

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Global Compliance Applications Corp. (the “**Company**”)
PO Box 43, Suite 830, 1100 Melville Street
Vancouver, BC Canada V6E 4A6

Item 2. Date of Material Change

March 29, 2026

Item 3. News Release

A news release dated March 29, 2026 was disseminated and filed on SEDAR+.

Item 4. Summary of Material Change

Further to the Company’s news release dated March 9, 2026, the Company completed the acquisition (the “**Acquisition**”) of a 100% interest in Global People’s Trust LP and Global People’s Trust (Management Limited) (together, the “**Global People’s Trust**”) pursuant to a Share Purchase Agreement (the “**Definitive Agreement**”) with Darrence Hugh Christian (the “**Seller**”).

Item 5.1. Full Description of Material Change

The Company completed the Acquisition.

GPT is a New Zealand registered Financial Service Provider (“**FSP**”). GPT’s activities in the New Zealand FSP Register include “Keeping, investing, administering, or managing money, securities, or investment portfolios on behalf of other persons.” GPT maintains custody accounts in Euro and USD. GPT is 4 years old, and is in good standing with no debts or liabilities.

In accordance with the Definitive Agreement and as consideration for a 100% interest in Global People’s Trust, the Company has issued the Seller 38,000,000 common shares in the capital of the Company (the “**Consideration Shares**”) at a deemed price of \$0.015 per Consideration Share. The Consideration Shares were issued under prospectus exemptions pursuant to National Instrument 45-106 - Prospectus Exemptions and are subject to an applicable statutory hold period of 4 months and one day from the date of issuance. Additionally, the Consideration Shares are subject to a Canadian Securities Exchange (“**CSE**”) mandated hold period pursuant to which they may not be sold, transferred, hypothecated or otherwise traded prior to the date that is the later of: (i) September 13, 2026; (ii) ten trading days following the date on which the Company files a business acquisition report in connection with the Acquisition; and (iii) ten trading days following the date on which the Company files a CSE-approved Form 5A Annual Listing Summary in accordance with the policies of the CSE.

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

No information was omitted.

Item 8. Executive Officers

The following senior officer of the Company is knowledgeable about the material change and this Material Change Report and may be contacted:

Ryan Gibson, CEO and Director

Tel: 1-800-409-5679

Email: ryan@gcac.tech

Item 9. Date of Report

June 2, 2026