

March 10, 2021

File No.: 580638-2

VIA SEDAR

Ontario Securities Commission, as principal regulator
British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Autorité des marchés financiers
Nova Scotia Securities Commission
Financial and Consumer Services Commission (New Brunswick)
Office of the Superintendent of Securities, Prince Edward Island
The Office of the Superintendent of Securities, Newfoundland and Labrador

Dear Sirs/Mesdames:

Re: Calian Group Ltd. (the "Company") – Prospectus Supplement to the Amended and Restated Base Shelf Prospectus of the Company dated February 25, 2021 (amending and restating the base shelf prospectus of the Company dated January 31, 2020) (the "Prospectus Supplement")

We consent to the use of our name, Dentons Canada LLP, in the cover page section and under the heading "*Legal Matters*" in the Prospectus Supplement, and to the use of our name and opinion under the heading "*Eligibility for Investment*".

We confirm that we have read the Prospectus Supplement and have no reason to believe that there are any misrepresentations in the information contained therein that are derived from our opinions under the heading "*Eligibility for Investment*" or that is within our knowledge as a result of the services we performed in connection with such opinions.

Yours truly,

"Dentons Canada LLP"