

Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

To:

Alberta Securities Commission
British Columbia Securities Commission
Ontario Securities Commission
and
Canadian Securities Exchange (“CSE”)

Dear Sirs / Mesdames:

Re: JKS Resources Inc.

We refer to the listing statement (the “Listing Statement”) of Yukon Metals Corp. (formerly JKS Resources Inc.) (“JKS”) dated May 30, 2024 relating to the acquisition of all of the issued and outstanding shares of Lapie Mining Inc. from 18526 Yukon Inc. as contemplated by the Purchase and Sale Agreement dated January 12, 2024 which constituted a fundamental change transaction for JKS pursuant to section 1.1 (a) of CES Policy 8.

We consent to being named and through incorporation by reference in the above-mentioned Listing Statement,

- (1) of our report dated December 8, 2023 to the shareholders of JKS on the following financial statements:
 - statements of financial position as at August 31, 2023 and 2022;
 - statements of loss and comprehensive loss, changes in equity and cash flows for the years then ended and a summary of significant accounting policies and other explanatory information.
- (2) of our report dated December 16, 2022 to the shareholders of JKS on the following financial statements:
 - statements of financial position as at August 31, 2022 and 2021;
 - statements of loss and comprehensive loss, changes in equity and cash flows for the year ended August 31, 2022 and for the period from inception on November 9, 2020 to August 31, 2021, 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 auditors’ 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 described in the CPA Canada Handbook – Assurance.

Mao & Ying LLP

Vancouver, Canada
May 30, 2024

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