

No securities regulatory authority or regulator has assessed the merits of the securities described in this offering document or reviewed this document. Any representation to the contrary is an offence. This Offering (as defined herein) may not be suitable for you and you should only invest in it if you are willing to risk the loss of your entire investment. In making this investment decision, you should seek the advice of a registered dealer.

The securities described in this offering document have not been registered under the United States Securities Act of 1933, as amended (the “U.S. Securities Act”), or any of the securities laws of any state of the United States, and may not be offered or sold within the United States or for the account or benefit of U.S. persons or persons in the United States except pursuant to an exemption from the registration requirements of the U.S. Securities Act and applicable U.S. state securities laws. This offering document does not constitute an offer to sell, or the solicitation of an offer to buy, any of the securities described herein within the United States or to, or for the account or benefit of, U.S. persons or persons in the United States. “United States” and “U.S. person” have the meanings ascribed to them in Regulation S under the U.S. Securities Act.

Amended and Restated Offering document under the listed issuer financing exemption

March 8, 2024



BIGG DIGITAL ASSETS INC.
(the “Company” or “BIGG”)

SUMMARY OF OFFERING

What are we offering?

- Offering:** Up to 33,333,333 units (“Units”) of the Company, with each Unit being comprised of one common share of the Company (“Common Share”) and one Common Share purchase warrant (a “Warrant”). Each Warrant shall entitle the holder thereof to acquire one additional Common Share at a price of \$0.30 per Common Share (the “Warrant Price”) for a period of 60 months following the Closing Date (as hereinafter defined) of the Offering.
- Offering Price:** \$0.24 per Unit
- Offering Amount** There is no minimum amount. A maximum amount of 33,333,333 Units for maximum gross proceeds of \$8,000,000.
- Closing Date:** On or about March 12, 2024, or on such other date or dates as the Company may determine (the “Closing Date”).
- Exchange:** The Common Shares of BIGG are listed on the Canadian Securities Exchange (the “CSE”) under the symbol “BIGG” and listed on the OTCQX trading platform in the United States under the trading symbol of “BBKCF” and listed on the Frankfurt Stock Exchange under the trading symbol of “A2PS9W”.
- Last Closing Price:** The last closing price of the Common Shares on the CSE on March 7, 2024, was \$0.25 and on the OTCQX was US\$0.19.

Changes from the Offering Document dated March 4, 2024

Due to demand from investors and existing shareholders on the President’s List (defined below), the Company has amended its agreement with the Agent (as defined below) to increase the maximum gross proceeds of the previously announced offering from \$5,000,000 to \$8,000,000. Under the revised Offering, up to 33,333,333 Units may be sold at a price of \$0.24 per Unit for gross proceeds of \$8,000,000. Please see “Use of Proceeds” which reflects the increase in the size of the Offering.

All references in this offering document (the “Offering Document”) to “dollars”, “C\$” or “\$” are to Canadian dollars, unless otherwise stated.

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BIGG is conducting a listed issuer financing under section 5A.2 of National Instrument 45-106 - *Prospectus Exemptions* (“NI 45-106”). In connection with this Offering, the Company represents the following is true:

- **The Company has active operations and its principal asset is not cash, cash equivalents or its exchange listing.**
- **The Company has filed all periodic and timely disclosure documents that it is required to have filed.**
- **The total dollar amount of this Offering, in combination with the dollar amount of all other offerings made under the listed issuer financing exemption in the 12 months immediately before the date of this Offering Document, will not exceed \$9,655,468.**
- **The Company will not close this offering unless the Company reasonably believes it has raised sufficient funds to meet its business objectives and liquidity requirements for a period of 12 months following the distribution.**
- **The Company will not allocate the available funds from this Offering to an acquisition that is a significant acquisition or restructuring transaction under securities law or to any other transaction for which the Company seeks security holder approval.**

CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

This Offering Document contains “forward-looking information” and “forward-looking statements” within the meaning of applicable Canadian securities legislation (collectively referred to herein as “forward-looking information”). Forward-looking information is generally, but not always, identifiable by use of words such as: “believes”, “seek”, “may”, “plans”, “will”, “expect”, “project”, “predict”, “potential”, “anticipates”, “intends”, “could”, “estimates”, “targeting”, “expects”, “forecasts”, “projects” and similar expressions, and the negative of such expressions, or describes a “goal”, or variation of such words and phrases or states that certain actions, events or results “may”, “should”, “could”, “would”, “might” or “will” be taken, occur or be achieved. Forward-looking statements involve known and unknown risks, uncertainties and other factors that may cause actual results to differ materially from those anticipated in such forward-looking statements.

