



CHARTERED PROFESSIONAL ACCOUNTANTS

March 6, 2024

TSX Venture Exchange Inc.

Dear Sirs / Mesdames:

Re: Anacott Acquisition Corporation (the Company)

We refer to the filing statement of the Company dated March 6, 2024 relating to the qualifying transaction of the Company.

We consent to being named and to the use, in the above-mentioned filing statement, of our report dated January 31, 2024 to the shareholders of the Company on the following financial statements:

- Consolidated statements of financial position as at December 31, 2023 and 2022;
- Consolidated statements of loss and comprehensive loss, changes in shareholders' equity (deficiency) and cash flows for the years ended December 31, 2023 and 2022, and a summary of significant accounting policies and other explanatory information.

We report that we have read the filing statement and all information 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 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 purpose.

Yours very truly,

*Scarrow & Donald LLP*

Chartered Professional Accountants