

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1: Name and Address of Company

Pulse Oil Corp. ("**Pulse**" or the "**Company**")
Suite 500, 666 Burrard Street
Vancouver, British Columbia
V6C 3P6

Item 2: Date of Material Change

June 19, 2023

Item 3: News Release

News release announcing the material changes was issued on June 19, 2023, through GlobeNewswire and a copy has been filed under the Company's profile on SEDAR.

Item 4: Summary of Material Change

On June 19, 2023, Pulse announced that management has changed its auditor from Manning Elliott LLP ("Manning Elliott") to MNP LLP ("MNP") located in Calgary, Alberta, effective as at June 6, 2023.

Item 5:

5.1 Full Description of Material Change

On June 19, 2023, Pulse Oil Corp., announced that management has changed its auditor from Manning Elliott LLP ("Manning Elliott") to MNP LLP ("MNP") located in Calgary, Alberta, effective as at June 6, 2023. The change in auditor is at the request of the Company and has been approved by the Company's board of directors and its audit committee.

There have been no reservations or modified opinions in the reports of Manning Elliott on the Company's financial statements relating to the period during which Manning Elliott was the Company's auditor nor have there been any reportable events for disagreements or consultations or any unresolved issues (as those terms are defined in NI 51-102).

In compliance with applicable regulatory requirements the appointment of the Company's new auditors will be brought before the next shareholders meeting on July 14, 2023.

MNP LLP is a full-service, accounting and business advisory firm in Canada which is suitable for Pulse as the Company continues forward with its Bigoray Enhanced Oil Recovery program. Pulse would also like to thank Manning Elliott for their service over the past years with Pulse.

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

Not applicable.

Item 8: Executive Officer

Garth Johnson, Chief Executive Officer
Telephone: 604 909-1152

Item 9: Date of Report

June 19, 2023