



Crowe MacKay LLP

1400 - 1185 West Georgia Street
Vancouver, BC V6E 4E6

Main +1 (604) 687-4511

Fax +1 (604) 687-5805

www.crowemackay.ca

September 3, 2025

TSX Venture Exchange

Dear Sirs/Mesdames:

Re: Pecoy Copper Corp.

We refer to the final listing application of Pecoy Copper Corp. dated September 3, 2025 (the "Listing Application") regarding the application for listing on the TSX Venture Exchange of the common shares in the capital of Pecoy Copper Corp.

We consent to being named and to the use, through inclusion in the above-mentioned Listing Application, of our report dated September 3, 2025 to the sole director of Copper X Mining Corp. on the following consolidated financial statements:

consolidated statement of financial position as at April 30, 2025 and;

consolidated statements of loss and comprehensive loss, cash flows and changes to shareholders' equity for the period ended April 30, 2025; and

notes to the consolidated financial statements, including a summary of material accounting policies and explanatory information.

We report that we have read the Listing Application and all information specifically included therein and have no reason to believe that there are any misrepresentations in the information contained in the Listing Application that are derived from the consolidated financial statements upon which we have reported or that are within our knowledge as a result of our audit of such consolidated 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 Listing Application as these terms are described in the CPA Canada Handbook – Assurance.

This letter is provided solely for the purpose of assisting the stock exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

A handwritten signature in black ink that reads "Crowe MacKay LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants
Vancouver, British Columbia