

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

Item 1. Name and Address of Company

BIG TREE CARBON INC. formerly AURCREST GOLD INC. (the
“**Company**”)
Suite 3600
22 Adelaide Street West
Toronto, ON M5H 4E3

Item 2. Date of Material Change

The material change occurred on April 22, 2022.

Item 3. News Release

The News Release as filed on SEDAR was disseminated on April 21, 2022 through ACCESSWIRE.

Item 4. Summary of Material Change

On April 21, 2022, the Company announced that it was changing its name from AurCrest Gold Inc. to Big Tree Carbon Inc. to reflect the new opportunity in the carbon resource business.

Item 5. Full Description of Material Change

As few companies have emerged in this new and important space, the Company believes identifying as a company in this resource-based business would be advantageous. The sequestration of the carbon mineral (C #6 on the periodic table) is a new and little understood industry on the global resource landscape. Big Tree Carbon Inc. intends to be a first mover and an important player in the development of this industry and recommends that identifying as such at this time would reflect this intention and identify this opportunity for the Company.

The Shareholders of the Company overwhelmingly approved the change of name at the Annual General and Special Meeting held on April 19, 2022. The change of name became effective at the opening of the market on Friday, April 22, 2022. The Company's trading symbol on the TSX Venture Exchange remained “**AGO**”. The CUSIP number assigned to the Company's common shares following the name change is 08969W101 and the ISIN is CA08969W1014.

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

Confidentiality is not requested.

Item 7. Omitted Information

No information has been omitted in respect of the material change.

Item 8. Executive Officer

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Item 9. Date of Report

April 28, 2022