Smythe CPA

September 28, 2021

TSX Venture Exchange (the "TSXV")

Dear Sirs/Mesdames:

Re: Pacific Frontier Investments Inc.

We refer to the Filing Statement of Discovery One Investment Corp. dated September 28, 2021 in connection with the completion of its Qualifying Transaction, as defined in Listing Policy 2.4 of the TSXV, pursuant to which it is to purchase all of the issued and outstanding common shares of Pacific Frontier Investments Inc.

We consent to being named and to the use, in the above-mentioned Filing Statement, of our report dated September 28, 2021 to the directors of Pacific Frontier Investments Inc. on the following consolidated financial statements:

- Consolidated statements of financial position as at December 31, 2020 and 2019;
- Consolidated statements of loss, cash flows and changes in shareholders' equity (deficit) for the year ended December 31, 2020 and the period from incorporation on November 1, 2019 to December 31, 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 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 a filing statement, 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.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours very truly,

Chartered Professional Accountants

MSO/rt/1002057

Smythe LLP | **smythecpa.com**

Vancouver
1700 – 475 Howe St
Vancouver, BC V6C 2B3
T: 604 687 1231
F: 604 688 4675

Langley
305 – 9440 202 St
Langley, BC V1M 4A6
T: 604 282 3600
F: 604 357 1376

Nanaimo
201 – 1825 Bowen Rd
Nanaimo, BC V9S 1H1
T: 250 755 2111
F: 250 984 0886