

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

BRS Resources Ltd. (the “Company”)
5910 North Central Expressway
Suite 1250
Dallas, TX 75206

Item 2 Date of Material Change

May 7, 2013

Item 3 News Release

The news release dated May 7, 2013 was disseminated through Stockwatch and Market News on May 7, 2013.

Item 4 Summary of Material Change

The Company announced that it has granted stock options to its directors to purchase a total of 3,000,000 common shares of the Company pursuant to the Company’s stock option plan. The stock options are exercisable at a price of \$0.10 per share until May 7, 2018.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

See attached News Release.

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

Steve Moore, President & CEO, 214.699.9470

Item 9 Date of Report

May 7, 2013



FOR IMMEDIATE RELEASE

BRS RESOURCES ANNOUNCES STOCK OPTION GRANTS

DALLAS, TEXAS — May 7, 2013, BRS Resources Ltd. (TSX-V: BRS) (“**BRS**” or the “**Company**”) announces that it has granted stock options to its directors to purchase a total of 3,000,000 common shares of the Company pursuant to the Company’s stock option plan. The stock options are exercisable at a price of \$0.10 per share until May 7, 2018.

ABOUT BRS

BRS is listed on the TSX-V Exchange under the symbol “BRS”. The Company is an independent international oil and gas company focused on the development and production of oil and natural gas reserves.

ON BEHALF OF THE BOARD OF DIRECTORS

Steve Moore
President/CEO
Phone: 214.276.0373

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