

May 31, 2021

To:

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

Dear Sirs/Mesdames:

**Re: Plurilock Security Inc. (the "Company")**

We refer to the short form base shelf prospectus of the Company dated May 31, 2021 relating to the offering for sale of common shares, warrants, subscriptions receipts, debt securities, and units of the Company from time to time (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 28, 2021 to the Shareholders and Board of Directors of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2020 and 2019;

Consolidated statements of loss, comprehensive loss, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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 incorporated by reference 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