

September 29, 2021

Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Entheos Capital Corp.

We refer to the listing statement of Entheos Capital Corp. (the “Company”) dated September 29, 2021 relating to the Company’s proposed reverse takeover with The BC Bud Corporation (“BC Bud”) whereby BC Bud will become a wholly-owned subsidiary of the Company (the “Listing Statement”).

We consent to being named and to the use in the Listing Statement, of our report dated February 18, 2021 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at December 31, 2020; and
- Statements of loss and comprehensive loss, changes in shareholders’ equity (deficiency), and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Listing 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 Listing Statement, as these terms are defined in the Chartered Professional Accountants of 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,

Smythe LLP

Chartered Professional Accountants

MSo/em/1002072

Vancouver
1700 – 475 Howe St
Vancouver, BC V6C 2B3
T: 604 687 1231
F: 604 688 4675

Langley
305 – 9440 202 St
Langley, BC V1M 4A6
T: 604 282 3600
F: 604 357 1376

Nanaimo
201 – 1825 Bowen Rd
Nanaimo, BC V9S 1H1
T: 250 755 2111
F: 250 984 0886