

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

August 25, 2026

Item 3 News Release

The news release dated August 25, 2026 was disseminated through Market News and Stockwatch on August 25, 2026.

Item 4 Summary of Material Change

The Company announced that Cariboo Rose Resources Ltd. (“**Cariboo Rose**”) and the Company have finished cutting, sampling and shipping drill core samples from the Cowtrail porphyry copper gold project located 60 kilometers northeast of the City of Williams Lake, BC. 1,293 meters of drill core from 4 holes were processed with samples, typically 3 meters each in length, shipped to the facilities of MSA Labs, in Langley, British Columbia. Turn around from shipping to receipt of results is expected to be four to six weeks.

The Company also announced that exploration has begun at the Silvergold Mountain project in the prolific Mulatos gold belt (“**Mulatos**”) located in the Sierra Madre Occidental mountains of Sonora, Mexico approximately 200 kilometers east of the city of Hermosillo. Mulatos hosts a number of epithermal gold deposits including the Mulatos Mine operated by Alamos Gold Inc. and the La India Mine operated by Agnico Eagle Mines Limited. The Company has entered into a definitive agreement granting it an option to a 75% interest on mining concessions covering 1,053 hectares (2,602 acres) located in the Mulatos Epithermal Corridor and which constitutes the Silvergold Mountain property and project.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The Company announced that Cariboo Rose and the Company have finished cutting, sampling and shipping drill core samples from the Cowtrail porphyry copper gold project located 60 kilometers northeast of the City of Williams Lake, BC. 1,293 meters of drill core from 4 holes were processed with samples, typically 3 meters each in length, shipped to the facilities of MSA Labs, in Langley, British Columbia. Turn around from shipping to receipt of results is expected to be four to six weeks.

Cowtrail is a 4,717-hectare (11,650 acre) copper-gold project contiguous with the Woodjam and Redgold copper-gold porphyry projects owned by Vizsla Copper Corp. (TSX-V: VCU). It is located 20 kilometers southeast of the operating Mount Polley Mine (copper gold) owned by Imperial Metals Corporation which it shares many geological attributes with. The Company may earn a 60% interest in Cowtrail from Cariboo Rose by completing \$2,000,000 in exploration, making payments of \$200,000 cash and share issuances equivalent to \$200,000 by December 19, 2028.

The Company also announced that exploration has begun at the Silvergold Mountain project in the prolific Mulatos. Mulatos hosts a number of epithermal gold deposits including the Mulatos Mine operated by Alamos Gold Inc. and the La India Mine operated by Agnico Eagle Mines Limited. The Company has entered into a definitive agreement granting it an option to a 75% interest on mining concessions covering 1,053 hectares (2,602 acres) located in the Mulatos Epithermal Corridor and which constitutes the Silvergold Mountain property and project.

J.W. (Bill) Morton P.Geol, a director of Cariboo Rose and the Company, is the Qualified Person responsible for the content of this 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

Byron Coulthard, CEO, (604) 657-7004

Item 9 Date of Report

August 25, 2026