



TSX Venture Exchange

Dear Sirs / Mesdames:

We refer to the filing statement of Sprock-it Acquisitions Ltd. dated January 28, 2026 (the “Filing Statement”) relating to its Qualifying Transaction with U92 Corp. (“U92”).

We, Zeifmans LLP, consent to being named and to the use in the Filing Statement of the following reports:

Our report dated January 6, 2026 to the shareholders of U92 on the following financial statements of U92:

- Statement of financial position as at November 30, 2025; and
- Statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the period from incorporation December 13, 2024 to November 30, 2025, and notes to the financial statements, including material accounting policy information;

and

Our report dated November 21, 2025 to the shareholders of LIA Industries Pte. Ltd. (“LIA”) on the following consolidated financial statements of LIA:

- Consolidated statements of financial position as at October 31, 2024 and 2023; and
- Consolidated statements of loss and comprehensive loss, changes in shareholders’ equity (deficiency) and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information.

We report that we have read the Filing Statement 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 of U92 or the consolidated financial statements of LIA upon which we have reported or that are within our knowledge as a result of our audit of such financial statements of U92 or consolidated financial statements of LIA. We have complied with Canadian generally accepted standards for an auditor’s consent to the use of a report of the auditor included in a designated document, which does not constitute an audit or review of the Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Zeifmans LLP

January 28, 2026
Toronto, Ontario

Chartered Professional Accountants
Licensed Public Accountants