

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Oculus Inc. (formerly, Oculus VisionTech Inc.) (the “**Company**” or “**Oculus**”)
Suite 507, 837 West Hastings Street
Vancouver, BC V6C 3N6

Item 2. Date of Material Change

January 16, 2025

Item 3. News Release

A news release was disseminated via Stockwatch and SEDAR+ filed on January 13, 2025.

Item 4. Summary of Material Change

Further to the Company’s news release dated January 13, 2025, the Company has changed its name from “Oculus VisionTech Inc.” to “Oculus Inc.”.

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

The TSX Venture Exchange (the “**Exchange**”) approved the Company’s name change from “Oculus VisionTech Inc.” to “Oculus Inc.” effective January 16, 2025 (the “**Name Change**”). The Company’s trading symbols on the Exchange, Over The Counter Market (OTC) and the Frankfurt Stock Exchange (FSE) will remain unchanged.

The Name Change was approved by shareholders of the Company at the annual meeting of shareholders held on September 30, 2024, and the Company satisfied the filing requirements of the Wyoming Secretary of State in respect of the Name Change.

The Company’s common shares are now trading on the facilities of the Exchange under the new name. The CUSIP number and ISIN number for the Company’s common shares remain unchanged. The Company currently has 91,422,569 common shares issued and outstanding and there is no change in the capitalization of the Company in connection with the Name Change.

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

None.

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:

Anton (Tony) J. Drescher, Financial Officer
Telephone: (604) 685-1017
Email: ajd@ovtz.com.

Item 9. Date of Report

January 16, 2025.