This Management's Discussion & Analysis ("MD&A") prepared as at July 23, 2026, reviews the financial condition and results of operations of Aurbis Resources Corp (formerly Quebec Nickel Corp.) (the "Company") for the financial year ended March 31, 2026 and all other material events up to the date of this report. The following discussion should be read in conjunction with the Company's March 31, 2026 audited consolidated financial statements and related notes.

The financial data included in the discussion provided in this report has been prepared in accordance with IFRS Accounting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") and interpretations issued by the IFRS Interpretation Committee ("IFRIC"). All dollar amounts are in Canadian dollars, unless otherwise noted.

The Company's certifying officers are responsible for ensuring that the annual audited consolidated financial statements and MD&A do not contain any untrue statement of material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made. The Company's officers certify that the annual audited consolidated financial statements and MD&A fairly present, in all material respects, the financial condition, results of operations and cash flows, of the Company as the date hereof.

DESCRIPTION AND OVERVIEW OF BUSINESS

The Company was incorporated on September 18, 2020 pursuant to the Business Corporations Act (British Columbia). The Company's common shares currently trading on the Canadian Securities Exchange ("CSE") under the symbol "AURR". The Company's common shares are also listed for trading on the Frankfurt Exchange under the symbol "71B" and, on the OTCQB Venture Market under the symbol "QNICF".

The Company's principal business activities include the acquisition and exploration of mineral resource properties and the Company currently has one exploration property located in the Val d'Or area of Quebec, Canada. The Company's objective is to identify and develop economic mineral resource properties of merit and to conduct exploration programs thereon. The Company will continue to consider other opportunities to acquire and explore mineral properties as they arise.

On April 22, 2026, the Company changed its name to Aurbis Resources Corp. to reflect the transition to a precious metal exploration company.

On February 26, 2026, the Company entered into a Purchase and Sale Agreement (the "Agreement") with Orogen Royalties Inc. ("Orogen") to acquire a 100% interest in the Ecru Property, located on the Cortez/Battle Mountain Trend in Nevada.

The Ecru Property consists of 112 mining claims and is situated north of the Pipeline–Cortez– Goldrush–Robertson deposit cluster in northern Nevada. In addition to the property acquisition, the Company and Orogen, through their respective subsidiaries: (i) completed the transfer of a sublease agreement relating to all rights in certain additional real property held by Nevada Gold Mines LLC; and (ii) executed a royalty agreement which contemplates the grant of a 2.0% net smelter returns royalty on the Ecru Property.

The Company paid $250,000 and issued 1,000,000 common shares of the Company, at the issue price of $0.165 per share, representing the permitted discount to the closing price of the Company's common shares on February 26, 2026 (the date on which the parties entered into the definitive agreement). The 1,000,000 common shares are subject to a restriction on resale for a period of four-months and one day expiring on August 11, 2026.

Pursuant to the terms of the Agreement, within six (6) months of closing, the Company must also complete the issuance to Orogen of $125,000 of common shares at an issue price per share equal to the 10-day volume weighted average price (VWAP) of the common shares of the Company on the CSE at the date of the issue.

Exploration and Evaluation Properties

Ducros Project, Quebec, Canada

On October 6, 2020, the Company entered into an agreement with Val-d'Or Mining Corporation ("Val-d'Or") for the purchase of 100% interest in a mineral property, referred to as the Ducros Property. The Company issued 358,934 special warrants with a fair value of $0.50 for the purchase of the mineral property. The 358,934 special warrants were subsequently converted, at no additional cost, into 358,934 common shares of the Company.

During the year-ended March 31, 2025, the Company returned an aggregate of 237 mining claims back to Val-d'Or. It was determined the mining claims returned, were no longer considered part of the core claims held by the Company of merit. As at March 31, 2026, the Company had 44 (2025 – 45) contiguous mining claims as part of its exploration holdings.

The Company is subject to net smelter return royalties and an associated area of interest which includes the additional staked property. During the year ended March 31, 2026, the Company paid to Val-d'Or, an early annual advanced royalty payment of $10,000 (2025 - $10,000).

During the year-ended March 31, 2025, management identified impairment indicators for the property as currently there are no substantive expenditures budgeted or planned. In accordance with IAS 36 – Impairment of Assets, an impairment loss of $13,971,572 was recognized in the financial statements reducing the carrying value to a nominal amount. Despite the impairment, the Company continues to hold the legal rights to explore the property.