Forward-looking information and forward-looking statements herein include, but are not limited to, those relating to: the Company and its subsidiaries (collectively referred to herein as the “**Company**”) expectations with respect to the use of proceeds and the use of the available funds following completion of the Offering; the completion of the Offering and the expected Closing Date; the Company’s future plans, objectives, strategies and goals related to its business, technology and products; the Company’s ability to maintain and enhance its competitive advantages within its industry; future trends, expectations, opportunities, challenges, and growth in the Company’s industry; the development, timing and extent of certain implementations and releases of new products in various product lines or continued maintenance, development, improvement and expansion of existing product lines; the lack of demand for the Company’s products and services; the outcome and implications of the on-going GST/HST audit by the Canada Revenue Agency (“**CRA**”); the Company’s belief that its current cash and short-term investments together with anticipated cash flow from operations will be sufficient to meet the Company’s working capital requirements and capital expenditure requirements for the foreseeable future; the Company’s ability to continue as a going concern; and the Company’s going-forward strategy.

In connection with the forward-looking information contained in this Offering Document, we have made numerous assumptions, regarding, among other things: the Company's history of net losses and negative cash flow; the Company's requirement for additional funding to develop its business; future business strategy; changes in technology, customer markets and demand for the Company's services; the efficacy of the Company's product offerings; sales and margin risk; acquisition and integration risks; dependence on economic and market conditions including, but not limited to, access to equity or debt capital on favourable terms if required; changes in market dynamics including business relationships and competition; information system risks; risks associated with the introduction of new products; product design risk; environmental risks; customer and vendor risks; credit risks; tax and insurance related risks; risks of legislative changes; risks relating to remote operations; key executive risk; risk of litigation, including with respect to intellectual property infringement; risks related to contracts with third party service providers; risks related to the enforceability of contracts; risks related to the economy generally; the limited operating history of the Company; reliance on the expertise and judgment of senior management of the Company; risks related to proprietary intellectual property and potential infringement by third parties; failure to protect the Company's intellectual property rights; risks relating to financing activities including leverage; risks relating to the management of growth; increased costs associated with the Company being a publicly traded company; the market of the Common Shares is subject to volume and price volatility which could negatively affect a shareholder's ability to buy or sell the Company's Common Shares; the price of the Common Shares may be adversely affected by declines in the prices of certain cryptocurrencies; increasing competition in the crypto and blockchain industries; reliance on key inputs, suppliers and skilled labour; cyber-security risks; the Company's failure to economically commercialize its service; the Company's inability to maintain or improve its competitive position; the Company's failure to retain key personnel and hire additional personnel needed to develop its business; the Company's failure to adequately evaluate its current business and future prospects; risks related to quantifying the Company's target market; risks related to industry growth and consolidation; conflicts of interest; risks relating to certain remedies being limited and the difficulty of enforcement of judgments and effecting service outside of Canada; risks related to future dispositions; sales by existing shareholders; the limited market for securities of the Company; price volatility of the Common Shares; no guarantee regarding use of available funds; currency fluctuations; other factors beyond the Company's control; and as well as those factors included herein and elsewhere in the Company's public disclosure available at the Company's SEDAR+ profile at www.sedarplus.ca.

There are known and unknown risk factors which could cause our actual results, performance or achievements to be materially different from any future results, performance or achievements expressed or implied by the forward-looking information contained in this Offering Document. Known risk factors include, among others: our statement of financial position, as well as the value of our technologies, business operations and asset holdings may be significantly weaker than we currently estimate; volatility in our Common Share price; dilution from the exercise of stock options or share purchase warrants; our success depends on our ability to develop new products and enhance our existing products; we are dependent on the growth and expansion of our current product offerings and the entrance into new markets; growth in our key markets may not continue; our inability to adapt to technological change, new products and standards could harm our business.

Although the Company believes that the expectations reflected in the forward-looking information are reasonable, there can be no assurance that such expectations will prove to be correct. The Company cannot guarantee future results, performance, or achievements. Consequently, there is no representation that the actual results achieved will be the same, in whole or in part, as those set out in the forward-looking information. All forward-looking information in this Offering Document is made as of the date hereof and qualified in its entirety by this cautionary statement and we disclaim any intent or obligation to revise or update such forward-looking information to reflect future results, events or developments, except as required by law.

