

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company

79 Resources Ltd. (the "Corporation")
#1890 – 1075 West Georgia Street
Vancouver, BC V6E 3C9

2. Date of Material Change

September 26, 2024

3. News Release

News release (as dated and released by the Issuer on September 26, 2024) was filed on SEDAR+, disseminated through the facilities of The Newswire and posted to the Issuer's disclosure hall with the CSE.

4. Summary of Material Change

The Corporation closed a non-brokered common share unit financing (the "Financing") by way of the issuance of 1,000,000 units (the "Units") at a price of \$0.05 per Unit.

5.1 Full Description of Material Change

On September 26, 2024, the Corporation closed the Financing, each Unit consisted of one common share of the Corporation (a "Unit Share") and one transferable common share purchase warrant (a "Warrant") that that in turns entitles the holder of a Warrant, upon further payment to the Corporation, to acquire one additional common share of the Corporation (a "Warrant Share") at an exercise price of \$0.05 per Warrant Share on any date prior to the date which is 60 months following the closing date of the Financing.

There were no finder's fees paid by the Corporation in the Financing. The Units issued under the Financing remain subject to any requisite regulatory approval(s) and shall be subject to a four-month and a day hold period pursuant to applicable securities laws of Canada.

5.2 Disclosure for Restructuring Transactions

Not applicable.

6. Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable.

7. Omitted Information

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

8. Executive Officer

Contact: Nicholas Koo, Chief Financial Officer
Telephone: 604-687-2038

9. Date of Report

September 27, 2024