October 31, 2025

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

Dear Sirs / Mesdames:

Re: C21 Investments Inc.

We refer to the short form base shelf prospectus of C21 Investments Inc. (the "**Company**") dated October 31, 2025 relating to the offering for sale by the Company of up to $75,000,000 in the aggregate of common shares, warrants, subscription receipts, debt securities, convertible securities and/or units of the Company (the "**Prospectus**").

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated June 23, 2025 to the shareholders of the Company on the following financial statements:

Consolidated balance sheets as at March 31, 2025, March 31, 2024 and January 31, 2024;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years ended March 31, 2025, two months ended March 31, 2024 and year ended January 31, 2024, and notes to the consolidated financial statements, including material accounting policy 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 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 short form prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Davidson & Company LLP

DAVIDSON & COMPANY LLP
Chartered Professional Accountants