SUMMARY DESCRIPTION OF BUSINESS

What is our business?

BIGG Digital Assets Inc. owns, operates and invests in businesses that support and enhance a compliant and regulated digital assets ecosystem, and drive Metaverse and IntraVerse adoption.

The Company has three operating businesses: Netcoins (netcoins.com), Blockchain Intelligence Group (blockchaingroup.io), and TerraZero (terrazero.com).

Netcoins offers safe and secure crypto trading in Canada and the USA, with a mission to make cryptocurrency easily accessible to the mass consumer and investor with a focus on fast, simple and transparent trading. Netcoins has a robust product offering with Crypto Trading, Netcoins Pay Mastercard and Netcoins Staking. Netcoins utilizes Blockchain Intelligence Group software at the heart of its platform and facilitates crypto trading via its cutting-edge Mobile and Web applications.

Blockchain Intelligence Group is an industry leading digital asset forensics, anti-money laundering detection, and cryptocurrency investigations company. At the heart of our operations is a deep-rooted expertise in visualizing digital assets and market related activities, allowing us to offer unparalleled digital asset monitoring, forensic services, and training to our customers and abroad. This expertise is leveraged to monitor transactional data with a constant eye to assisting our customers with risk management, due diligence, and forensic services for digital assets.

Our commendable achievements include courtroom victories backed by our robust blockchain data which covers 17 different blockchains and tens of thousands of digital tokens with over 28 billion data points. Blockchain Intelligence Group has empowered countless law enforcement agencies and Financial Intelligence Units (national bodies or government agencies which collect information on suspicious or unusual financial activity from the financial industry) worldwide with proficiency in digital asset investigations. Blockchain Intelligence Group's accomplishments encompass significant fund recoveries and unwavering support to both global corporations and individuals. Blockchain Intelligence Group was recently honored by Homeland Security Investigations ("HSI") for their investigative support from evidence provided that allowed HSI to federally prosecute their first NFT case.

TerraZero Technologies Inc. is a vertically integrated Metaverse development group and leading Web3 technology company specializing in helping brands create immersive experiences. TerraZero's Metaverse-agnostic vision is to develop and implement products and services with scalable commercial applications to flourish engagement across gamified experiences where enterprise-level businesses, metaverse platforms, and Web3 creators can seamlessly bridge and actionably grow their virtual world and the physical world endeavors together as one. TerraZero owns digital real estate for brands to establish presence in existing virtual worlds and can also offer brands their own private worlds to provide offices and services to those interested in the metaverse. Furthermore, TerraZero acquires, designs, builds, and operates virtual assets and solutions to monetize the metaverse ecosystem. TerraZero's businesses are segmented into five (5) divisions which include: (1) immersive experience creation in existing or private virtual worlds; (2) advertising; (3) data analytics; (4) events and marketing; and (5) development of the IntraVerse. TerraZero aims to support the community, foster innovation, and drive adoption.

Recent developments

Key recent developments involving or affecting the Company include:

- Netcoins Inc. announced that its restricted dealer registration with Canadian securities regulators has been extended for a further two year period. The firm's principal regulator, British Columbia, and the other provincial securities regulators in Canada approved the related exemptive relief effective October 6, 2023 that allows Netcoins to continue to operate its existing business and also allows it to expand its business in the future in accordance with the relief. In accordance with the terms of the relief, Netcoins will be engaging

with Canadian securities regulators and the Canadian Investment Regulatory Organization (CIRO) as part of its application process to become an investment dealer and dealer member of CIRO as the next step in Netcoins regulatory journey in Canada. Netcoins also announced a new offering of Over-the-counter (OTC) trading in North America. Netcoins hired Andrew Bulman as its Head of Sales and OTC Trading for North America. Netcoins has been the subject of an on-going GST/HST audit by the CRA for the period of January 1, 2018 to May 18, 2019. The CRA has taken the position that the sale of crypto assets prior to May 18, 2019 is to be treated as a sale of intangible personal property. The CRA has determined that Netcoins was not acting as an agent on behalf of its customers, but rather as a principal buying and selling cryptocurrency. The Company is working with its audit, legal and tax representatives, and the CRA, to resolve this matter but, as this is a novel issue specific to Canadian crypto asset trading platform companies operating prior to 2020, the outcome is currently unknown and a notice of re-assessment has not been issued. Netcoins and its representatives strongly disagree with the CRA's position and proposed adjustments. An adverse outcome from the CRA review and audit could materially impact the Company's operating results and financial condition.

