



SHIM & Associates LLP
Chartered Professional Accountants
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1 March 2019

To: British Columbia Securities Commission
Alberta Securities Commission

RE: Hanstone Capital Corp. (the “Company”)

We refer to the prospectus of the Company dated 1 March 2019 relating to the Company’s proposed offering of 3,000,000 common shares of the Company at \$0.10 per share (the “**Prospectus**”).

We consent to being named and to the use in the Prospectus of our report dated 28 February 2019 to the shareholders of the Company on the following financial statements:

- Statement of financial position as at December 31, 2018; and
- Statements of loss and comprehensive loss, changes in shareholders’ equity and cash flows for the period from the date of incorporation on October 11, 2018 to December 31, 2018, and notes to the financial statements, including a summary of significant accounting policies.

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 these financial statements upon which we have reported or that are within our knowledge as a result of our audit of these financial statements. We have complied with the 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 Filing Statement as these terms are described in the CPA Canada Handbook – Assurance.

Yours truly,

SHIM & Associates LLP

Chartered Professional Accountants
Vancouver, British Columbia
1 March 2019