FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Oracle Commodity Holding Corp. (the "**Company**")
Suite 1008 – 409 Granville Street
Vancouver, BC V6C 1T2

Item 2. Date of Material Change

February 2, 2026

Item 3. News Release

A news release was issued and disseminated through the services of Newsfile Corp. on February 2, 2026, and subsequently filed on SEDAR+.

Item 4. Summary of Material Change

The Company is pleased to announce the closing of the non-brokered private placement of 2,000,000 units (each, a "**Unit**") at a price of $0.05 per Unit for gross proceeds of $100,000 (the "**Offering**") previously disclosed on January 23, 2026. Each Unit consists of one common share of the Company (each, a "**Share**") and one transferable common share purchase warrant (each, a "**Warrant**") with each Warrant entitling the holder to purchase one additional Share at a price of $0.06 per Share for a period of three years from issuance.

Item 5. Full Description of Material Change

The Company is pleased to announce the closing of the non-brokered private placement of 2,000,000 units (each, a "**Unit**") at a price of $0.05 per Unit for gross proceeds of $100,000 (the "**Offering**") previously disclosed on January 23, 2026. Each Unit consists of one common share of the Company (each, a "**Share**") and one transferable common share purchase warrant (each, a "**Warrant**") with each Warrant entitling the holder to purchase one additional Share at a price of $0.06 per Share for a period of three years from issuance.

Proceeds of the Offering are expected to be used for working capital and general corporate purposes. The securities issued pursuant to the Offering will be subject to a regulatory four-month and one-day hold period. No finder's fees were paid in connection with this Private Placement.

The Offering is subject to certain conditions, including, but not limited to, the receipt of all necessary approvals, including the approval of the TSX Venture Exchange. The securities to be issued under the Offering will have a hold period of four months and one day from the date of closing of the Offering, in accordance with applicable securities laws.

Item 6. Reliance on Subsection 7.1(2) of National Instrument 51-102

Not applicable

Item 7. Omitted Information

Not applicable

Item 8. Executive Officer

Jason Powell
CEO
+1.604.569.3661

Item 9. Date of Report

February 2, 2026