FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Impact Development Group Inc. (formerly Yubba Capital Corp.) (the "**Company**")
1 Adelaide Street East, Suite 801
Toronto, ON M5C 2V9
Canada

Item 2. Date of Material Change

June 14, 2024.

Item 3. News Release

A press release reporting the material change, a copy of which is attached as Schedule "A" hereto, was issued by the Company at Toronto, Ontario via Newsfile Corp. and filed under the Company's SEDAR+ profile at www.sedarplus.ca.

Item 4. Summary of Material Change

The Company announced that it had been advised by the TSX Venture Exchange (the "**TSXV**") that the common shares of the Company would resume trading on the TSXV effective June 14, 2024, at the opening of trading.

Item 5. Full Description of Material Change

Please refer to the press release that was disseminated describing the full material change, which is attached as Schedule "A" hereto.

Item 5.1 Disclosure for Restructuring Transaction

Not applicable.

Item 6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102 Not

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

For additional information with respect to this material change, the following person may be contacted:

Tom Wenz, Director and CEO
Phone: + 1 (702) 329-8038

Item. 9 Date of Report

June 24, 2024.

Schedule A

(*See Attachment*)

IMPACT DEVELOPMENT GROUP ANNOUNCES RESUMPTION OF TRADING

TORONTO, June 12, 2024 -- Impact Development Group Inc. (TSXV: "IMPT") (formerly Yubba Capital Corp.) ("**Impact Development Group**" or the "**Company**") announces that it has been advised by the TSX Venture Exchange (the "**TSXV**") that the common shares of the Company will resume trading on the TSXV effective June 14, 2024 at the opening of trading.

About Impact Development Group

Impact Development Group is a Panamanian based real estate developer that provides affordable housing solutions to Panama's growing middle-class supported by a longstanding subsidized government program. The vision of IHC Panama is effectuated by a vertically integrated model which coordinates all services necessary to develop high-quality residential and commercial buildings, including land acquisition, financing, architectural, engineering, off-site manufacturing, general contracting, property management, and administration.

Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

For further information, please contact:

Tom Wenz, Director and CEO
Phone: + 1 (702) 329-8038
Email: twenz@ihcpanama.com

Forward-Looking Information

The information in this news release includes certain information and statements about management's view of future events, expectations, plans and prospects that constitute forward-looking statements.

Such statements and information reflect the current view of the Company. Risks and uncertainties exist that may cause actual results to differ materially from those indicated or implied in the forward-looking statements and information. Such factors include, among others: the limited business history of the Company; reliance on key management; risks related to the Company's growth strategy, including that previous and future acquisitions do not meet expectations or potential acquisitions cannot be completed; dependence on and availability of third party financing; the common shares of the Company may not resume trading on the TSXV due to technical or other reasons; the business of the Company is subject to broader economic factors; disruptions or changes in the credit or security markets; financial results of the Company's operations; unanticipated costs and expenses; and general market and industry conditions.

The forward-looking statements, while considered reasonable by the Company, are inherently based upon assumptions that are subject to significant risks and uncertainties, including, but not limited to, the common shares of the Company may not resume trading on the TSXV due to technical or other reasons and the Company will be able to carry out its business plan as *contemplated. Although the Company believes that the expectations reflected in forward-looking statements are reasonable, they can give no assurances that the expectations of any forward-looking statements will prove to be correct.*

The forward-looking information contained in this press release represents the expectations of the Company as of the date of this press release and, accordingly, is subject to change after such date. Readers should not place undue importance on forward-looking information and should not rely upon this information as of any other date. While the Company may elect to, it does not undertake to update this information at any particular time except as required in accordance with applicable laws.

NOT FOR DISTRIBUTION TO UNITED STATES NEWSWIRE SERVICES OR FOR DISSEMINATION IN THE UNITED STATES