

**NOTICE OF CHANGE IN FINANCIAL YEAR-END
PURSUANT TO SECTION 4.8 OF
NATIONAL INSTRUMENT 51-102 – CONTINUOUS DISCLOSURE OBLIGATIONS
("NI 51-102")**

1. Change of Financial Year-End

Kobo Resources Inc. (the "**Corporation**") hereby provides notice pursuant to section 4.8 of NI 51-102 that it has changed its financial year-end from December 31 to March 31. The next financial year-end of the Corporation will occur on March 31, 2024.

2. Reason for the Change

The change was made to align the Corporation's year-end with that of its subsidiary company and to facilitate financial reporting and the preparation of corporate tax returns.

3. Reporting Issuer's Old Financial Year-End

December 31.

4. Reporting Issuer's new Financial Year-End

March 31.

5. Transition Year

The Corporation's transition year will be the 15-month period commencing January 1, 2023 and ending March 31, 2024.

6. 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:

| Reporting Period | Length of Period | Comparative Period |
|---|-------------------------|---|
| Interim Period ended March 31, 2023 | 3 months | 3 months ended March 31, 2022 |
| Interim Period ended June 30, 2023 | 3 and 6 months | 3 and 6 months ended June 30, 2022 |
| Interim Period ended September 30, 2023 | 3 and 9 months | 3 and 9 months ended September 30, 2022 |
| Interim Period ending December 31, 2023 | 3 and 12 months | 3 and 12 months ended December 30, 2022 |
| Year ending March 31, 2024 | 15 months | 12 months ended December 31, 2022 |
| Interim Period ended June 30, 2024 | 3 months | 3 months ended June 30, 2023 |

| Reporting Period | Length of Period | Comparative Period |
|---|------------------|---|
| Interim Period ended September 30, 2024 | 3 and 6 months | 3 and 6 months ended September 30, 2023 |
| Interim Period ending December 31, 2024 | 3 and 9 months | 3 and 9 months ended December 30, 2023 |
| Year ending March 31, 2025 | 12 months | 15 months ended March 31, 2024 |

7. 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:

| Reporting Period | Length of Period | Comparative Period | Filing Deadline |
|---|------------------|---|---------------------------|
| Interim Period ended March 31, 2023 | 3 months | 3 months ended March 31, 2022 | May 30, 2023 (filed) |
| Interim Period ended June 30, 2023 | 3 and 6 months | 3 and 6 months ended June 30, 2022 | August 29, 2023 (filed) |
| Interim Period ended September 30, 2023 | 3 and 9 months | 3 and 9 months ended September 30, 2022 | November 29, 2023 (filed) |
| Interim Period ending December 31, 2023 | 3 and 12 months | 3 and 12 months ended December 30, 2022 | February 29, 2024 |
| Year ending March 31, 2024 | 15 months | 12 months ended December 31, 2022 | July 29, 2024 |

DATED this 6th day of December 2023

KOBO RESOURCES INC.

By: (s) Edouard Gosselin
Name: Edouard Gosselin
Title: Chief Executive Officer