

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

State the full name and address of the principal office in Canada of the company.

ALMA RESOURCES LTD. (previously: "CBX Ventures Inc.") (the "Company")
Suite 1304 – 925 West Georgia Street
Vancouver, British Columbia
CANADA V6C 3L2

Item 2: Date of Material Change

State the date of the material change.

December 5, 2005

Item 3: News Release

State the date and method(s) of dissemination of the news release issued under Section 7.1 of National Instrument 51-102:

The news release was disseminated to the public through the facilities of Market News and Stockwatch on December 2, 2005.

Item 4: Summary of Material Change(s)

Provide a brief but accurate summary of the nature and substance of the material change.

The Company has subdivided its common shares on a 3 new for 1 old basis, and changed its name to "Alma Resources Ltd.", both effective December 5, 2005.

Item 5: Full Description of Material Change

The directors of the Company have determined that, in order to assist the Company in its search for potential acquisitions, it would be beneficial to effect a split of the presently outstanding common shares of the Company on a 3 new for one old basis, and to change the name of the Company to "Alma Resources Ltd.". As permitted by the Articles of the Company, the share split and name change were approved by a resolution of the directors on December 1, 2005. The necessary documentation was filed with the Registrar of Companies (B.C.) on December 5, 2005 to effect the share split and name change. The common shares of the Company were called for trading on the NEX Board of the TSX Venture Exchange Inc. under its new name on December 5, 2005 under the trading symbol "ALV.H".

Prior to the share split, the Company had 5,483,625 common shares outstanding. Following the share split it now has 16,450,875 common shares outstanding. All outstanding incentive stock options and share purchase warrants are now exercisable to acquire three times the number of common shares for which they were originally granted, at a price per share equal to one-third of the original exercise price.

As a result of the share split and name change, shareholders of the Company are entitled to receive certificates representing common shares of the Company, under its new name, on the basis of THREE (3) common shares of Alma for every ONE (1) common share of CBX held on December 5, 2005. The form of Letter of Transmittal required to be completed and submitted to Pacific Corporate Trust Company with a shareholder's existing share certificate(s) in order to obtain the new share certificates to which such shareholder is entitled will be mailed out to the shareholders on December 5, 2005.

Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

This report is not being filed on a confidential basis.

Item 7: Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8: Executive Officers

The following executive officer of the Company is knowledgeable about the material change:

Lawrence W. Talbot, President and Chief Executive Officer
Telephone: (604) 891-2741

Item 9: Date of Report

December 5, 2005.