FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 – Name and Address of Company

BYT Holdings Ltd.

250 Howe Street 20th floor

Vancouver, BC V6C 3R8

Item 2 – Date of Material Change

April 29, 2026

Item 3 – News Release

The news release was disseminated by the Company on April 30, 2026 through TMX Newsfile at https://www.newsfilecorp.com/release/295367, a copy of which has been filed under the Company's profile on SEDAR+ at www.sedarplus.ca.

Item 4 – Summary of Material Change

BYT Holdings Ltd. has made an unsuccessful application to the British Columbia Securities Commission ("BCSC"), the Company's principal securities regulator in Canada, for a temporary management cease trade order ("MCTO") under National Policy 12-203 – Management Cease Trade Orders ("NP 12-203"). The Company was unable to meet the April 30, 2026 filing deadline (the "Filing Deadline") for its audited annual financial statements for the year ended December 31, 2025 (the "2025 Financial Statements") and related management's discussion and analysis (collectively, the "Annual Filings"), and the CEO and CFO certifications to be delivered in respect of the Annual Filings (the "Certifications"). On April 29, 2026, the BCSC declined the MCTO application, and indicated that a Failure-to-File Cease Trade Order ("FFCTO") would be issued if the Annual Filings were not filed by the Filing Deadline. As the Annual Filings were not filed by that date, the Company is currently subject to an FFCTO which was issued by the BCSC on May 5, 2026.

Item 5 – Full Description of Material Change

5.1 Full Description of Material Change

For a full description of the material change, see the press release attached as Schedule "A".

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

Name: Sunny Li

Title: Executive Chairman

Telephone: +65 69026529

Item 9 – Date of Report

May 6, 2026

Schedule “A”

Press Release

(See attached)

BYT Holdings Ltd. Anticipates Failure-to-File Cease Trade Order

Vancouver, British Columbia, April 30, 2026 – BYT Holdings Ltd. (CSE: BYT) (“BYT” or the “Company”) has made an unsuccessful application to the British Columbia Securities Commission ("BCSC"), the Company's principal securities regulator in Canada, to approve a temporary management cease trade order ("MCTO") under National Policy 12-203 – *Management Cease Trade Orders* ("NP 12-203"), which, if granted, would have prohibited trading in securities of the Company by its Chief Executive Officer and certain insiders of the Company so long as the Annual Filings (as defined below) remain outstanding. The issuance of an MCTO would generally not have affected the ability of others to trade in the Company's securities.

The Company made the application after determining that the Company would not be able to meet the April 30, 2026 filing deadline (the "Filing Deadline") for its audited annual financial statements for the year ended December 31, 2025 (the “2025 Financial Statements”) and related management's discussion and analysis (collectively, the "Annual Filings"), and the CEO and CFO certifications to be delivered in respect of the Annual Filings (the "Certifications"). The Company requires additional time to identify and appoint an external auditor registered in Canada to complete the audit for the Company's 2025 Financial Statements, including the 2024 comparative year, in accordance with the Canadian Generally Accepted Auditing Standards. The Company will dedicate appropriate resources to promptly complete the audit and finalize the Annual Filings and related Certifications so they can be filed as early as practicable.

While the Company remains committed to completing the Annual Filings and related Certifications, the BCSC has declined the MCTO application. The Company was informed of the BCSC's decision on April 29, 2026.

As a consequence, the Company anticipates the imposition by the BCSC of a Failure-to-File Cease Trade Order ("FFCTO") at some point after the Filing Deadline has elapsed.

About BYT Holdings

BYT’s operations are based out of Singapore, and its primary business is to provide one-stop turnkey engineering, procurement, and construction management solutions that range from consultancy and design, to the construction of projects involving high technology production facilities, primarily in Singapore and other parts of Southeast Asia.

ON BEHALF OF BYT HOLDINGS LTD.

“*Sunny Li*”

Name: Sunny Li

Title: Executive Chairman

Telephone: +65 69026529

Neither the Canadian Securities Exchange nor its regulation services provider accepts responsibility for the adequacy or accuracy of this release.

SOURCE: BYT Holdings Ltd.

For further information, please contact: info@bytholdings.com

Caution Note Regarding Forward-Looking Information

This news release contains forward-looking information or statements based on current expectations. Forward-looking statements contained in this news release include, but are not limited to, statements regarding the Company's unsuccessful application for an MCTO, the anticipated imposition of an FFCTO, the anticipated timeline for remedying the default in its filing obligations, the Company's plans to identify and appoint an external auditor, and the expected completion and filing of the Annual Filings and related Certifications. Forward-looking information involves known and unknown risks, uncertainties and other factors that may cause the Company’s actual results, performance or achievements to be materially different from any of its future results, performance or achievements expressed or implied by forward-looking statements. All forward-looking information herein is qualified by this cautionary statement. Accordingly, readers should not place undue reliance on forward-looking statements. The Company undertakes no obligation to update publicly or otherwise revise any forward-looking statements whether as a result of new information or future events or otherwise, except as may be required by law. If the Company does update one or more forward-looking statements, no inference should be drawn that it will make additional updates with respect to those or other forward-looking statements, unless required by law.