GOLD TERRA RESOURCE CORP.

Notice of Change of Year End
Pursuant to Part 4 of National Instrument 51-102 –
Continuous Disclosure Obligations

Notice is hereby provided that, pursuant to Section 4.8(2) of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102"), Gold Terra Resource Corp. (the "Company") has decided to change its year-end.

The Company is changing its year-end in order to better align financial reporting with the calendar year and its industry peers.

Please be advised that:

(a) The Company's old financial year-end was January 31.

(b) The Company's transition year-end is December 31, 2021.

(c) The Company's new financial year-end is December 31.

(d) The length and ending date of the periods, including comparative periods, of the interim and annual financial statements to be filed for the Company's transition year and the Company's new financial year are as follows:

i. Transition year

a. Audited annual financial statements for the eleven months ended December 31, 2021 with the comparative figures from the audited annual financial statements for the year ended January 31, 2021 – Filing deadline: May 2, 2022.

ii. New financial year

a. Three months ended March 31, 2022 with the comparative figures for the three months ended April 30, 2021 – Filing deadline: May 30, 2022;
b. Six months ended June 30, 2022 with the comparative figures for the six months ended July 31, 2021 – Filing deadline: August 29, 2022;
c. Nine months ended September 30, 2022 with the comparative figures for the nine months ended October 31, 2021 – Filing deadline: November 29, 2022; and
d. Audited annual financial statements for the year ended December 31, 2022 with the comparative figures from the audited annual financial statements for the transition eleven months ended December 31, 2021 – Filing deadline: May 1, 2023.

(e) Assuming the Company remains a "venture issuer" as defined in NI 51-102, the interim financial reports are required to be filed within 60 days following the end of the relevant period and annual financial statements are required to be filed within 120 days following the end of the relevant financial period.

DATED as of January 7, 2022.

GOLD TERRA RESOURCE CORP.

By: *“Mark T. Brown”*
Name: Mark T. Brown
Title: CFO