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May 22, 2019

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

Dear Sirs/Mesdames:

Re: XAU Resources Inc.

We refer to the amended and restated prospectus of XAU Resources Inc. (the "Company") dated May 22, 2019 relating to the sale and issue of a minimum of 4,000,000 common shares and a maximum of 6,000,000 common shares at \$0.10 per share.

We consent to being named and to the use in the above-mentioned prospectus, of our report dated November 28, 2018 to the directors of the Company on the following financial statements:

Statement of financial position as at October 31, 2018;

Statements of comprehensive loss, changes in shareholders' equity and cash flows for the period from date of incorporation (June 18, 2018) to October 31, 2018, 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.

RSM Canada LLP

RSM Canada LLP
Chartered Professional Accountants
Licensed Public Accountants
Toronto, Ontario

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