



Deloitte LLP
Bay Adelaide East
8 Adelaide Street West
Suite 200
Toronto ON M5H 0A9
Canada

Tel: (416) 601-6150
Fax: (416) 601-6151
www.deloitte.ca

October 9, 2025

To:

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

Dear Sirs/Mesdames:

RE: Brookfield Business Corporation (the "Company") and Brookfield Business Partners L.P. (the "Partnership")

We refer to the short form base shelf prospectus of the Company and the Partnership dated October 9th, 2025 relating to the offer and issue of up to US\$1,500,000,000 Class A Exchangeable Subordinate Voting Shares of the Company, and the related Limited Partnership Units of the Partnership (issuable or deliverable upon exchange, redemption or acquisition of Class A Exchangeable Subordinate Voting Shares) (the "Prospectus").

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated April 9, 2025 to the Board of Directors and Unitholders of the Partnership on the following financial statements of the Partnership:

Consolidated statements of financial position as at December 31, 2024 and 2023;

Consolidated statements of operating results, comprehensive income (loss), changes in equity and cash flow for each of the three years in the period ended December 31, 2024 and related notes.

We, Deloitte LLP, also consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated March 31, 2025 to the Board of Directors and Shareholders of the Company on the following financial statements of the Company:

Consolidated statements of financial position as at December 31, 2024 and 2023;

Consolidated statements of operating results, comprehensive income (loss), changes in equity and cash flow for each of the three years in the period ended December 31, 2024 and related notes.

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 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 truly,

/s/ Deloitte LLP

Chartered Professional Accountants
Licensed Public Accountants