



KPMG LLP
TD Place
140 Water Street, Suite 1001
St. John's NL A1C 6H6
Canada
Tel 709-733-5000
Fax 709-733-5050

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
Nova Scotia Securities Commission
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

To whom it may concern:

Re: Kraken Robotics Inc. (the "Entity")

We refer to the prospectus supplement of the Entity dated July 22, 2021 to a short form base shelf prospectus dated April 6, 2021 (collectively, the "Prospectus") relating to the sale and issue of 20,000,000 Units of the Entity.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated April 26, 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 net loss and comprehensive loss, changes in shareholders' 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 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,

A handwritten signature in black ink that reads "KPMG LLP". The letters are bold and slightly slanted. A horizontal line is drawn underneath the signature, starting from the left and extending to the right, ending under the "P".

Chartered Professional Accountants
July 22, 2021