

**51-102F3**  
**MATERIAL CHANGE REPORT**

**Item 1 Name and Address of Company**

BRS Resources Ltd. (the “Company”)  
308 1441 Johnston Road  
White Rock, BC V4B 3Z7

**Item 2 Date of Material Change**

December 11, 2024

**Item 3 News Release**

The news release dated December 13, 2024 was disseminated through Market News and Stockwatch on December 13, 2024.

**Item 4 Summary of Material Change**

On December 13, 2024, the Company announced that it has entered into an amending agreement (the “**Amending Agreement**”) with Cariboo Rose Resources Ltd. (“**Cariboo Rose**”) to the option agreement (the “**Option Agreement**”) dated December 19, 2022, as amended February 13, 2024, whereby the parties agreed to decrease the expenditure payment due on December 19, 2024 from \$200,000 to \$138,755 (which has been completed) and increase the expenditure due on December 19, 2025 from \$250,000 to \$311,245 (which is to start by June 15, 2025).

**Item 5 Full Description of Material Change**

*5.1 Full Description of Material Change*

On December 11, 2024, the Company entered into the Amending Agreement with Cariboo Rose to the Option Agreement, whereby the parties agreed to decrease the expenditure payment due on December 19, 2024 from \$200,000 to \$138,755 (which has been completed) and increase the expenditure due on December 19, 2025 from \$250,000 to \$311,245 (which is to start by June 15, 2025).

*5.2 Disclosure for Restructuring Transactions*

N/A

**Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102**

N/A

**Item 7 Omitted Information**

None

**Item 8 Executive Officer**

Byron Coulthard, CEO, 604.657.7004

**Item 9 Date of Report**

December 16, 2024