FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

SCOPE TECHNOLOGIES CORP.

1000 – 1055 West Hastings Street Vancouver, BC V6E 2E9

(the "Company")

Item 2. Date of Material Change

December 27, 2024

Item 3. News Release

The news release was issued on December 27, 2024 and disseminated by Newsfile.

Item 4. Summary of Material Change

The Company announced upsizing of it's non-brokered private placement previously announced on December 23, 2024.

Item 5. Full Description of Material Change

The Company announced, further to its news release dated December 23, 2024 announcing a non-brokered private placement (the "Offering"), that the Company will upsize the Offering from 750,000 units ("Units") to 1,285,714 Units at a price of \$1.40 per Unit for gross proceeds of up to \$1,800,000. Each Unit will continue to consist of one common share of the Company and one common share purchase warrant (each, a "Warrant"). Each Warrant will entitle the holder to acquire one additional common share at an exercise price of \$1.80 for a period of two years upon issuance.

The Company does not anticipate paying any finder's fees in connection with the Offering. The Company intends to use the aggregate net proceeds of the Offering to grow its team, with a focus on hiring additional sales and client staff, as well as for general working capital purposes.

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

Not applicable.

Item 7. Omitted Information

None.

Item 8. Executive Officer

James Young CEO and Director (604) 416-1720

Item 9. Date of Report

December 27, 2024.