A summary of the exploration expenditures on the Ducros property for the years ended March 31, 2026 and 2025 is as follows:

	For the years-ended March 31,		Cumulative expenditures to March 31,	
	2026	2025	2026	2025
Acquisition Costs				
Land acquisition	$ -	$ -	$ 211,850	$ 211,850
Exploration Costs				
Assays	-	-	1,674,127	1,674,127
Biochemistry	-	-	133,765	133,765
Consulting	-	39,955	91,213	91,213
Drilling	-	-	5,169,606	5,169,606
Environmental baseline	-	-	130,224	130,224
Equipment rentals	-	8,760	936,628	936,628
Geochemistry	-	-	65,577	65,577
Geology	-	-	4,094,079	4,094,079
Geophysics	-	-	1,270,353	1,270,353
Lodging and meals	-	7,200	503,983	503,983
Metallurgy	-	-	128,593	128,593
Permits and licenses	-	-	142,749	142,749
Supplies and materials	-	-	1,304,862	1,304,862
Exploration tax credit	-	(74,517)	(1,886,036)	(1,886,036)
Impairment	-	(13,971,572)	(13,971,572)	(13,971,572)
	-	(13,990,174)	(211,849)	(211,849)
Total exploration & evaluation expenditures	$ -	$ (13,990,174)	$ 1	$ 1

SELECTED ANNUAL INFORMATION

The following table sets forth selected financial information for the Company for the financial years ended March 31, 2026, 2025 and 2024. The information below was derived from the Company's audited consolidated financial statements and should be read in conjunction with those financial statements and the notes thereto.

	March 31, 2026	March 31, 2025	March 31, 2024
Total revenues	$ Nil	$ Nil	$ Nil
Income (loss) for the year	(531,996)	(12,500,989)	1,303,358
Income (loss) per share(1)	(0.04)	(1.02)	0.11
Total assets	1,513,665	1,371,340	15,595,066
Total current liabilities	230,255	51,344	169,359
Total non-current liabilities	-	-	1,544,950
Working capital	$ 1,283,409	$1,319,995	$1,435,532

1) Per share amounts are calculated using the weighted average number of shares outstanding. Fully diluted loss per share amounts have not been calculated, as they would be anti-dilutive.

RESULTS OF OPERATIONS

Loss for the year

The Company reported a net loss and comprehensive loss of $531,996 for the year ended March 31, 2026 compared to a net loss and comprehensive loss of $12,500,989 for the year ended March 31, 2025. The increased loss in the prior year can be attributed to an impairment charge of $13,971,572

During the year-ended March 31, 2025, the Company also recognized a deferred tax recovery of $1,895,440 as a result of the impairment recognized.

For the year ended March 31, 2026, the Company incurred $89,993 in general and administrative costs compared to $133,937 for the year ended March 31, 2025. Theses costs include insurance costs of $15,380 (FY2025 - $19,340), office rent of $23,194 (FY2025 - $29,009) and general office and support costs of $42,000 (FY2025 – $68,000).

For the year ended March 31, 2026, the Company incurred $112,545 in management fees compared to $169,667 during the year ended March 31, 2025. Included in these fees are $24,000 (FY2025 - $19,000) paid to independent directors, $nil (FY2025 - $66,667) paid to the former CEO of the Company, $46,545 (2025 - $nil) paid to the current CEO of the Company and, $42,000 (FY2025 - $84,000) paid to the CFO of the Company.

Professional fees were $243,219 and $70,061 for the years ended March 31, 2026 and 2025, respectively. The fees include $45,668 (FY2025 - $45,750) for audit and accounting, $142,551 (FY2025 - $3,461) for legal and $55,000 (FY2025 - $20,850) for business advisory services. The increase in costs can be attributed to the various due diligence activities with the Ecru Property purchase.

The Company incurred $20,262 in promotional and marketing costs for the year ended March 31, 2026 compared to $10,119 for in the corresponding year ended March 31, 2025. The increase costs can be attributed to the rebranding of the Company into a precious metals exploration company.

Share-based payments were $nil and $33,600 for the years ended March 31, 2026 and 2025, respectively. The prior year costs can be attributed to the need to retain qualified management personnel through the granting of options. There were no options granted during the year-ended March 31, 2026.

