

July 13, 2021

British Columbia Securities Commission
Alberta Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
Ontario Securities Commission
Financial and Consumer Services Commission, New Brunswick
Nova Scotia Securities Commission
Office of the Superintendent of Securities Service, Newfoundland and Labrador
Office of the Superintendent of Securities, Prince Edward Island

Dear Sirs/Mesdames:

Re: ESE Entertainment Inc.

We refer to the final prospectus of ESE Entertainment Inc. (the "Company") dated July 13, 2021 (the "Prospectus") relating to the distribution of 5,360,000 units of the Company at a price of \$1.40 per unit for aggregate gross proceeds of \$7,504,000.

We consent to being named and to the use, through incorporation by reference in the above-mentioned Prospectus, of our report dated July 6, 2021 to the shareholders of the Foresight Resolution SRL on the following financial statements:

statement of financial position as at December 31, 2020;

statements of income and comprehensive income, changes in shareholders' equity and cash flows for the period ended December 31, 2020, and a summary of significant accounting policies and explanatory information.

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 Romanian generally accepted standards for an auditor's consent to the use of a report of the auditor included in an offering document.



Bucharest, Romania