

**FORM 51-102F3**

**MATERIAL CHANGE REPORT**

**UNDER NATIONAL INSTRUMENT 51-102**

**Item 1 Name and Address of Company**

Tres-Or Resources Ltd.  
1934 – 131 Street  
White Rock, BC V4A 7R7

(the “Company”)

**Item 2 Date of Material Change**

April 16, 2012

**Item 3 News Release**

A news release dated April 17, 2012 was disseminated via approved media and was posted to SEDAR.

**Item 4 Summary of Material Change**

The Company has entered into a property option agreement with Merrex Gold Inc. (MXI: TSX.V) (“Merrex”).

**Item 5 Full Description of Material Change**

**5.1 Full Description of Material Change**

The Company has entered into a property option agreement with Merrex, wherein the Company has been granted the option to acquire Merrex’s 25% interest in 16 mineral claims in Duverny Township, Quebec forming part of the Fontana Gold Project.

In order to exercise the option, the Company has paid to Merrex a total of \$150,000 and will make staged payments of \$350,000 over the next 12 months to complete the acquisition. The Company had previously acquired an option over the other 75% interest in the claims from Globex Mining Enterprises Inc., as detailed in a news release of the Company dated November 15, 2011.

**5.2 Disclosure for Restructuring Transactions**

Not Applicable

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

Not applicable.

**Item 7 Omitted Information**

Not applicable.

**Item 8            Executive Officer**

Laura Lee Duffett, President  
Tres-Or Resources Ltd.  
Telephone: 604 541-8376

**Item 9            Date of Report**

April 17, 2012