For the year ended March 31, 2026, the Company incurred $47,547 in transfer agent and filing fee costs compared to $43,031 during the year ended March 31, 2025. These costs are generally associated with the management of the Company's common shares upon listing of the Company's common shares on both the CSE and the Over-the-Counter ("OTC") market. Also included in these costs are various regulatory filing costs and fees.

The Company incurred $35,363 and $2,353 in travel costs for the years ended March 31, 2026 and 2025, respectively. The increased costs be attributed to attending various promotional activities to introduce the new CEO of the Company and to promote the Ecru property to investors.

Total assets

Total assets of the Company were $1,513,665 as at March 31, 2026 compared to total assets of $1,371,340 as at March 31, 2025. The increase in assets can be attributed to the Company closing a private placement during the year raising gross proceeds of $500,000. This increase cash was off set by $393,001 used in the Company's operating activities.

Total liabilities

As at March 31, 2026, the current trade liabilities of the Company were $230,255 compared to $51,344 as at March 31, 2025. The increase in trade liabilities can be attributed to the increased activity of the Company with the acquisition of the Ecru property and the timing of settlement of its trade liabilities.

The Company's current liabilities are primarily comprised of trade payables associated with its exploration activity at the Ecru property, and general administration.

SUMMARY OF QUARTERLY RESULTS

The following table summarizes information derived from the Company's consolidated financial statements for each of the eight most recently completed quarters:

Quarter Ended	Revenues	Net income (loss)	Net loss per share (1)
March 31, 2026	$nil	$ (351,992)	$(0.01)
December 31, 2025	$nil	$ (79,379)	$(0.01)
September 30, 2025	$nil	$ (52,516)	$(0.01)
June 30, 2025	$nil	$ (48,109)	$(0.00)
March 31, 2025	$nil	$ (12,131,650)	$(0.99)
December 31, 2024	$nil	$ (93,495)	$(0.01)
September 30, 2024	$nil	$ (125,836)	$(0.01)
June 30, 2024	$nil	$ (150,008)	$(0.01)

(1) Fully diluted loss per share amounts are not shown as they would be anti-dilutive.

It is the nature of many junior companies that there are no sales or revenue. There can be significant variances in the Company's reported loss from quarter-to-quarter arising from factors that are difficult to anticipate in advance or to predict from past results.

LIQUIDITY AND CAPITAL RESOURCES

The Company has not generated any cash flow from operations. The Company's future financial success is dependent upon the discovery of economically recoverable reserves, confirmation of the Company's interest in the underlying mineral claims, the ability of the Company to obtain the necessary financing to complete the development of and the future profitable production from the property or realizing proceeds from its disposition. The outcome of these matters cannot be predicted at this time. Future cash flows from operations will be dependent on maximizing the potential of these opportunities.

In order to finance the continued work at its exploration and evaluation assets, the Company will be dependent on investor sentiment remaining positive towards the junior companies, and towards Aurbis Resources Corp. in particular, so that funds can be raised through the sale of the Company's securities. Many factors have an influence on investor sentiment, including a positive climate from investors to support junior exploration companies, a company's track record and the experience and calibre of a company's management. There is no certainty that equity funding will be available at the times and in the amounts required to fund the Company's activities. Note 1 of the Company's 2026 audited consolidated financial statements further discusses the going concern issue. The consolidated financial statements do not include any adjustments that might result from these uncertainties.

The Company has not financed its activities through loan financings. It is anticipated that as general sentiment towards junior companies turns positive, the Company can raise the necessary capital to secure and finance the acquisition of assets or a business.

Debt financing has not been used to finance general operating expenses. There are no other sources of financing that have been arranged by the Company.

The Company had working capital of $1,283,409 as at March 31, 2026 compared to working capital of $1,319,995 as at March 31, 2025. The decrease can largely be attributed to the to the Company's use of funds to manage its day-to-day activities.

The Company has no commitments for capital expenditures.

Cash and Financial Conditions

The Company had a cash and cash equivalents balance of $1,413,203 as at March 31, 2026 compared to a cash and cash equivalents balance of $1,310,794 as at March 31, 2025. The decrease can largely be attributed to the to the Company's use of funds to manage its day-to-day activities.

The Company does not have any unused lines of credit or other arrangements in place to borrow funds and has no off-balance sheet arrangements.

The Company does not use hedges or other financial derivatives.

