

# Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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To:

British Columbia Securities Commission  
Alberta Securities Commission  
And  
Ontario Securities Commission

Dear Sirs / Mesdames:

**Re: JKS Resources Inc.**

We refer to the prospectus of **JKS Resources Inc.** (the “Company”) dated August 31, 2022 relating to the sale and issue of a minimum of 5,500,000 common shares and a maximum of 6,500,000 common shares of the Company at a price of \$0.10 per share (the “Prospectus”).

We consent to being named and to the use in the above mentioned Prospectus, of our reports dated August 31, 2022 to the board of directors of the Company on the following financial statements:

- Statement of financial position as at August 31, 2021;
- Statements of loss and comprehensive loss, changes in equity and cash flows for the period from November 9, 2020 (date of incorporation) to August 31, 2021, 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.

Vancouver, Canada,  
August 31, 2022

*Mao & Ying LLP*

Chartered Professional Accountants