

**FORM 51-102F3
NATIONAL INSTRUMENT 51-102**

MATERIAL CHANGE REPORT UNDER SECTION 7.1 OF NI 51-102

FILED VIA SEDAR

Item 1. Name and Address of Company

Mijem Newcomm Tech Inc. (formerly Great Oak Enterprises Ltd.) (the "**Company**")
44 Victoria Street, Suite 820
Toronto, ON
M5C 1Y2

Item 2. Date of Material Change

A material change took place on January 6, 2022.

Item 3. News Release

A news release relating to the material changes described herein was released on January 7, 2022 through the facilities of Newsfile Corp. The news release has also been filed on the System for Electronic Document Analysis and Retrieval ("**SEDAR**") and is available at www.sedar.com.

Item 4. Summary of Material Change

The Corporation closed its business combination transaction (the "**Transaction**") with Mijem Inc. ("**Mijem**") that resulted in the reverse take-over of the Company by Mijem and its securityholders. The Transaction was structured as a "three-cornered" statutory amalgamation (the "**Amalgamation**") of Mijem and a wholly-owned subsidiary of the Company, which resulted in the Company acquiring all of the securities of Mijem in exchange for the issuance to Mijem securityholders of securities of the Company.

Item 5. Full Description of Material Change

The Corporation closed its Transaction with Mijem that resulted in the reverse take-over of the Company by Mijem and its securityholders. The Transaction was structured as a "three-cornered" statutory amalgamation of Mijem and a wholly-owned subsidiary of the Company, which resulted in the Company acquiring all of the securities of Mijem in exchange for the issuance to Mijem securityholders of securities of the Company.

As part of the Transaction, the Company took certain steps prior to the Amalgamation, including, among other things: (i) changing its name to "Mijem Newcomm Tech Inc."; (ii) consolidating its issued and outstanding common shares ("**Common Shares**") on the basis of one post-consolidation Common Shares for each 2.8294 pre-consolidation Common Shares; and (iii) reorganizing its Common Shares to issue one (1) new Common Share, three (3) Class A shares of the

Company, three (3) Class B shares of the Company and three (3) Class C shares of the Company for each ten (10) existing Common Shares.

Following completion of the Business Combination, the Common Shares were listed for trading on the Canadian Securities Exchange on January 10, 2022.

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

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

For further information, please contact Gord Tomkin, Chief Financial Officer and Chief Operating Officer of Mijem Newcomm Tech Inc. at 1 844 638 8387 or gtomkin@mijem.com.

Item 9. Date of Report

January 10, 2022.