



January 9, 2024

TSX Venture Exchange
B.C. Securities Commission
Alberta Securities Commission

Re: Amaya Big Sky Capital Corp.

Dear Sir/Madam,

We refer to the final prospectus of Amaya Big Sky Capital Corp. (the “Company”) dated January 9, 2024 relating to the prospectus offering of minimum of 2,000,000 Common Shares, and maximum of 4,500,000 Common Shares at \$0.10 per Common Share (the “Prospectus”).

We consent to being named and to the use, through incorporation by reference in the above-mentioned final prospectus, of our report dated August 31, 2023, to the Directors of the Company on the following financial statements:

- Statements of financial position as at July 31, 2023; and,
- Statements of loss, changes in shareholders’ equity and cash flows for the period from the date of incorporation on May 24, 2023 to July 31, 2023, and a summary of significant accounting policies and other explanatory information.

We report that we have read the final prospectus and all information specifically incorporated by reference 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.

Sincerely,

Paul Rozek PC

Chartered Professional Accountant