- Blockchain Intelligence Group announced that it added the Spanish language to its offerings of cryptocurrency investigations and compliance services. This strategic move comes in response to the proliferating demand for cryptocurrency solutions in Spanish-speaking countries. Blockchain Intelligence Group also initiated a strategy to source partners to integrate and apply artificial intelligence (“AI”) and machine learning training models to leverage its proprietary data aggregated by Blockchain Intelligence Group over the past 8 years relating to Bitcoin, Ethereum and 15 other blockchains. Blockchain Intelligence Group acquired a tremendous amount of blockchain data, holding 28,922,996,280 unique blockchain data points across 17 blockchains, with more blockchains being implemented. AI technology has the potential to enhance our data sets and attribution, allowing us to extract a wider range of information more easily and obtain greater value from that data. Blockchain Intelligence Group's data will be used for quantitative AI analysis which aids in forecasting market trends, the optimization of trading strategies, the advancement of risk management, while laying the groundwork for potential fully automated AI driven trading. In addition, Blockchain Intelligence Group announced the addition of due diligence audits to its arsenal of digital asset investigations and compliance services. This strategic move comes in response to the proliferate demand for digital asset auditing solutions arising after the discovery of the multi-billion dollar FTX fraud in November 2022. There is vast business potential, and a regulatory need, within the digital asset market for auditing and due diligence services. Blockchain Intelligence Group recently completed a proof of reserves and platform due diligence audit for Wonderfi Technologies Inc., Canada's largest regulated crypto investing platform. As well, the Company announced that Shone Anstey, Blockchain Intelligence Group's original co-founder and pioneering blockchain data expert, rejoined the Company as a strategic advisor. Mr. Anstey will work with our prospective AI partners, assisting to integrate new technologies with Blockchain Intelligence Group's more than 28 billion data points. Mr. Anstey brings a vast amount of technical expertise and relevant knowledge in the digital asset space.
- TerraZero announced the integration of Spotify Premium into TerraZero's Intraverse PRO music platform for their first experience with Teddy Swims and Warner Records. Intraverse PRO is designed to be a new platform where artists and fans can connect, like Instagram, TikTok, YouTube and Twitch, but in a three-dimensional, virtual environment where fans and their favorite artists can feel a sense of being together. TerraZero also announced a strategic partnership with Paidia Gaming (“Paidia”), a women-led gaming, tech and media company and an innovator in the gaming industry, aimed at revolutionizing self-expression across the internet. Paidia has created an inclusive gaming community that empowers diverse gamers to safely connect, learn and play. By combining Paidia's mission and initiatives alongside their community of over 200,000 users, and portfolio of brand partners and influencers, this partnership has the potential to reach millions and create more ways that gaming communities, influencers, artists, brands and players can collaborate and experience new things together—in addition to serving as a breeding ground for unique self-expression. In addition, TerraZero announced the development of Intraverse PRO, a new subscription-based platform set to redefine how businesses, creators, artists, and individuals interact and engage within immersive 3D environments, similar to subscription-based website-building platforms. Intraverse PRO will

give users the ability to customize their spaces, with a dynamic dashboard that enables the effortless upload of photos, documents, videos, and other media, and with the launch of the IntraVerse PRO beta, sell their merchandise, all of which can be hosted on the IntraVerse on intraverse.com.

