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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
Office of the Superintendent of Securities, Northwest Territories
Nova Scotia Securities Commission
Nunavut Securities Office
Ontario Securities Commission
The Office of the Superintendent of Securities, Consumer, Corporate and Insurance Services Division, Prince Edward Island
Financial and Consumer Affairs Authority of Saskatchewan
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames

Re: Aurora Cannabis Inc. (the "Entity")

We refer to the short form base shelf prospectus (the "Prospectus") of the above Entity dated March 29, 2021 relating to the sale and issue of common shares, warrants, options, subscription receipts, debt securities, or any combination of such securities of the Entity.

We, KPMG LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated September 24, 2020 to the shareholders and board of directors of the Entity on the following consolidated financial statements:

- Consolidated statements of financial position as at June 30, 2020 and June 30, 2019,
- Consolidated statements of comprehensive loss, changes in equity and cash flows for the years then ended, and
- Related notes.

We, KPMG LLP, also consent to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated September 24, 2020 to the shareholders and board of directors of the Entity on the effectiveness of internal control over financial reporting of the Entity as of June 30, 2020.

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,

KPMG LLP

Chartered Professional Accountants

March 29, 2021
Vancouver, Canada