

McGovern Hurley

Audit. Tax. Advisory.

November 29, 2024

Manitoba Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Canadian Securities Exchange

Dear Sirs/Mesdames:

Re: Boreal Gold Inc.

We refer to the prospectus of Boreal Gold Inc. (the "Company") dated November 29, 2024 (the "Prospectus") to qualify the distribution of common shares of the Company.

We consent to being named and to the use, in the above-mentioned Prospectus, of our report dated March 22, 2024 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at August 31, 2023 and 2022; and
- Statements of loss and comprehensive loss, shareholders' equity and cash flows for the year ended August 31, 2023 and for the period from incorporation (May 24, 2022) to August 31, 2022, 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*.

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

Yours very truly,

McGovern Hurley LLP



**Chartered Professional Accountants
Licensed Public Accountants**