

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

**1. Name and Address of Company**

Bessor Minerals Inc. (“**Bessor**”)  
PO Box 37033 Country Club PO  
Nanaimo, BC V9T 6N4

**2. Date of Material Change**

January 8, 2021

**3. News Release**

A press release was disseminated on January 8, 2021 via GlobeNewswire.

**4. Summary of Material Change**

Bessor appoints new auditor.

**5. Full Description of Material Change**

**5.1 Full Description of Material Change**

Bessor has appointed Dale Matheson Carr-Hilton Labonte LLP as auditor of Bessor effective January 8, 2021. The resignation of Bessor’s former auditor, Crowe Mackay LLP, was accepted by Bessor effective January 8, 2021.

**5.2 Disclosure for Restructuring Transactions**

Not Applicable

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

Not Applicable

**7. Omitted Information**

Not Applicable

**8. Executive Officer**

The name and business number of the executive officer of the Corporation who is knowledgeable about the material change and this report is:

Kieran Downes – President and Chief Executive Officer  
Telephone: (250) 729-0453

**9. Date of Report**

January 8, 2021