

August 12, 2021

Alberta Securities Commission  
British Columbia Securities Commission  
Ontario Securities Commission

Dear Sirs/Madames

**Re: ESG Capital 1 Inc.**

We refer to the prospectus of ESG Capital Inc. (the "Company") dated August 12, 2021 relating to the initial offering of 1,000,000 common shares at a price of \$0.20 per common (the "Prospectus").

We consent to being named and to the use in the above-mentioned Prospectus, of our report dated August 11, 2021, to the Directors of the Company on the following financial statements:

- a. Statement of financial position of the Company as at June 30, 2021; and,
- b. Statements of loss and comprehensive loss, changes in shareholders' equity and cash flows for the period from March 8, 2021 (date of incorporation) to June 30, 2021, and notes, comprising 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—Assurance.

Yours truly,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and slanted to the right.

MNP LLP