

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

Leviathan Natural Products Inc. (the “**Issuer**” or “**Leviathan**”)
625 Cochrane Drive
Suite 802
Markham, ON
L3R 9R9

Item 2 Date of Material Change

September 6, 2022

Item 3 News Release

The news release attached hereto as Schedule “A” announcing the material change described herein was disseminated on September 7, 2022 and filed on SEDAR.

Item 4 Summary of Material Change

Leviathan has announced that it is changing its name to “1CM Inc.” pursuant to a shareholder resolution passed at an annual and special meeting of shareholders on September 6, 2022. The Company is listed on the Canadian Securities Exchange (“CSE”) and continues to be listed with “EPIC” as its ticker symbol on the CSE.

Item 5 Full Description of Material Change

Please see the news release attached as Schedule “A” for a full description of the material change.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

The Issuer is not relying on sub-section 7.1 (2) of National Instrument 51-102 or the equivalent provisions of the securities legislation in other jurisdictions governing the Issuer for the filing of this report.

Item 7 Omitted Information

No information has been omitted from this report on the basis that is confidential information.

Item 8 Executive Officer

For further information, please contact Tanvi Bhandari, Chief Executive Officer, at tel: 717.888.8889,
email: info@1cminc.com

Item 9 Date of Report

Dated at Toronto, Ontario on September 16, 2022.

SCHEDULE "A"

LEVIATHAN NATURAL PRODUCTS INC. CHANGES CORPORATE NAME TO 1CM INC.

TORONTO, ONTARIO – (Newsfile Corp. – September 7, 2022) – Leviathan Natural Products Inc. (CSE: EPIC; OTCQB: LVCNF; FRA: IQ7) (the “**Company**” or “**Leviathan**”) is pleased to announce its corporate name change from Leviathan Natural Products Inc to 1CM Inc. (the “**Name Change**”). The Company will continue to trade under its current stock symbol “**EPIC**”.

The Name Change was approved by 100% of votes cast in person or by proxy at the annual and special meeting of the shareholders held on September 6, 2022 (the “**Meeting**”). Completion of the Name Change is subject to the receipt of all required regulatory approvals.

All shareholders are advised that if they wish to obtain revised DRS registrations (or physical share certificates, if applicable) reflecting the Name Change, they should contact the Company’s transfer agent, Computershare Limited, online by log in to their investor user account or call 1-800-736-1755 for assistance.

The Canadian Securities Exchange will publish a bulletin announcing the effective date of the change in the Company’s name and it is anticipated that the common shares of the Company will commence trading under its new name of 1CM Inc. at the opening of trading two or three trading days following the date of this press release.

About 1CM Inc.

1CM Inc. (formerly, Leviathan Natural Products Inc.) is a multi-jurisdictional, multidimensional cannabis company focused on its retail customers and technology to democratize cannabis markets. Our vision is to be a leading cannabis company globally with solutions that add value to consumers and companies. The Company is focused on expanding its current operations through organic growth and by way of merger and acquisition transactions.

For more information, please contact:

Lucas Leone
Director
1CM Inc.
Tel: (717) – 888 -8889
lucas@1cminc.com

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS:

Certain information in this press release constitutes forward-looking statements under applicable securities laws. Any statements that are contained in this news release that are not statements of

historical fact may be deemed to be forward-looking statements. Forward-looking statements are often identified by terms such as "may", "should", "anticipate", "expect", "potential", "believe", "intend" or negatives of these terms and similar expressions.

Forward-looking statements are based on certain assumptions, including successful application to be a licensed cannabis producer and seller, expected growth, results from operations, performance, industry trends and growth opportunities. While 1CM Inc. (formerly, Leviathan Natural Products Inc.) considers these assumptions to be reasonable, based on information currently available, they are inherently subject to significant business, economic and competitive uncertainties and contingencies and they may prove to be incorrect. Readers are cautioned not to place undue reliance on forward-looking statements.

Forward-looking statements also necessarily involve known and unknown risks, including without limitation, risks associated with general economic conditions, adverse industry events, marketing costs, loss of markets, future legislative and regulatory developments, the inability to access sufficient capital on favorable terms, the medical and recreational cannabis industry in Canada in general, income tax and regulatory matters, the ability of 1CM Inc. (formerly, Leviathan Natural Products Inc.) to execute its business strategies, competition, crop failure, currency and interest rate fluctuations and other risks.

Readers are cautioned that the foregoing is not exhaustive. Readers are further cautioned not to place undue reliance on forward-looking statements as there can be no assurance that the plans, intentions or expectations upon which they are placed will occur. Such information, although considered reasonable by management at the time of preparation, may prove to be incorrect and actual results may differ from those anticipated. Forward-looking statements are not guarantees of future performance. Except as required by law, 1CM Inc. (formerly, Leviathan Natural Products Inc.) disclaims any obligation to update or revise any forward-looking statements, whether as a result of new information, events or otherwise. Forward-looking statements contained in this news release are expressly qualified by this cautionary statement.

Source: 1CM Inc. (formerly, Leviathan Natural Products Inc.)

Neither the Canadian Securities Exchange nor its Market Regulator (as that term is defined in the policies of the Canadian Securities Exchange) accepts responsibility for the adequacy or accuracy of this release.