PKF Villagarcía & Asociados

PKF
Accountants &
business advisers

April 24, 2015

British Columbia Securities Commission
701 West Georgia Street, 12th Floor
Vancouver, BC V7Y 1L2

Alberta Securities Commission
250 – 5th Street S.W., 6th Floor
Calgary, AB T2P 0R4

TSX Venture Exchange
650 West Georgia Street, 27th Floor
Vancouver, BC V6B 4N9

Dear Sirs:

Re: Artha Resources Corporation ("Artha")

We refer to the Management Information Circular of Artha dated April 24, 2015, relating to an acquisition by Artha of Cardero Argentina, S.A. from Cardero Resource Corp., resulting in a reverse take-over of Artha.

We consent to being named and to the use, in the above-mentioned Management Information Circular, of our reports dated December 5, 2014 and November 16, 2012 to the shareholders of Cardero Argentina, S.A. on the following financial statements:

- Statement of financial position as at October 31, 2014 and 2013 and the statements of loss, comprehensive loss, changes in shareholders' equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information

- Statement of financial position as at October 31, 2012 and 2011 and the statements of loss, comprehensive loss, changes in shareholders' equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information

We report that we have read the above-mentioned Management Information Circular 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.



Elias Jorge Polonski
PKF Villagarcia y Asociados