

July 21, 2021

**British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission**

Dear Sirs / Mesdames:

Re: DGL Investments No. 1 Inc.

We refer to the prospectus of DGL Investments No. 1 Inc. (the "Company") dated July 21, 2021 relating to the Company's initial public offering of 2,500,000 common shares at a price of \$0.10 per common share.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated July 21, 2021 to the directors of the Company on the following financial statements:

Statement of financial position as at April 30, 2021;

Statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the period from incorporation on January 14, 2021 to April 30, 2021, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus and all information 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,



DAVIDSON & COMPANY LLP
Chartered Professional Accountants

