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May 25, 2021

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

Dear Sirs / Mesdames:

Re: Superior Plus Corp. (the “Company”)

We refer to the short form base shelf prospectus of the Company dated May 25, 2021 (the “Prospectus”) relating to the sale and issue of common shares, preferred shares, warrants, subscription receipts, or debt securities, or any combination thereof, up to an aggregate offering price of \$2,000,000,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated February 18, 2021 to the shareholders of the Company on the following financial statements:

- Consolidated balance sheets as at December 31, 2020 and 2019;
- Consolidated statements of changes in equity, consolidated statements of net earnings and total comprehensive earnings, and consolidated statements of cash flows for the years ended December 31, 2020 and 2019, 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 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,

Chartered Professional Accountants  
Licensed Public Accountants