Smythe CPA

March 10, 2021

British Columbia Securities Commission
Alberta Securities Commission

Dear Sirs/Mesdames:

Re: Evermount Ventures Inc.

We refer to the filing statement of Evermount Ventures Inc. (the "Company") dated March 10, 2021 relating to the Company's Qualifying Transaction involving the purchase of all of the outstanding securities of Video Commerce Group Limited (the "Filing Statement").

We consent to being named and to the use in the Filing Statement, of our report dated November 4, 2020 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at July 31, 2020 and 2019; and
- Statements of operations and comprehensive income (loss), changes in shareholders' equity and cash flows for the years ended July 31, 2020 and 2019, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement 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 Filing Statement, as these terms are defined in the Chartered Professional Accountants of Canada Handbook – Assurance.

Yours very truly,

Smythe LLP

Chartered Professional Accountants

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