

August 27, 2024

**British Columbia Securities Commission
Alberta Securities Commission**

Dear Sirs / Mesdames:

Re: BRS Resources Ltd.

We refer to the listing statement of BRS Resources Ltd. (the "Company") dated August 27, 2024, being filed with the securities regulatory authorities in British Columbia and Alberta relating to the Company's listing on the Canadian Securities Exchange.

We consent to being named and to the use, in the above-mentioned listing statement, of our report dated February 28, 2024, to the shareholders of the Company on the following financial statements:

Statement of financial position as at October 31, 2023 and 2022;

Statements of loss and comprehensive loss, changes in shareholders' deficiency and cash flows for the years ended October 31, 2023 and 2022, 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 a listing statement, which does not constitute an audit or review of the listing statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

Charlton & Company

CHARLTON & COMPANY
Chartered Professional Accountants

