

December 21, 2020

To: Canadian Securities Exchange

Re: **Golcap Resources Corp. (the "Company")**

We refer to the Form 2A – Listing Statement (the “Listing Statement”) of the Company dated as at December 21, 2020 relating to the Company’s application to list its common shares for trading on the Canadian Securities Exchange.

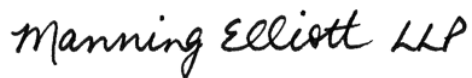
We consent to being named and to the use in the above-mentioned Listing Statement, of our independent auditor’s report dated July 31, 2020 to the shareholders and directors of the Company on the following financial statements:

- Statements of financial position as at June 30, 2020 and September 30, 2019; and
- Statements of comprehensive loss, changes in equity and cash flows for the nine-month period ended June 30, 2020 and for the period from incorporation on September 20, 2019 to September 30, 2019, and a summary of significant accounting policies and other explanatory information.

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 prospectus as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the Canadian Securities Exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Yours truly,

A handwritten signature in cursive script that reads "Manning Elliott LLP".

MANNING ELLIOTT LLP