

**COSA RESOURCES CORP.**

**NOTICE OF CHANGE IN YEAR-END**

**1. Change in Financial Year-End**

Notice is hereby provided pursuant to Section 4.8 of National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”) that Cosa Resources Corp. (the “**Issuer**”) has decided to change its financial year-end from October 31 to December 31, 2023.

**2. Reason for the Change**

The change is being undertaken by the Issuer to better align the Issuer’s financial reporting periods to that of its peers and will allow investors to more easily compare quarterly and annual financial results.

**3. Relevant Dates for Financial Reporting Purposes**

- (a) The Issuer’s old financial year-end was October 31.
- (b) The Issuer’s new financial year-end will be December 31.
- (c) The Issuer’s transition year will be the 14 month period commencing November 1, 2022 and ending December 31, 2023.

**4. The length and ending date of the periods, including the comparative periods, of each interim financial report and the annual financial statements to be filed for the Issuer’s transition year and its new financial year-end are as follows:**

<b>Transition Year</b>	<b>Comparative Annual Financial Statements to Transition Year</b>	<b>New Financial Year</b>	<b>Comparative Annual Financial Statements to New Financial Year</b>	<b>Interim Periods for Transition Year</b>	<b>Comparative Interim Periods to Interim Periods in Transition Year</b>	<b>Interim Periods for New Financial Year</b>	<b>Comparative Periods to Interim Periods in New Financial Year</b>
14 months ended December 31, 2023	12 months ended October 31, 2022	12 months ended December 31, 2024	14 months ended December 31, 2023	3 months ended January 31, 2023	3 months ended January 31, 2022	3 months ended March 31, 2024	3 months ended April 30, 2023
				6 months ended April 30, 2023	6 months ended April 30, 2022	6 months ended June 30, 2024	6 months ended July 31, 2023
				9 months ended July 31, 2023	9 months ended July 31, 2022	9 months ended September 30, 2024	9 months ended October 31, 2023
				12 months ended October 31, 2023	12 months ended October 31, 2022		

5. **The filing deadlines, prescribed under Sections 4.2 and 4.4 of NI 51-102, for the interim and annual financial statements for the Issuer's transition year are:**

<b>Interim or Annual Period</b>	<b>Filing Deadline</b>
Interim unaudited financial statements for the three months ended January 31, 2023	April 1, 2023, (filed)
Interim unaudited financial statements for the six months ended April 30, 2023	June 29, 2023 (filed)
Interim unaudited financial statements for the nine months ended July 31, 2023	September 29, 2023 (filed)
Interim unaudited financial statements for the 12 months ended October 31, 2023	December 30, 2023
Annual audited financial statements for the 14 months ended December 31, 2023	April 29, 2024

**DATED:** September 21, 2023

**COSA RESOURCES CORP.**

(signed) "Darren Morgans"

Darren Morgans, Chief Financial Officer