

**51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

Miivo Holdings Corp. (the “**Company**” or “**Miivo**”)
c/o Bentall 5, 550 Burrard Street, Suite 2501
Vancouver, British Columbia, V6C 2B5

Item 2 Date of Material Change

August 11, 2025

Item 3 News Release

The news release dated August 11, 2025 was disseminated through Newsfile Corp. on August 11, 2025.

Item 4 Summary of Material Change

On August 11, 2025, the Company announced that it has completed its change of business from a Tier 2 Investment issuer to a Tier 2 Technology issuer (the “**Change of Business**”) in accordance with the policies of the TSX Venture Exchange (“**TSXV**”).

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

On August 11, 2025, the Company completed the Change of Business.

Shareholder approval for the Change of Business was obtained at the annual general and special meeting held on August 7, 2025. The Company is pleased to advise that shareholders representing 67% of Miivo’s issued and outstanding shares, voted 100% in favour of the Change of Business. There have been no changes to the Board of Directors or management arising from this transition. The TSXV agreed to waive sponsorship requirements; however, in connection with the Company’s realignment as a technology issuer, the TSXV has imposed an escrow on the securities held by principals of Miivo in accordance with Policy 5.4 – *Capital Structure, Escrow and Resale Restrictions*. Accordingly, an aggregate of 5,881,500 common shares will be subject to the principal escrow.

Following the successful closing of the Change of Business, Miivo is now strategically positioned to utilize proprietary artificial intelligence (“**AI**”) technologies to drive growth and innovation within the small and medium-sized enterprise (“**SME**”) sector. As a technology issuer, the Company is committed to transforming traditional service-based businesses through the integration of AI-powered automation to enhance operational efficiency, customer engagement, and financial performance. Miivo's strategic trajectory is informed by a recently appointed leadership team with significant expertise in technology and AI, firmly establishing the Company as an emerging leader in the AI SaaS market.

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

N/A

Item 7 Omitted Information

None

Item 8 Executive Officer

Alexander Damouni, CEO, 604.785.1425

Item 9 Date of Report

August 15, 2025