

September 29, 2025

TSX VENTURE EXCHANGE

**Re: Baroyeca Gold and Silver Inc. (the "Company")
Filing Statement dated September 29, 2025**

Dear Sir/Madam:

We refer to the Filing Statement of the Company dated September 29, 2025 ("the Filing Statement") relating to the acquisition of the issued and outstanding shares of Terra Rossa Gold Ltd. ("Terra Rossa").

We consent to being named and to the use in the Filing Statement, of our Auditors' Report dated September 30, 2024 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at May 31, 2024 and 2023;
- Statements of changes in shareholders' equity, loss and comprehensive loss, and cash flows for the years ended May 31, 2024 and May 31, 2023, and notes to the financial statements, including a summary of material accounting policies and other explanatory information.

We report that we have read the Filing Statement 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 Filing Statement 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.

Yours truly,

WDM

Chartered Professional Accountants

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