Notice of Change in Fiscal Year End

Pursuant to Section 4.8(2) of National Instrument 51-102

Filed for Cortus Metals Inc.

1. Name of Issuer and Change of Fiscal Year End

Cortus Metals Inc. ("**CRTS**" or the "**Issuer**") has decided to change its fiscal year end from December 31 to October 31, effective immediately.

2. Reason for the Change

The Issuer anticipates that a fiscal year end of October 31 will better facilitate the administration, accounting and production of the Issuer's annual audited financial statements.

3. Old Fiscal Year End

December 31

4. New Fiscal Year End

October 31

5. Periods, Including Comparative Periods, if any, of the Interim and Annual Financial Statements Required to be Filed for CRTS's Transition Year

Audited financial statements for the 10 month period from January 1, 2020 and ended October 31, 2020, with comparative figures for the 12 months ended December 31, 2019, due for filing on or before March 1, 2021.

Interim financial statements for the 3 months ended January 31, 2021, with comparative figures for the 3 months ended December 31, 2019, due for filing on or before April 1, 2021.

Interim financial statements for the 3 and 6 months ended April 30, 2021, with comparative figures for the 3 and 6 months ended March 31, 2020, due for filing on or before June 29, 2021.

Interim financial statements for the 3 and 9 months ended July 31, 2021, with comparative figures for the 3 and 9 months ended June 30, 2020, due for filing on or before September 29, 2021.

Audited financial statements for the 12 months ended October 31, 2021, with comparative figures for the 10 months ended October 31, 2020, due for filing on or before March 1, 2022.

DATED: December 10, 2020