

51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

37 Capital Inc. (the “Company”)
Suite 575 – 510 Burrard Street
Vancouver, BC V6C 3A8

Item 2. Date of Material Change

April 8, 2026

Item 3. News Release

The news release of the Company dated April 17, 2026 was disseminated via NewsFile Corp. and were filed on www.sedarplus.ca.

Item 4. Summary of Material Change

The Company announced that it has acquired for US \$100,000 a 5% ownership in SpendRight, Inc., an arm’s length US based company (“SpendRight”). Management believes this investment provides excellent value and enormous potential. The Company also has the option for twelve (12) months to purchase an additional 5% ownership for an additional US\$200,000, for a total of 10% ownership in SpendRight. 37 Capital will have, for twelve (12) months, the first right of refusal for thirty (30) days on any future financing carried out by SpendRight. In addition, 37 Capital has the right to assign or transfer the Company’s interest in SpendRight to any related party of 37 Capital.

Item 5. Full Description of Material Change

Please see the News Release of the Company dated April 17, 2026, attached hereto as Schedule “A”.

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

Not Applicable

Item 7. Omitted Information

None

Item 8. Executive Officer

Mr. Jake H. Kalpakian, President, (604) 681-0204 ext. 6105

Item 9. Date of Report

April 17, 2026



Schedule “A”

NEWS RELEASE

Symbols: JJJ - CSE

37 Capital makes an investment in SpendRight, Inc.

Vancouver, BC – April 17, 2026. *37 Capital Inc.* (CSE: JJJ) (“37 Capital” or the “Company”) announces that it has acquired for US \$100,000 a 5% ownership in SpendRight, Inc., an arm’s length US based company (“SpendRight”). SpendRight is developing a consumer-focused AI platform designed to help individuals spend more efficiently by surfacing the right deals at the right time and in the right place. The platform learns user preferences, tracks location, and identifies promotional patterns to deliver personalized savings across groceries, dining, retail, and services—transforming what is typically a fragmented discount landscape into a seamless user experience.

Management believes this investment provides excellent value and enormous potential. The Company also has the option for twelve (12) months to purchase an additional 5% ownership for an additional US\$200,000, for a total of 10% ownership in SpendRight. 37 Capital will have, for twelve (12) months, the first right of refusal for thirty (30) days on any future financing carried out by SpendRight. In addition, 37 Capital has the right to assign or transfer the Company’s interest in SpendRight to any related party of 37 Capital.

President & CEO Mr. Jake Kalpakian, states “The Company continues to be in the mineral exploration sector and will continue its focus on acquiring and or developing mineral properties, however the opportunity to also take a small interest in SpendRight, Inc. was too compelling to pass up.”

SpendRight’s President, Mr. Daniel Schultz, states “I am thrilled to partner with 37 Capital and appreciate their belief in what we are building. SpendRight is designed to transform how consumers spend by delivering intelligent, real-time guidance on when and where to make everyday purchases.”

For more information on the Company, you may contact Jake H. Kalpakian at (604) 681-0204 ext. 6105, or visit the Company’s website at www.37capitalinc.com, or the CSE’s website by using the following direct link: <http://thecse.com/en/listings/mining/37-capital-inc>.

On Behalf of the Board of 37 Capital Inc.,

“Jake H. Kalpakian”

Jake H. Kalpakian,
President and CEO

The CSE has not reviewed and does not accept responsibility for the adequacy or accuracy of this news release.

Trading in the securities of the Company should be considered speculative.



Certain statements contained herein are “forward-looking”. Forward-looking statements may include, among others, statements regarding future plans, projected or proposed financings, costs, objectives, economic or technical performance, or the assumptions underlying any of the foregoing. In this News Release, words such as “may”, “would”, “could”, “will”, “likely”, “enable”, “feel”, “seek”, “project”, “predict”, “potential”, “should”, “might”, “objective”, “believe”, “expect”, “propose”, “anticipate”, “intend”, “plan”, “plans” “estimate”, and similar words are used to identify forward-looking statements. Forward-looking statements are subject to a variety of risks and uncertainties and other factors that could cause actual events or results to differ materially from those expressed or implied. Although management believes that the expectations reflected in such forward-looking statements are based on reasonable assumptions, projections and estimations, there can be no assurance that these assumptions, projections or estimations are accurate. Readers, shareholders and investors are therefore cautioned not to place reliance on any forward-looking statements as the plans, assumptions, intentions or expectations upon which they are based might not occur.