January 5, 2022

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
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 (Newfoundland & Labrador)
Northwest Territories Office of the Superintendent of Securities
Yukon Securities Office
Superintendent of Securities for Nunavut

Dear Sirs / Mesdames:

Re: Patriot One Technologies Inc.

We refer to the short form base shelf prospectus of Patriot One Technologies Inc. (the "Company") dated January 5, 2022 relating to the sale of up to $50,000,000 of common shares, warrants, subscription receipts, units, or debt securities or any combination thereof.

We consent to being named and to the use, through incorporation by reference in the above-mentioned short form base shelf prospectus, of our report dated October 21, 2021 to the shareholders of the Company on the following financial statements:

Consolidated statements of financial position as at July 31, 2021 and 2020;

Consolidated statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the years ended July 31, 2021 and 2020, and a summary of significant accounting policies and other explanatory information.

We report that we have read the short form base shelf 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