Form 51 – 102F3

Material Change Report

1. Name and Address of Company

X-Terra Resources Inc. ("**X-Terra Resources**")
139 Québec Avenue
Suite 202
Rouyn-Noranda, Québec
J9X 6M8

2. Date of Material Change

April 30, 2019.

3. News Release

X-Terra Resources issued a news release with respect to the material change described below on April 30, 2019 via CNW Telbec.

4. Summary of Material Change

On April 30, 2019, X-Terra Resources completed the initial payments pursuant to two amended and restated exploration and option agreements dated February 1, 2019, as amended on February 28, 2019 and April 2, 2019 with NBGold Inc. ("**NBGold**") for the acquisition of up to a 70% ownership interest in the Grog and Northwest properties located in the province of New Brunswick.

5. Full Description of Material Change

5.1. **Full Description of Material Change**

On April 30, 2019, X-Terra Resources completed the initial payments pursuant to two amended and restated exploration and option agreements (the "**Agreements**") dated February 1, 2019, as amended on February 28, 2019 and April 2, 2019 with NBGold for the acquisition of up to a 70% ownership interest in the Grog and Northwest properties located in the province of New Brunswick (the "**Properties**").

X-Terra Resources paid an amount of $50,000 to NBGold and issued an aggregate of 2,000,000 common shares and an aggregate 400,000 common share warrants (the "**Warrants**") to the shareholders of NBGold as initial payment in order to obtain the right to explore and option the Properties (see X-Terra Resources' press release dated February 4, 2019 for more information on the amended and restated exploration and option agreements and the transaction with NBGold). Each Warrant entitles its holder to acquire one additional common share of X-Terra Resources at a price of $0.15 until October 30, 2020.

5.2. **Disclosure required for a "Restructuring Transaction"**

Not applicable.

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

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officer

The executive officer who can answer questions regarding this report is Mr. Michael Ferreira, President and Chief Executive Officer of X-Terra Resources. Mr. Ferreira can be reached at (819) 762-4101.

9. Date of Report

May 10, 2019.