

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Name and Address of Company

BIGG Digital Assets Inc. (“BIGG” or the “Company”)
Suite 1220 – 1130 West Pender Street
Vancouver, British Columbia, Canada V6E 4A4

2. Date of Material Change

December 27, 2023

3. News Release

The news release was disseminated via GlobeNewswire and filed on SEDAR+ on December 27, 2023.

4. Summary of Material Change

On December 27, 2023, the Company announced that Mr. Kalle Radage has resigned from the Board of Directors effective immediately, and Blockchain Intelligence Group co-founder Anthony Zelen has rejoined the Company as an independent director and member of the Company’s audit committee and compensation committee.

5.1 Full Description of Material Change

On December 27, 2023, the Company announced that Mr. Kalle Radage has resigned from the Board of Directors effective immediately, and Blockchain Intelligence Group co-founder Anthony Zelen has rejoined the Company as an independent director and member of the Company’s audit committee and compensation committee. The Company wishes to thank Mr. Radage for his two years of dedicated service as a director.

Mr. Zelen has over 27 years of experience in finance, investor relations, start-ups and corporate development. He is a co-founder of the Blockchain Intelligence Group and was instrumental in the early growth and development of the Company, serving on the Board of Directors from late 2017 until August 2020. Mr. Zelen has served as a director and officer for a number of public companies listed both in the United States and Canada in roles relating to investor relations, public relations, financing and strategic marketing for companies in the technology, mining and oil and gas sectors.

Lance Morginn, Executive Chairman and Director of BIGG, states, "We are pleased to have Anthony rejoin our Board. As a co-founder, he brings a deep understanding of the Company, our values and our vision for the future. He has a depth of experience in public markets and is well versed in the operations of publicly traded companies."

5.2 Disclosure for Restructuring Transaction

Not applicable.

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

Not applicable.

7. Omitted Information

No significant facts have been omitted from this report.

8. Executive Officer

Lance Morginn
Chairman
1.778.819.8702

9. Date of Report

January 5, 2024

Cautionary Note Regarding Forward-Looking Information or Statements

This material change report contains forward-looking information within the meaning of applicable securities laws. All statements that are not historical facts, including without limitation: statements regarding future estimates, plans, programs, forecasts, projections, objectives, assumptions, expectations or beliefs of future performance. Forward-looking information can be identified by the use of words such as “will”, “expect”, “anticipate”, “intend” or “believe” or variations of such words or statements that certain actions, events or results “will” be taken, occur or be achieved. Readers are 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 based will occur. By their nature, forward-looking statements involve numerous assumptions, known and unknown risks and uncertainties, both general and specific, that contribute to the possibility that the predictions, estimates, forecasts, projections and other forward-looking statements will not occur. These assumptions, risks and uncertainties include, among other things, the state of the economy in general and capital markets in particular, and other factors, many of which are beyond the control of BIGG. Forward-looking statements contained in this material change report are expressly qualified by this cautionary statement. Undue reliance should not be placed on the forward-looking information because BIGG can give no assurance that they will prove to be correct. Important factors that could cause actual results to differ materially from BIGG’s expectations include, consumer sentiment towards BIGG’s products and Blockchain technology generally, technology failures, competition, and failure of counterparties to perform their contractual obligations.

The forward-looking statements contained in this material change report are made as of the date of this material change report. Except as required by law, BIGG disclaims any intention and assumes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. Additionally, BIGG undertakes no obligation to comment on the expectations of, or statements made by, third parties in respect of the matters discussed above.