

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1: Name and Address of Company

Usha Resources Ltd. (the “Company”)
400 – 1681 Chestnut Street
Vancouver, BC V6J 4M6

Item 2: Date of Material Change

September 25, 2024.

Item 3: News Release

A news release was issued on July 16, 2024 and filed on SEDAR+ at www.sedarplus.ca.

Item 4: Summary of Material Change

The Company announced that it has entered into a marketing and distribution service agreement (the “**Agreement**”) with an arm’s-length marketing firm, Hillside Consulting and Media Inc. (“**Hillside**”). See Item 5 below for further details.

Item 5.1: Full Description of Material Change

The Company announced that it entered into an Agreement with Hillside of Penticton BC, to provide digital marketing services, including SEO, PPC, email, YouTube and social media channels to increase corporate awareness for a term of 3 months.

The media disseminated will be generated using publicly available information. The Company agreed to pay Hillside a cash fee of CAD\$50,000 plus applicable taxes. Hillside does not currently own any shares of the Company.

The engagement of Hillside is a piece of the Company’s strategy to bring global visibility to the Company as it strives to establish itself as a leader in the critical metals industry.

The Company received approval from the TSX Venture Exchange to the Agreement on September 25, 2024.

Item 5.2 Disclosure for Restructuring Transactions

Not applicable.

Item 6: Reliance on subsection 7.1(2) of National Instrument 51-102

Not applicable.

Item 7: Omitted Information

No information was omitted.

Item 8: Executive Officer

Deepak Varshney, CEO
info@usharesources.com

Item 9: Date of Report

September 25, 2024