

# Mao & Ying LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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To:

British Columbia Securities Commission  
and  
Alberta Securities Commission

Dear Sirs / Mesdames:

**Re: Roberto Resources Inc.**

We refer to the prospectus of **Roberto Resources Inc.** (the “Company”) dated August 6, 2024 relating to the sale and issue of a minimum of 5,000,000 common shares and a maximum of 6,000,000 common shares of the Company at a price of \$0.10 per share for minimum gross proceeds of \$500,000 and maximum gross proceeds of \$600,000 (the “Prospectus”).

We consent to being named and to the use in the above mentioned Prospectus, of our reports dated August 6, 2024 to the board of directors of the Company on the following financial statements:

- Statements of financial position as at March 31, 2024 and 2023;
- 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.

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

Vancouver, Canada,  
August 6, 2024

*Mao & Ying LLP*

Chartered Professional Accountants