

April 6, 2018

Canada Securities Exchange
Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
Saskatchewan Securities Commission
Manitoba Saskatchewan Securities Commission
New Brunswick Securities Commission
Nova Scotia Securities Commission
Prince Edward Island Office of the Superintendent of Securities
Security Commission of Newfoundland

Dear Sirs:

Re: CannaRoyalty Corp.

We refer to the short form prospectus of CannaRoyalty Corp. (the “Company”) dated April 6, 2018 relating to the sale and issue of a minimum of 3,750,000 units at a price of \$4 per units.

We consent to being named and to the use, in the above-mentioned prospectus, of our report dated April 12, 2017 to the shareholders of the Company on the following financial statements:

- Consolidated statement of financial position as at December 31, 2016, March 31, 2016 and March 31, 2015;
- Consolidated statement of operations and comprehensive loss, cash flows, and changes in equity for the nine months ended December 31, 2016, the year ended March 31, 2016 and the period from October 3, 2014 (date of incorporation) to March 31, 2015, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus 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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

Your very truly,

Vancouver, Canada
April 6, 2018

Jackson & Company
Chartered Professional Accountants