

November 10, 2022

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission

Dear Sirs/Mesdames:

Re: 1362795 B.C. Ltd. (the "Company")

We refer to the filing statement of Perihelion Capital Ltd. dated November 10, 2022 involving the amalgamation of IV Hydreight Inc. and Perihelion Capital Ltd.

We consent to being named and to the use, in the above-mentioned filing statement, of our report dated November 10, 2022, to the shareholder of the Company on the following financial statements:

- a. Statement of financial position as at July 31, 2022 and,
- b. Statements of loss and comprehensive loss, changes in shareholder's deficit and cash flows and the notes to the financial statements, which include a summary of significant accounting policies and other explanatory information, for the period from May 13, 2022 (date of incorporation) to July 31, 2022.

We report that we have read the filing statement 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 described in the CPA Canada Handbook – Assurance.

Yours truly,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and slanted to the right.

**Chartered Professional Accountants
Licensed Public Accountants**