



KPMG LLP
205 5th Avenue SW
Suite 3100
Calgary AB T2P 4B9
Tel 403-691-8000
Fax 403-691-8008
www.kpmg.ca

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Office of the Superintendent of Securities, Prince Edward Island
Office of the Superintendent of Securities Service Newfoundland & Labrador
Ontario Securities Commission
The Manitoba Securities Commission

To whom it may concern:

Re: Willow Biosciences Inc. (the “Company”)

We refer to the short form base shelf prospectus (the “Prospectus”) of the above Company dated August 2, 2023 relating to the offer for sale by the Company of common shares, preferred shares, debt securities, subscription receipts, warrants and units of the Company.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated March 21, 2023 to the shareholders of the Company on the following consolidated financial statements:

Consolidated statements of financial position as at December 31, 2022 and December 31, 2021,

Consolidated statements of 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 signature is written in a cursive, slightly slanted style. Below the signature is a single, long, horizontal, slightly wavy line.

Chartered Professional Accountants

Calgary, Canada

August 2, 2023