

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

ITEM 1. NAME AND ADDRESS OF COMPANY

79 Resources Ltd. (the "Issuer")
810 – 789 West Pender Street
Vancouver, BC V6C 1H2

ITEM 2. DATE OF MATERIAL CHANGE

March 15, 2022

ITEM 3. NEWS RELEASE

The news release was filed on SEDAR, disseminated through the facilities of TheNewswire and posted to the Issuer's disclosure hall with the CSE.

ITEM 4. SUMMARY OF MATERIAL CHANGE

On March 15, 2022, the Issuer granted an aggregate of 2,395,000 stock options to certain directors, officers and consultants.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

Pursuant to its stock option plan, the Issuer granted an aggregate of 2,395,000 incentive stock options to certain directors, officers and consultants of the Issuer at an exercise price of \$0.10 per common share option, such options being valid for a sixty month period from the date of the grant and having an immediate vest.

ITEM 6. RELIANCE ON SUBSECTION 7.1(2) OR (3) OF NATIONAL INSTRUMENT 51-102

Not Applicable.

ITEM 7. OMITTED INFORMATION

There are no significant facts required to be disclosed herein which have been omitted.

ITEM 8. EXECUTIVE OFFICER

Contact: Ryan Kalt, Chairman & CEO
Telephone: (604) 687-2038

ITEM 9. DATE OF REPORT

March 17, 2022