DeVISSER GRAY LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

401-905 West Pender St
Vancouver BC V6C 1L6
t 604.687.5447
f 604.687.6737

October 29, 2020

TSX Venture Exchange

Dear Sirs:

Re: PLB Capital Corp.

We refer to the filing statement of PLB Capital Corp. ("the Company") dated October 29, 2020 relating to the Share Exchange Agreement of the purchase of Kainantu Resources Pte. Ltd. ("KRPL") by issuing to the shareholders of KRPL of an aggregate of 20,000,000 shares on the basis of one share for every KRPL share, at a deemed price of $0.20 per share.

We consent to being named and to the use, in the above-mentioned filing statement, of our report dated March 30, 2020 to the shareholders of the Company on the following financial statements:

- Statements of financial position as at November 2019 and 2018; and
- Statements of comprehensive loss, changes in shareholders' equity, and cash flows for the periods ended November 30, 2019 and 2018, and a summary of significant accounting policies and other explanatory information.

We report that we have read the filing statement and all information therein and we 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 is 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 for the purposes of assisting the stock exchange(s) to which it is addressed in discharging its responsibilities and should not be used for any other purposes.

Yours truly,

De Visser Gray LLP

CHARTERED PROFESSIONAL ACCOUNTANTS