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23 June 2022

To: Canadian Securities Exchange

RE: Li-FT Power Ltd. (the “Company”)

We refer to the Form 2A – Listing Statement of the Company dated 23 June 2022 (the “**Listing Statement**”) relating to the application for the listing of the Company on the Canadian Securities Exchange.

We consent to being named and to the use in the Listing Statement of our report dated 13 June 2022 to the shareholders of Li-FT Power Ltd. on the following financial statements:

- Statement of financial position as at 30 November 2021; and
- Statements of net and comprehensive loss, changes in shareholders’ equity and cash flows for period from the date of incorporation on 28 May 2021 to 30 November 2021, and notes to the financial statements, including a summary of significant accounting policies.

We report that we have read the Listing 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 Listing 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 truly,

“SHIM & Associates LLP”

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