



Deloitte LLP
410 West Georgia Street
Vancouver, BC V6B 1Z3
Canada

Tel: 604-669-4466
Fax: 604-685-0395
www.deloitte.ca

December 22, 2023

To:

Alberta Securities Commission
British Columbia Securities Commission
Financial and Consumer Affairs Authority of Saskatchewan
Financial and Consumer Services Commission (New Brunswick)
Nova Scotia Securities Commission
Department of Justice and Public Safety, Financial and Consumer Services Division (Prince Edward Island)
Office of the Superintendent of Securities Service Newfoundland and Labrador
Ontario Securities Commission
The Manitoba Securities Commission
Nunavut Securities Office
Office of the Superintendent of Securities (Northwest Territories)
Office of the Yukon Superintendent of Securities

Dear Sirs/Mesdames:

RE: Torq Resources Inc. (the “Company”)

We refer to the amended and restated prospectus supplement dated December 22, 2023, amending and restating the prospectus supplement dated November 10, 2023 (to the short form base shelf prospectus dated February 10, 2023) of the Company relating to the distribution of units (the “Prospectus”).

We, Deloitte LLP, consent to being named and to the use, through incorporation by reference in the Prospectus, of our report dated March 27, 2023 to the Shareholders and the Board of Directors of the Company on the following financial statements:

Consolidated statements of financial position as at December 31, 2022 and 2021;

Consolidated statements of loss and comprehensive loss, consolidated statement of changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

We report that we have read the Prospectus 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 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,

/s/ Deloitte LLP

Chartered Professional Accountants