

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

February 13, 2024

3. News Release

The news release was disseminated via GlobeNewswire and filed on SEDAR+ on February 13, 2024.

4. Summary of Material Change

On February 13, 2024, the Company announced that Mr. Fraser Matthews has been appointed to its Board of Directors.

5.1 Full Description of Material Change

On February 13, 2024, the Company announced the appointment of Fraser Matthews to its Board of Directors.

Fraser joined the BIGG team on June 7, 2022, as the President of Netcoins. He has been instrumental in forging the trajectory and continued growth of Netcoins, its expansion of its product suite and the launch of Netcoins USA. Fraser brings tremendous business acumen, experience and keen insights at the management level - all of which will translate well at the Board level.

Fraser has been working exclusively in the Financial Services industry for the last 17 years having held positions in Toronto, New York, London and Dubai. He came to Netcoins from TribalScale, where he was the Managing Director of their Middle East Business. During his tenure, Fraser was working at Banque Saudi Fransi (BSF), where he held the position of Digital Strategy Lead, working within the Digital Ventures unit which set out strategic initiatives, including Banking as a Service, Open Banking and Challenger Banking. Fraser’s prior experience includes significant Management Consulting experience, having worked at Ernst & Young, PwC, and Capco focusing on Banking and Capital Markets.

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

February 20, 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.