Financing Activities

During the year ended March 31, 2026, the Company completed a private placement offering raising $500,000 from the sale of 4,000,000 units at $0.125 per unit. Each unit is comprised of one common share and one-half of one share purchase warrant exercisable for a period of two years. Each whole warrant is exercisable into one common share at a price of $0.225 per common share. The warrants were valued at $126,000. The Company incurred $4,590 in share issuance costs associated with the private placement.

SECURITIES OUTSTANDING

As at March 31, 2026, the Company had 17,534,420 common shares issued and outstanding.

Subsequent to the year ended March 31, 2026, the Company entered into a Purchase and Sale Agreement (the "Agreement") with Orogen Royalties Inc. ("Orogen") to acquire a 100% interest in the Ecru Property, located on the Cortez/Battle Mountain Trend in Nevada.

The Company paid $250,000 and, issued 1,000,000 common shares of the Company, at the issue price of $0.165 per share, representing the permitted discount to the closing price of the Company's common shares on February 26, 2026 (the date on which the parties entered into the definitive agreement).

Subsequent to the year ended March 31, 2026, the Company completed a private placement offering raising gross proceeds of $777,250 from the sale of 3,109,000 units at $0.25 per unit. Each unit is comprised of one common share and one share purchase warrant exercisable for a period of two years. Each whole warrant is exercisable into one common share at a price of $0.40 per common share.

The Company incurred $34,625 in share issuance costs associated with the private placement and issued 137,700 Broker Warrants. Each Broker Warrant is exercisable into one common share at a price of $0.40 per common share for a period of two years.

As at the date of this MD&A, the Company had 21,643,420 common shares issued and outstanding.

As at March 31, 2026, the Company had 3,000,000 warrants with a weighted average exercise price of $0.225 issued and outstanding.

As at the date of this MD&A, the Company had 6,246,700 warrants issued and outstanding with a weighted average exercise price of $0.32 per warrant.

During the year ended March 31, 2026, there were no stock options granted by the Company.

As at March 31, 2026, the Company had 610,000 stock options with a weighted average exercise price of $0.35 per option outstanding.

Subsequent to the period ended March 31, 2026, the Company granted 1,400,000 stock options to various directors, officers and consultants at an exercise price of $0.25. The stock options expire on April 27, 2028 and vested immediately upon grant.

The fair value of the 1,400,000 stock options was estimated using the Black-Scholes option pricing model assuming a risk-free interest rate of 2.83%, a dividend yield of nil, a weighted average expected annual volatility of the Company's share price of 142% and an expected life of 2 years. The fair value of the stock options was $0.156 per option, for a total fair value of $219,000. The expected volatility assumption is based on the estimated volatility of the Company's share price over a two-year period. The risk-free interest rate is based on yield curves on the Canadian government zero-coupon bonds or Canadian government treasury bills with a remaining term equal to the options' expected life. The Company's share price was $0.23 on the date of the grant.

As at the date of this MD&A, the Company had 2,010,000 stock options with a weighted average exercise price of $0.28 per option outstanding.

OUTLOOK

It is anticipated that in the continued and foreseeable future, the Company will rely on the equity markets to meet its financing needs. Should cash flow build through its business operations, the Company will be in a position to finance other initiatives from cash flow.

Without continued external funding to pursue and finance any business opportunities, there is substantial doubt as to the Company's ability to operate as a going concern. Although the Company has been successful in raising funds to date, there can be no assurance that additional funding will be available in the future. The consolidated financial statements do not reflect the adjustments to the carrying values of assets and liabilities that would be necessary if the Company were unable to achieve successful business results or obtain adequate financing. Management and the Board of Directors continuously review and examine business proposals for the Company and conduct their due diligence in respect of the same.

OFF-BALANCE SHEET ARRANGEMENTS

As at March 31, 2026 and the date of this report, the Company had no off-balance sheet arrangements.

TRANSACTIONS WITH RELATED PARTIES

Parties are considered to be related if one party has the ability, directly or indirectly, to control the other party or exercise significant influence over the other party in making financial and operating decisions. Parties are also considered to be related if they are subject to common control or common significant influence, related parties may be individuals or corporate entities. A transaction is considered to be a related party transaction when there is a transfer of resources or obligations between related parties.

The following is a summary of the related party transactions that occurred during the years ended March 31, 2026 and 2025.

