

51-102F3 Material Change Report [F]

Item 1 Name and Address of Company

Esstra Industries Inc.
2110, 650 West Georgia Street
Vancouver, BC V6B 4N8

Item 2 Date of Material Change

September 23, 2024

Item 3 News Release

The news release dated September 23, 2024 was disseminated through Canada Stockwatch under section 7.1 of National Instrument 51-102.

Item 4 Summary of Material Change

Effective September 27, 2024 the Company's shares will commence trading under its new name MIIVO HOLDINGS CORP. A new stock symbol, MIVO, and new CUSIP (55318L104) have been assigned to the Company's common shares.

Also effective September 27, 2024 the Company's shares will commence trading on a split-forward basis ("Share Split"). One (1) additional common share will be issued for every one (1) common share currently outstanding. With each holder of one common share of the Company holding two (2) common shares. The Company currently has 9,522,501 common shares outstanding and is expected to have approximately 19,045,002 common shares outstanding following completion of the Share Split.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

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5.2 Disclosure for Restructuring Transactions

N/A

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

N/A

Item 7 Omitted Information

N/A

Item 8 Executive Officer

Alexander Damouni, CEO

Item 9 Date of Report

September 23, 2024