

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

1. Name and Address of Company

Canadian Spirit Resources Inc. (the "**Corporation**")
900, 140 4th Avenue SW
Calgary, Alberta T2P 3N3

2. Date of Material Change

February 24, 2025

3. News Release

The Corporation issued a news release with respect to the material change on February 24, 2025, a copy of which was filed on SEDAR+.

4. Summary of Material Change

On February 24, 2025, the Corporation appointed Mr. Roger Jewett, CA, CPA as its Chief Financial Officer.

5. Full Description of Material Change

5.1 Full Description of Material Change

On February 24, 2025, the Corporation announced the appointment of Mr. Roger Jewett, CA, CPA as its new Chief Financial Officer. Mr. Jewett replaces Mr. Greg Florence, who resigned as Chief Financial Officer of the Corporation effective January 16, 2025.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

7. Omitted Information

No information has been omitted.

8. Executive Officer:

For further information, please contact William C. McDonald, Chief Executive Officer of the Corporation by phone at +1 (514) 825-0007 or by email at wcmcdonald3@gmail.com.

9. Date of Report

February 26, 2025.