

September 30, 2019

**British Columbia Securities Commission
Alberta Securities Commission**

Dear Sirs / Mesdames:

Re: Usha Resources Ltd.

We refer to the Filing Statement of Usha Resources Ltd. (the "Company") dated September 30, 2019 relating to the proposed Qualifying Transaction with Emerald Lake Development Corporation for the acquisition of a 51% interest in the Nicobat Project

We consent to being named and to the use, in the above-mentioned Filing Statement of our report dated July 24, 2019 to the shareholders of the Company on the following financial statements:

Statements of financial position as at March 31, 2019 and 2018;

Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the year ended March 31, 2019 and the period of incorporation from February 26, 2018 to March 31, 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the Filing Statement and all information specifically incorporated by reference 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 the Filing Statement, which does not constitute an audit or review of the Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours very truly,

“DAVIDSON & COMPANY LLP”

DAVIDSON & COMPANY LLP

Chartered Professional Accountants