- The Company announced a variety of leadership changes, including the appointment of Dan Reitzik to the position of Interim Chief Executive Officer following Mark Binns stepping down as the Chief Executive Officer, and Lance Morginn supporting as Chair of the board of the directors (the “**Board**”). Mr. Kalle Radage resigned from the Board, and Blockchain Intelligence Group co-founder Anthony Zelen rejoined the Company as an independent director and member of the Company’s audit committee and compensation committee. 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 from late 2017 until August 2020. Mr. Fraser Matthews was appointed to the Board on February 8, 2024. Mr. Fraser joined the BIGG executive team on June 7, 2022, as the President of Netcoins. Mr. Fraser has been instrumental in forging the trajectory and continued growth of Netcoins, its expansion of its product suite and the launch of Netcoins USA. Mr. Fraser brings tremendous business acumen, experience and keen insights at the management level - all of which will translate well at the Board level.
- The Company also announced that pursuant to its stock option plan and subject to regulatory and CSE approval, on December 5, 2023 it granted an aggregate of 6,054,000 incentive stock options to directors, officers, consultants and employees at an exercise price of \$0.30 per Common Share for a five-year term. Of these 6,054,000 stock options, 2,325,000 were granted to directors and executive officers with 100% of such stock options vesting on the date of grant. The remaining 3,729,000 stock options were granted to employees and consultants and vest over a two-year period with one-quarter vesting every six months. The securities represented by this grant are subject to a statutory four-month hold period.

Material facts

There are no material facts about the securities being distributed that have not been disclosed in this Offering Document or in any other document filed by the Company in the twelve months preceding the date of this Offering Document.

What are the business objectives that we expect to accomplish using the available funds?

The business objective that BIGG expects to accomplish using the net proceeds of the Offering, together with existing cash and cash equivalents, is to support continued product and services development and spur revenue growth for the Company’s three reportable business segments.

Netcoins

2024 will be pivotal for Netcoins as a crypto-trading platform (CTP) as it transitions from its current restricted broker-dealer license and seeks membership with CIRO as an investment dealer and dealer member. This next step in Netcoins regulatory process is anticipated to cost approximately \$250,000 and be completed in May 2024. Regulators in Canada have taken an active approach towards cryptocurrency regulation, understanding that a well-regulated environment is crucial for investor protection and market stability. Efforts have been made to develop a comprehensive framework, addressing the specific needs of the Canadian cryptocurrency market.

In late 2023, Netcoins added OTC trading in North America. Netcoins is committed to the growth of its OTC business and believes it will be a key initiative to enhance its offering to a new client base comprising private, institutional and high net worth segments. Additional sales staff, budgeted at \$125,000 per annum, will expand the Company’s capacity to provide white glove services and tailored trading solutions to our clients.

During 2024, Netcoins will continue its expansion in the United States of America by obtaining new licenses, through money-transmitter licenses (MTL) and registration under the Master License System (MMLS) database, as well as embarking on new partnerships.

Netcoins advertising and marketing initiatives, budgeted at \$660,000 for 2024, are intended to drive additional customer acquisition and platform adoption.

TerraZero

TerraZero is focused on scaling user acquisition through marketing and advertising efforts, and strategic partnerships. A budget of \$300,000 is allocated, with monthly expenditures ranging from \$25,000 to \$50,000 over a six to 12 month period. These efforts will encompass both our standard platform users, as well as subscribers to our Software as a Services (“SaaS”) offerings. The standard platform will provide enhanced monetization opportunities through LiveOps purchases, gaming, and advertising and content consumption – driving greater revenues. This SaaS offering heavily caters to artists and content creators. Subscribers to the SaaS model bring in their own audiences, which expedites the growth and adoption of our overall platform, as well as our ecommerce and data analytics revenue streams.

TerraZero plans to grow its developer base, adding additional team members and support staff at an estimated cost of \$800,000 over the next 12-14 months. TerraZero offers turnkey, bespoke immersive experiences, but is also focused on developing its commercial, enterprise-level offering which is planned to be highly scalable. Supplementing its development team will allow the company to provide greater support and expedite both feature development and platform development that will drive user acquisition at the platform level, increase the number of SaaS subscribers, and contribute to the increased on-boarding of enterprise customers.

The Company has allocated \$280,000 to be spent on business development opportunities and increased general and administrative expenses tied to our growth of a network of revenue-share contracts over the next 12 months. The network effect will allow for faster adoption and increase of user-ship of our products and services. Revenue share arrangements will allow us to partner with experts already entrenched in their respective business sectors, with strong reach and audience demographics. These relationships, amplified by the planned user acquisition through marketing and advertising expenditures and the expedited technological development, will propel revenue generating service contracts, faster onboarding of SaaS customers and standard platform users – all driving additional revenue.

Blockchain Intelligence Group

Blockchain Intelligence Group is strategically expanding, aimed at strengthening our operational capabilities and solidifying our market position. A comprehensive growth plan includes a considerable investment in our human resources of approximately \$3.2 million, driving product innovation. We are committed to amplifying our marketing efforts through a robust online presence and active participation in key industry conferences, ensuring our brand and solutions remain at the forefront of the blockchain intelligence sector at an anticipated cost of \$114,000 during 2024.

