



安侯建業聯合會計師事務所

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British Columbia Securities Commission
Alberta Securities Commission
Ontario Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
The Manitoba Securities Commission
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, Newfoundland and Labrador Securities Commission

To whom it may concern:

Re: Just Kitchen Holdings Corp. (the "Entity")

We refer to the prospectus supplement of the above Entity dated June 10, 2021 relating to the sale and issue of 11,900,000 common shares of the Entity.

We, KPMG Taiwan, consent to being named and to the use, through incorporation by reference in the above-mentioned prospectus supplement, of our report dated December 21, 2020 to the board of directors of JustKitchen Co. Ltd. on the following financial statements of JustKitchen Co. Ltd.:

Statement of financial position as at November 26, 2019,

Statement of comprehensive loss, cash flows and changes in equity for the period from June 6, 2019 to November 26, 2019, and

Notes to the financial statements including a summary of significant accounting policies

We report that we have read the prospectus supplement 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 International Standards on Auditing (ISAs) 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 prospectus.

Yours very truly,

Taipei, Taiwan

June 10, 2021