FORM 51-102F3
MATERIAL CHANGE REPORT

ITEM 1. NAME AND ADDRESS OF ISSUER

BIGG Digital Assets Inc. ("**BIGG**" or the "**Issuer**")
Suite 1220 – 1130 West Pender Street
Vancouver, BC V6E 4A4

ITEM 2. DATE OF MATERIAL CHANGE

May 3, 2021

ITEM 3. NEWS RELEASES

The news release was disseminated via GlobeNewswire and filed on SEDAR on May 3, 2021.

ITEM 4. SUMMARY OF MATERIAL CHANGE

BIGG announces a delay in the filing of its annual financial statements and related MD&A for the year ended December 31, 2020 (collectively, the "Annual Filings"). The Company did not file its Annual Filings by the regular filing deadline of April 30, 2021, due to delays in the auditing process. The delays are directly related to the volume of audit testing required given the significant growth experienced by the Company in 2020, are unique to the emerging cryptocurrency industry and are not expected to continue in the future. The Company's personnel are working diligently to complete the Annual Filings and the Company currently expects to file the Annual Filings on or about May 28, 2021.

The Company has made an application to the British Columbia Securities Commission, as its principal regulator, under National Policy 12-203 – Cease Trade Orders for Continuous Disclosure Defaults ("NP 12-203") requesting that a management cease trade order ("MCTO") be imposed in respect of the late filing of the Annual Filings. The issuance of a MCTO will not generally affect the ability of persons who are not officers or directors of the Company to trade in the Company's securities. The MCTO will prohibit the chief executive officer, the chief financial officer, and possibly the directors or other officers of the Company from trading in securities of the Company for so long as the Annual Filings are not filed.

ITEM 5.1 FULL DESCRIPTION OF MATERIAL CHANGE

BIGG Digital Assets Inc. ("BIGG" or the "Company") (CSE: BIGG; OTCQX: BBKCF; WKN: A2PS9W) today announces a delay in the filing of its annual financial statements and related MD&A for the year ended December 31, 2020 (collectively, the "Annual Filings"). The Company did not file its Annual Filings by the regular filing deadline of April 30, 2021, due to delays in the auditing process. The delays are directly related to the volume of audit testing required given the significant growth experienced by the Company in 2020, are unique to the emerging cryptocurrency industry and are not expected to continue in the future. The Company's personnel are working diligently to complete the Annual Filings and the Company currently expects to file the Annual Filings on or about May 28, 2021.

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officer, and possibly the directors or other officers of the Company from trading in securities of the Company for so long as the Annual Filings are not filed.

The Company confirms that it will satisfy the provisions of the alternative information guidelines under NP 12-203 by issuing biweekly default status reports in the form of news releases so long as it remains in default of filing the Annual Filings.

ITEM 5.2 DISCLOSURE FOR RESTRUCTURING TRANSACTIONS

Not applicable.

ITEM 6. RELIANCE ON SUBSECTION 7.1(2) OF NATIONAL INSTRUMENT 51-102

Not Applicable.

ITEM 7. OMITTED INFORMATION

There are no significant facts required to be disclosed herein which have been omitted.

ITEM 8. EXECUTIVE OFFICER

Contact: Mark Binns, Chief Executive Officer
Telephone: 1.844.515.2646

ITEM 9. DATE OF REPORT

May 3, 2021

BIGG DIGITAL ASSETS INC.

By: *"Mark Binns"*

Chief Executive Officer
(Official Capacity)

Mark Binns
(Please print here name of individual whose Signature appears above.)