

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

ROBERTO RESOURCES INC.
1000 – 1055 West Hastings Street
Vancouver, BC V5E 2E9

Item 2. Date of Material Change

September 4, 2024

Item 3. News Release

The news release was issued on September 4, 2024 and was disseminated through Newsfile.

Item 4. Summary of Material Change

On September 4, 2024, Roberto Resources Inc. (the "Roberto") completed its initial public offering of 6,900,000 common shares (the "Shares") at a price of \$0.10 per share for gross proceeds of \$690,000 and listed its common shares on the Canadian Stock Exchange under the symbol "RBTO".

Item 5. Full Description of Material Change

Roberto completed its initial public offering (the "IPO") of 6,900,000 common shares (each common share, a "Share") of Roberto at a price of \$0.10 per Share for total gross proceeds of \$690,000 (the "Proceeds").

Research Capital Corporation acted as agent (the "Agent") for the IPO, pursuant to the agency agreement dated August 6, 2024. Roberto paid to the Agent a cash commission equal to 10% of the Proceeds and granted the Agent non-transferable options entitling the Agent to purchase a total of 690,000 Shares at a price of \$0.10 per Share until September 4, 2026. In connection with the IPO, the Agent also received a corporate finance fee of \$35,000 plus GST.

The Shares were approved for listing on the Canadian Securities Exchange ("CSE") and are anticipated to commence trading on the CSE on September 5, 2024, under the trading symbol "RBTO".

The net proceeds of the IPO will be used by Roberto for the work program on the Janampalla Property, the option payments for the Janampalla Property, and general working capital purposes, as disclosed in the prospectus of the Company, under the Company's profile at www.sedarplus.ca.

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

Not applicable.

Item 7. Omitted Information

None.

Item 8. Executive Officer

Todd Anthony
Chief Executive Officer
604-416-1719

Item 9. Date of Report

September 4, 2024