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15 August 2022

**TO:** TSX Venture Exchange Inc.

**RE:** Hansco Capital Corp. (the “**Company**”)

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We refer to the filing statement of the Company dated 15 August 2022 in respect of the qualifying transaction pursuant to Policy 2.4 of the TSX Venture Exchange (the “**Filing Statement**”).

We consent to being named and to the use in the Filing Statement of our report dated 19 January 2022 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at September 30, 2021 and 2020; and
- Statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the years ended September 30, 2021 and 2020, and notes to the financial statements, including a summary of significant accounting policies.

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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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.

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 purposes.

Yours truly,

**“SHIM & Associates LLP”**

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