

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Wishpond Technologies Ltd. (the "**Company**" or "**Wishpond**")
422 Richards St. #170
Vancouver, British Columbia, V6B 2Z4

Item 2 Date of Material Change

December 23, 2025

Item 3 News Release

A press release was issued in Canada on December 23, 2025, and subsequently filed under the Company's profile on SEDAR+.

Item 4 Summary of Material Change

On December 23, 2025, Wishpond entered into a definitive master agreement with G2M Cap Corp. ("**G2M**") and SalesCloser Technologies Inc. ("**SalesCloser**") in connection with a proposed qualifying transaction of G2M, pursuant to which G2M is expected to acquire all of the issued and outstanding securities of SalesCloser by way of a reverse takeover transaction (the "**Transaction**").

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

On December 23, 2025, the Company entered into a definitive master agreement (the "**Definitive Agreement**") with G2M and SalesCloser providing for a transaction pursuant to which G2M will, through a series of steps, acquire all of the issued and outstanding securities of SalesCloser in exchange for securities of G2M, constituting a reverse takeover of G2M and G2M's qualifying transaction under the policies of the TSX Venture Exchange (the "**TSXV**").

SalesCloser is currently a subsidiary of Wishpond. Prior to closing of the Transaction, Wishpond will transfer the SalesCloser assets to SalesCloser, following which SalesCloser is expected to become a wholly owned subsidiary of G2M on completion of the Transaction.

Pursuant to the Definitive Agreement, and subject to the satisfaction or waiver of customary closing conditions, including receipt of all required regulatory, shareholder and TSXV approvals, Wishpond is expected to hold approximately 68% of the issued and outstanding shares of the resulting issuer following completion of the Transaction.

Completion of the Transaction is subject to a number of conditions, including, without limitation, the completion of a previously announced bridge financing and a concurrent private placement financing, approval of certain matters by the shareholders of G2M, and acceptance of the Transaction by the TSXV. There can be no assurance that the Transaction will be completed on the terms currently contemplated or at all.

For further details about the Transaction and the Definitive Agreement, see the Press Release. Investors are encouraged to review the Press Release in full.

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

Not applicable.

Item 8 Executive Officer

Ali Tajskandar
Chief Executive Officer
Wishpond Technologies Ltd.
Phone: (778) 846-0310
Email: alit@wishpond.com

Item 9 Date of Report

December 24, 2025