

EAGLE I CAPITAL CORPORATION

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

Item 1: Name and Address of Company

Eagle I Capital Corporation (the “**Company**”)
1049 Chilco Street, Suite 405
Vancouver, British Columbia V6G 2R7

Item 2: Date of Material Change

August 26, 2022.

Item 3: News Release

A news release was issued and disseminated on EIN Presswire and filed on SEDAR at www.sedar.com, a copy of which is attached hereto as Schedule “A”.

Item 4: Summary of Material Change

The Company through two of its shareholders, Twenty Four East Inc. and Shifra Blatt, (collectively, the “**Sellers**”) entered into binding share purchase agreements respectively dated August 25, 2022 (the “**Share Purchase Agreements**”) with the purchaser (the “**Purchaser**”).

Under the terms of the Share Purchase Agreements, the Sellers will, upon closing of the transactions contemplated thereby, sell all their respective common shares in the capital of Eagle I (“**Common Shares**”) to the Purchaser (the “**Share Sale**”). The Share Sale will consist of the Purchaser acquiring 14,076,548 Common Shares from the Seller for consideration of an aggregate amount of CAD\$62,700.

Item 5.1: Full Description of Material Change

See attached news release at Schedule “A” to this report.

Item 5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

Item 7: Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8: Executive Officer

For additional information with respect to this material change, the following person may be contacted:

Ross Mitgang
CEO, CFO and Director
Telephone: (416) 481.2222 x 228
Email: rmitgang@plazacapital.ca

Item 9: Date of Report

This report is dated as of the 7th day of September 2022.

SCHEDULE "A"

Early Warning News Release

Acquisition of Common Shares of Eagle I Capital Corporation

This press release is issued pursuant to the requirements of National Instrument 62-103 - The Early Warning System and Related Take-Over Bid and Insider Reporting Issues.

Toronto, ON – September 2, 2022 – Tower Capital Corporation (the “**Acquiror**”) announces the filing of an early warning report (the “**Early Warning Report**”) pursuant to the National Instrument 62-103 – *Early Warning System and Related Take Over Bids and Insider Reporting Issues* regarding the holdings by the Acquiror in Eagle I Capital Corporation (the “**Corporation**”).

On August 26, 2022, the Acquiror acquired 625,000 common shares in the capital of the Corporation (the “**Common Shares**”). The Common Shares were offered and purchased from two shareholders of the Corporation at a price of \$0.0025 per Common Shares for an aggregate purchase price of \$62,7000.

Immediately before the acquisition, the Acquiror, directly or indirectly held nil Common Shares. Immediately following the acquisition, the Acquiror, directly or indirectly owns and controls 14,076,548 Common Shares, being approximately 10.24% of the issued and outstanding Common Shares.

The Common Shares held by the Acquiror are being held for investment purposes. In the future, Reporter may evaluate its investment in the Corporation from time to time and may, depending on various factors including, without limitation, the Corporation’s financial position, the price levels of the Common Shares, conditions in the securities markets and general economic and industry conditions, the Corporation’s business or financial condition, and other factors and conditions that the Acquiror may deem appropriate, increase, decrease or change its ownership over the Common Shares or other securities of the Corporation. An early warning report pursuant to the requirements of applicable securities laws will be issued by the Acquiror and will be posted to SEDAR at www.sedar.com and available on request at the number below. For further information, including a copy of the early warning report required under applicable Canadian securities laws to be filed by the Acquiror as a result of the acquisition referred to in this press release, please contact Grant Duthie at 416-869-1234.