Further, Blockchain Intelligence Group is actively seeking collaborations with leading specialists and organizations within the AI industry. This initiative aims to deepen our data and information repository and leverage AI technology to refine our investigative tools, providing our clients with superior analytical capabilities. Through these strategic investments in technology, talent, and partnerships, we are poised to redefine the standards of excellence in the blockchain intelligence services, offering unparalleled value and innovation to our clients worldwide.

There are no significant events which must occur in order to accomplish these business objectives.

USE OF AVAILABLE FUNDS

What will our available funds be upon the Closing of the Offering?

		Assuming 100% of Offering
A	Amount to be raised by this Offering	\$8,000,000
B	Selling commissions and fees (assuming no sales pursuant to the President's List)	\$560,000
C	Estimated offering costs (e.g. legal, accounting, audit)	\$99,000
D	Net proceeds of Offering: $D = A - (B+C)$	\$7,341,000
E	Working capital as at most recent month end (deficiency) ⁽¹⁾	\$22,423,670
F	Additional sources of funding	Nil
G	Total available funds: $G = D + E + F$	\$29,764,670

Notes:

- (1) Included in working capital is \$17,684,935 related to Netcoins float which is used for operational purposes, resulting in free working cash of approximately \$4,738,736. Working capital includes both cash and digital currency investments that can be converted into cash should the Company need additional liquidity. The value of our digital currency investments are subject to market volatility and fluctuation, largely driven by the prevailing price of Bitcoin, and as a result our working capital will fluctuate accordingly.

How will we use the available funds?

Description of intended use of available funds listed in order of priority	Assuming 100% of Offering
Launch of advertising and marketing activities for each of Netcoins, TerraZero and Blockchain Intelligence Group	\$1,075,000
Expansion of TerraZero's development team	\$800,000
Netcoins' CIRO application	\$250,000
Business development opportunities – Netcoins MTL, MMLS and new partnerships, and to grow TerraZero's network of revenue-share contracts	\$310,000
Expansion of Netcoins OTC sales team	\$125,000
Netcoins float for operational purposes	\$17,684,935
Support working capital requirements for planned Netcoins initiatives	\$1,061,000
Support working capital requirements for planned BIG initiatives	\$1,935,000
Support working capital requirements for planned TerraZero initiatives	\$1,000,000
Corporate general and administrative costs, legal, audit, salaries ⁽¹⁾	\$5,733,735
Total: Equal to G in the available funds set out above	\$29,974,670

Notes:

- (1) Amounts projected to be utilized by the Company to support operations and for general working capital purposes.

The Company's most recently filed interim financial statements for the period ended September 30, 2023, included a going concern note. Management is aware, in making its going concern assessment, of recurring losses, on-going negative cash flow and an ongoing dependence on financing activities that may cast significant doubt on the Company's ability to continue as a going concern. There can be no assurance that the Company's business and strategy will enable it to become profitable or sustain profitability in future periods. The Offering is intended to permit the Company to continue its operations and is not expected to affect the decision to include a going concern note in the next annual financial statements of the Company.

The above noted allocation of capital and anticipated timing represents the Company's current intentions with respect to its use of available funds based on current knowledge, planning and expectations of management of the Company. Actual use of funds may differ from the estimates set forth above. There may be circumstances where for sound business reasons, the Company reallocates the use of available funds. Such uses will not include a significant acquisition, a restructuring transaction, or any transaction requiring approval of the Company's security holders. See "Cautionary Note Regarding Forward-Looking Statements" above.

How have we used other funds we have raised in the past 12 months?

Not applicable as the Company has not raised any funds within the past 12 months.

FEES AND COMMISSIONS

Who are the dealers or finders that we have engaged in connection with this Offering, if any, and what are their fees?

