

NOTICE OF CHANGE IN CORPORATE STRUCTURE

Pursuant to Section 4.9 of National Instrument 51-102 Continuous Disclosure Obligations

Item 1. Names of the Parties to the Transaction

Oculus Inc.
(formerly Oculus VisionTech Inc. (the “Company”))

Item 2. Description of the Transaction

On January 16, 2025, the Company changed its name from “Oculus VisionTech Inc.” to “Oculus Inc.”

Effective at the opening of markets on January 16, 2025, the Company commenced trading of its common shares (“Shares”) on the TSX Venture Exchange (the “TSXV”) under the new name: Oculus Inc. The trading symbol for the Company remains the same as “OVT”.

The CUSIP for Shares remains the same being 67575Y109 and the new ISIN number remains the same being US67575Y1091.

There were no other changes in the corporate structure of the Company, and there was no change to the Company’s financial year-end or interim and annual reporting periods.

Item 3. Effective Date of the Transaction

January 16, 2025.

Item 4. Names of Each Party, if any, that Ceased to be a Reporting Issuer after the Transaction and of each Continuing Entity

Not Applicable.

Item 5. Date of the Reporting Issuer’s First Financial Year-End after the Transaction, if applicable

Not Applicable.

Item 6. The Periods, including comparative periods, if any, of the Interim and Annual Financial Statements Required to be Filed for the Reporting Issuer’s First Financial Year after the Transaction, if applicable

Not Applicable.

Item 7. Documents filed under NI 51-102 that describe the Transaction

On October 1, 2024, the Company disseminated and filed on SEDAR+ a news release announcing the results of its 2024 annual meeting of shareholders where the shareholders approved the amendment to the Company's articles of incorporation to change the Company's name to Oculus Inc. or such other name the Board of Directors of the company may approve.

On January 13, 2025, the Company disseminated and filed on SEDAR+ a news release announcing the effective date of the change of name.

On January 16, 2025, the Company filed the Certificate of Change of Name on SEDAR+.

On January 16, 2025, the Company filed a material change report on SEDAR+.