

December 19, 2024

TSX Venture Exchange

Dear Sirs/Mesdames,

Re: Daura Capital Corp. & Estrella Gold S.A.C.

We refer to the Filing Statement of Daura Capital Corp. ("Daura") dated December 19, 2024 relating to Daura's Qualifying Transaction.

We consent to being named and to the use, in the above mentioned Filing Statement, of our Financial Audit Report dated September 17, 2024 to the shareholders of Estrella Gold S.A.C. on the following financial statements:

Statements of financial position as of December 31, 2023;

Statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2023, 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 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(s) to which it is addressed in discharging its responsibilities and should not be used for any other purpose.

Sincerely,

Martínez, Rodríguez y Asociados Contadores Públicos S. Civil de R.L.

MARTINEZ RODRIGUEZ Y ASOCIADOS

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RAÚL MARTÍNEZ TORRES
Gerente General

Raúl Martínez Torres (Partner)
Certified Public Accountant
Registration N° 5410