Agent:	A.G.P. Canada Investments ULC (the "Agent")
Compensation type:	Cash Fee (as defined below) and compensation warrants (the "Broker Warrants")
Cash commission:	Cash fee equal to \$560,000 (assuming the maximum size of the Offering and no sales pursuant to a president's list provided by the Company (the "President's List")), such amount equal to 7.0% (3.5% in respect of orders on the President's List) of the gross proceeds of the Offering (the "Cash Fee")
Compensation warrants:	The Company will issue to the Agent 2,333,333 Broker Warrants (assuming the maximum size of the Offering and no sales pursuant to the President's List), such amount equal to 7.0% of the number of Units sold pursuant to the Offering (2.0% in respect of orders on the "President's List"). Each Broker Warrant shall be exercisable into one Common Share at the Warrant Price for a period of 60 months following the Closing Date of the Offering.

Do the Agents have a conflict of interest?

To the knowledge of the Company, it is not a "related issuer" or "connected issuer" of or to the Agents, as such terms are defined in National Instrument 33-105 – *Underwriting Conflicts*.

PURCHASERS' RIGHTS

Rights of Action in the Event of a Misrepresentation

If there is a misrepresentation in this Offering Document, you have a right

- a) to rescind your purchase of these securities with BIGG, or

- b) **to damages against BIGG and may, in certain jurisdictions, have a statutory right to damages from other persons.**

These rights are available to you whether or not you relied on the misrepresentation. However, there are various circumstances that limit your rights. In particular, your rights might be limited if you knew of the misrepresentation when you purchased the securities.

If you intend to rely on the rights described in paragraph (a) or (b) above, you must do so within strict time limitations.

You should refer to any applicable provisions of the securities legislation of your province or territory for the particulars of these rights or consult with a legal adviser.

ADDITIONAL INFORMATION

Where you can find more information about us?

Security holders can access BIGG's continuous disclosure filings on SEDAR+ at www.sedarplus.ca and may find additional information on our website at <https://www.biggdigitalassets.com>.

Purchasers should read this Offering Document and consult their own professional advisors to assess the income tax, legal, risk factors and other aspects of their investment of the Units.

U.S. Securities Laws Matters

The Units, Common Shares and Warrants have not been and will not be registered under the U.S. Securities Act or the securities laws of any state of the United States and, subject to certain exemptions from registration under the U.S. Securities Act and applicable state securities laws, may not be offered or sold within the United States or to, or for the account or benefit of, U.S. persons or persons in the United States.

Any placement agent utilized for sales in the United States is to agree that it will not offer or sell the Units within the United States or to, or for the account or benefit of, U.S. persons or persons in the United States except to accredited investors (as defined in Rule 501(a) of Regulation D under the U.S. Securities Act) ("**U.S. Accredited Investors**") and/or qualified institutional buyers (as defined in Rule 144A under the U.S. Securities Act) that also qualify as U.S. Accredited Investors in accordance with the exemption from registration under the U.S. Securities Act provided by Rule 506(b) of Regulation D and similar exemptions from the registration requirements of applicable state securities laws. Offers and sales of the Units will be made outside the United States to non-U.S. persons in accordance with Rule 903 of Regulation S under the U.S. Securities Act.

This offering document does not constitute an offer to sell or a solicitation of an offer to buy any Units, Common Shares, or Warrants in the United States to, or for the account or benefit of, U.S. persons or persons in the United States. In addition, until 40 days after the commencement of the Offering, an offer or sale of Units, Common Shares or Warrants within the United States or to, or for the account or benefit of, U.S. persons or persons in the United States by any dealer (whether or not participating in the Offering) may violate the registration provisions of the U.S. Securities Act and applicable state securities laws unless made in accordance with an exemption from the registration requirements under the U.S. Securities Act and similar exemptions under applicable state securities laws.

The Warrants will not be exercisable by, or on behalf of, a person in the United States or a U.S. person, nor will certificates or other instruments representing the Common Shares underlying the Warrants issuable upon exercise of the Warrants be registered or delivered to an address in the United States, unless an exemption from the registration requirements of the U.S. Securities Act and any applicable state securities laws is available and provided that, subject to certain exceptions, the Company has received an opinion of counsel of recognized standing to such effect in form and substance satisfactory to the Company.

CERTIFICATE OF THE COMPANY

Dated: March 8, 2024

This offering document, together with any document filed under Canadian securities legislation on or after March 8, 2023, contains disclosure of all material facts about the securities being distributed and does not contain a misrepresentation.

BIGG DIGITAL ASSETS INC.

By: (signed) “Dan Reitzik”
Dan Reitzik, Interim Chief Executive Officer

By: (signed) “Kim Evans”
Kim Evans, Chief Financial Officer