) senior and subordinated unsecured debt securities of the Company; and (v) subscription receipts.

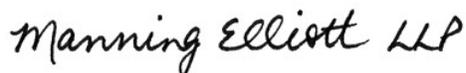
We consent to being named and to the use through incorporation by reference in the Prospectus, of our independent auditors' report dated March 1, 2021 to the shareholders and directors of the Company on the following consolidated financial statements:

- Consolidated statements of financial position as at November 30, 2020 and 2019; and
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the years ended November 30, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Prospectus and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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 truly,

MANNING ELLIOTT LLP

A handwritten signature in cursive script that reads 'Manning Elliott LLP'.

Chartered Professional Accountants
Vancouver, Canada