

**XIGEM TECHNOLOGIES CORPORATION
FORM 51-102F3**

**MATERIAL CHANGE REPORT
UNDER NATIONAL INSTRUMENT 51-102**

1. **Name and Address of Company**

Xigem Technologies Corporation (the “**Company**”)
1800-372 Bay Street, Toronto, Ontario, M5H 2W9

2. **Date of Material Change**

April 15, 2026

3. **News Release**

A news release with respect to the material change referred to in this report was disseminated through Newsfile on April 15, 2026, and filed on the system for electronic document analysis and retrieval (SEDAR).

4. **Summary of Material Change**

On April 15, 2026, the Company announced its intention to adopt semiannual reporting under coordinated blanket order 51-933

5. **Full Description of Material Change**

On April 15, 2026, the Company announced that it intends to rely on the exemptions provided under Coordinated Blanket Order 51-933 *Exemptions to Permit Semi-Annual Reporting for Certain Venture Issuers* (the “**Blanket Order**”) to transition to semi-annual financial reporting.

The Company confirms that this news release is being filed pursuant to the Blanket Order. The Company intends to first rely on the exemption in respect of the **three-month** interim period ended **March 31, 2026**.

As a result of relying on the Blanket Order, the Company will not be required to file interim financial reports and related management’s discussion and analysis for the first and third interim periods of each financial year, provided it continues to satisfy all conditions of the Blanket Order. The Company will continue to file audited financial statements and interim financial reports and related management’s discussion and analysis for the six-month interim period of each financial year, as well as comply with all other continuous disclosure obligations under applicable securities legislation, including timely disclosure of material changes.

The Company believes that adopting semi-annual reporting will reduce administrative and compliance costs while maintaining appropriate disclosure standards for its shareholders.

6. **Reliance on Subsection 7.1(2) or (3) of National Instrument 51-102**

Not applicable.

7. **Omitted Information**

Not applicable.

8. **Executive Officer**

For further information, contact Brian Kalish, CEO of Xigem Technologies Corporation at (647) 250-9824 ext.4

Email: investors@xigemtechnologies.com

9. **Date of Report**

April 22, 2026