



December 20, 2017

British Columbia Securities Commission
Alberta Securities Commission
TSX Venture Exchange Inc.

Dear Sirs:

Re: Meridius Resources Limited (the "Company")

We refer to the prospectus of the Company dated December 20, 2017 relating to the sale and issue of 6,500,000 common shares.

We consent to being named and to the use in the above-mentioned prospectus of our auditor's report dated December 20, 2017 to the board of directors of the Company on the following financial statements:

- § Statement of financial position as at August 31, 2017;
- § Statements of comprehensive loss, changes in equity and cash flows for the period ended August 31, 2017, and a summary of significant accounting policies and other explanatory information.

We report that we have read the prospectus 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 audits 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.

Yours truly,

"D&H Group LLP"

CHARTERED PROFESSIONAL ACCOUNTANTS