The Company has determined that key management personnel consist of its Directors, the CEO and the CFO.

	Years ended March 31, 2026	Years ended March 31, 2025
Management fees paid to a company controlled by the former CEO of the Company	$ -	$ 66,667
Management fees paid to a company controlled by the CEO of the Company	$ 46,545	$ -
Management fees paid to a company controlled by the CFO of the Company	42,000	84,000
Management fees paid to the independent directors of the Company	24,000	19,000
Share-based payments	-	19,200
Total	$ 112,545	$ 188,867

As at March 31, 2026, $39,691 (2025 - $3,675) is owing to key management personnel for management fees and is included in trade and other payables.

FOURTH QUARTER RESULTS

For the three-month period ended March 31, 2026, the Company realized a loss of $351,992 compared to a net loss of $12,131,650 for the corresponding three-month period ended March 31, 2025.

The increased loss in the prior year's quarter can be attributed to an impairment charge of $13,971,572. During the year-ended March 31, 2025, the Company returned an aggregate of 237 mining claims back to Val-d'Or Mining Corp. As at March 31, 2026, the Company had 44 (2025 – 45) contiguous mining claims as part of its exploration holdings. The Company continues to hold the legal rights to explore the property.

During the three-month period ended March 31, 2025.the Company also recognized a deferred tax recovery of $1,895,440 as a result of the impairment recognized

For the three-month period ended March 31, 2026, the Company incurred $30,103 (Q4-FY2025 - $3,396) in general and administration costs. The increased costs in the prior year can be attributed to the increased activity in the Company at that time.

Promotional and marketing costs were $18,927 and $283 for the three-month periods ended March 31, 2026 and 2025 respectively. The increase costs can be attributed to the rebranding of the Company into a precious metals exploration company.

Management fees were $72,045 for the three-month period ended March 31, 2026 compared to $13,500 for the three-month period ended March 31, 2025. The increased costs can be attributed to the appointment of a new CEO.

PROPOSED TRANSACTIONS

There are no proposed transactions other than those previously discussed in this MD&A.

CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The Company makes estimates and judgments about the future that affect the reported amounts of assets and liabilities. Estimates and judgments are continually evaluated based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the future, actual experience may differ from these estimates and assumptions.

The effect of a change in an accounting estimate is recognized prospectively by including it in comprehensive income in the year of the change, if the change affects that year only, or in the year of the change and future years, if the change affects both.

Information about critical estimates and judgments in applying accounting policies that have the most significant risk of causing material adjustment to the consolidated financial statements are discussed below.

Key sources of estimation uncertainty

<u>*Share-based payments*</u>
The Company uses the Black-Scholes Option Pricing Model for valuation of share-based payments. Option pricing models require the input of subjective assumptions including expected price volatility, interest rate and forfeiture rate. Changes in the input assumptions can materially affect the fair value estimate and the Company's earnings and equity reserves.

The preparation of the consolidated financial statements in accordance with IFRS requires the Company to make judgments, apart from those involving estimates, in applying accounting policies. The most significant judgments in applying accounting policies in the Company's consolidated financial statements include:

Title to Mineral Property Interests
Although the Company has taken steps to verify title to mineral properties in which it has an interest, these procedures do not guarantee the Company's title. Such properties may be subject to prior agreements or transfers and title may be affected by undetected defects.

Impairment of exploration and evaluation assets
The carrying value and recoverability of exploration and evaluation assets requires management to make certain estimates, judgments and assumptions about each project. Management considers the economics of the project, including the latest resource prices and the long-term forecasts, and the overall economic viability of the project.

New standards and interpretations not yet adopted

The Company has not yet adopted certain new standards, amendments and interpretations to existing standards, which have been published but are only effective for accounting periods beginning on or after April 1, 2026 or later periods.

In April 2024, the IASB issued IFRS 18 Presentation and Disclosure in Financial Statements. This standard aims to improve the consistency and clarity of financial statement presentation and disclosures by providing updated guidance on the structure and content of financial statements. Key changes include enhanced requirements for the presentation of financial performance, financial position, and cash flows, as well as additional disclosures to improve transparency and comparability. IFRS 18 is effective for annual reporting periods beginning on or after January 1, 2027. The Company is currently assessing the impact that the adoption of this new standard will have on its consolidated financial statements.

