

January 28, 2026

TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Sprock-it Acquisitions Ltd. (the "Company")

We refer to the Filing Statement of the Company dated January 28, 2026 relating to the qualifying transaction involving U92 Corp. (the "Filing Statement").

We consent to being named and to the use, in the above-mentioned Filing Statement, of our report dated January 17, 2025 to the directors of the Company on the following financial statements of the Company:

- a. Statement of financial position as at October 31, 2024; and
- b. Statements of loss and comprehensive loss, changes in shareholders' equity, and cash flows for the year ended October 31, 2024, and the notes to the financial statements for the year ended October 31, 2024.

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 Exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Sincerely,



Chartered Professional Accountants