In May 2024, the IASB issued amendments to IFRS 9 and IFRS 7 to clarify that a financial liability is derecognized on the "settlement date" and introduce an accounting policy choice to derecognize a financial liability settled using an electronic payment system before the settlement date. Other clarifications include guidance on the classification of financial assets with ESG linked features, non-recourse loans and contractually linked instruments. The amendments are effective for annual periods beginning on or after January 1, 2026. Early adoption is permitted, with an option to early adopt the amendments for contingent features only. The Company anticipates that the adoption of this new standard will have no impact on its consolidated financial statements.

FINANCIAL INSTRUMENTS AND RISK FACTORS

Fair value estimates are made at the statement of financial position date, based on relevant market information and other information about financial instruments. As at March 31, 2026 and 2025, the Company's financial instruments are cash and cash equivalents, interest receivable and trade and other payables. The amounts reflected in the statement of financial position approximate their fair values due to the short-term nature of these financial instruments.

The Company's risk exposures and the impact on the Company's financial instruments are summarized below:

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Company's cash and cash equivalents and interest receivable are exposed to credit risk, with the carrying values being the Company's maximum exposure. The Company's cash and cash equivalents consists of funds held at a Canadian chartered banks or occasionally, in trust with the Company's corporate lawyer. The Company's interest receivable is accrued interest on cash equivalents. Management does not believe the Company is exposed to material credit risk.

b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities. The Company's approach to managing liquidity risk is to ensure that it will have sufficient liquidity to meet liabilities when due. As at March 31, 2026, the Company had a cash and cash equivalents balance of $1,413,203 to settle trade and other liabilities of $230,255. Trade liabilities are due interest free on terms negotiated with each vendor. The Company expects to fund future expenditures through the issuance of capital stock.

c) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Management does not believe the Company is exposed to material currency or other price risk.

d) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company is not exposed to significant interest rate risk as cash and cash equivalents comprise $1,413,203 held at Canadian chartered banks, of which $1,100,000 is held in cashable GICs with variable interest rates. If interest rates were to fluctuate by 1%, the interest earned would be subject to a $11,000 change.

The Company had no interest rate swaps or financial contracts in place as at or during the years ended March 31, 2026 and 2025.

e) Other risks

The Company's business may be affected by changes in political and market conditions, such as interest rates, availability of credit, inflation rates, changes in laws, and national and international circumstances. Recent geopolitical events and potential economic global challenges such as the risk of the higher inflation and energy crises may create further uncertainty and risk with respect to the prospects of the Company's business.

FORWARD-LOOKING STATEMENTS

Certain information set forth in this document includes forward-looking statements. By their nature, forward-looking statements are subject to numerous risks and uncertainties, some of which are beyond the Company's control, including but not limited to: general economic and business conditions; cash flow projections; currency fluctuations; risks relating to our ability to obtain adequate financing for future activities; risks related to government regulations, including environmental regulations and other general market and industry conditions as well as those factors discussed in each management discussion and analysis, available on SEDAR+ at www.sedarplus.ca.

Although the Company has attempted to identify important factors that could cause actual results to differ materially from those contained in forward-looking statements, there may be other factors that cause results not to be as anticipated, estimated or intended. The Company's actual results, programs and financial position could differ materially from those expressed in or implied by these forward-looking statements and accordingly, no assurance can be given that the events anticipated by the forward-looking statements will transpire or occur, or if any of them do so, what benefits the Company will derive from them. Readers are cautioned that the assumptions used in the preparation of such information, although considered reasonable at the time of preparation, may prove to be imprecise and as such, undue reliance should not be placed on forward-looking statements.

The Company believes that the expectations reflected in these forward-looking statements are reasonable, but no assurance can be given that these expectations will prove to be correct and as such forward looking statements contained into this report should not be relied upon. Actual results and developments are likely to differ, and may differ materially, from those expressed or implied by the forward-looking statements contained in this report. Such statements are based on a number of assumptions which may prove to be incorrect, including, but not limited to assumptions about general business and economic conditions, the availability of financing for the Company, the ability to attract and retain skilled staff and the ability to identify and secure a quality asset or a business with a view of completing a transaction subject to receipt of shareholder approval and acceptance by regulatory authorities.

ADDITIONAL SOURCES OF INFORMATION

Additional information relating to Aurbis Resources Corp. can be found on the Company's website at www.aurbisresources.com or on the SEDAR+ website at www.sedarplus.ca.