NOTICE OF CHANGE IN CORPORATE STRUCTURE

Pursuant to Section 4.9 of
National Instrument 51-102 *Continuous Disclosure Obligations* (“NI 51-102”)

1. Names of the Parties to the Transaction

WISR AI Systems Inc. (formerly, 1329130 B.C. Ltd.) (the “**Company**”), 1514910 B.C. Ltd. (“**Subco**”) and WISR AI Solutions Inc. (“**WISR**”) (together, the “**Parties**”)

2. Description of the Transaction

On December 20, 2024, the Company completed a reverse takeover transaction (the “**Transaction**”) pursuant to which Subco, a former wholly-owned subsidiary of the Company, and WISR amalgamated to form a new entity (“**Amalco**”) under the *Business Corporations Act* (British Columbia). Under the terms of the Transaction, the Company consolidated its common shares on a 9.1584 to one basis and following the consolidation each shareholder of WISR received one post-consolidation common share of the Company for each common share of WISR held by them. In addition, each holder of warrants to purchase common shares of WISR received warrants to purchase post-consolidation common shares of the Company on substantially the same terms.

The Transaction was completed pursuant to the terms of an amalgamation agreement between the Parties dated effective December 6, 2024 (the “**Amalgamation Agreement**”).

As a result of the Transaction, the Company became the parent company of Amalco. In connection with the completion of the Transaction, the Company changed its name to “WISR AI Systems Inc.”.

The Company’s new CUSIP number is 977344100 and its new ISIN is CA9773441006.

3. Effective Date of the Transaction

December 20, 2024

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

N/A

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

June 30, 2025

6. Periods, if any, of the Interim Financial Reports and the Annual Financial Statements Required to be Filed for the Reporting Issuer’s First Financial Year after the Transaction, if Applicable

The Company’s transition year will consist of a period ended June 30, 2025. The filing deadline for the period ended June 30, 2024 is October 31, 2025. The following is a summary of applicable financial periods is the Company’s first financial year after completion of the Transaction:

Transition Year	Comparative Annual Financial Statements to Transition Year	New Financial Year	Comparative Annual Financial Statement to New Financial Year	Interim Periods for Transition Year	Comparative Interim Periods in Transition Year	Interim Periods for New Financial Period	Comparative Interim Periods to Interim Periods in New Financial Year
12 months ended June 30, 2025	12 months ended June 30, 2024	12 months ended June 30, 2026	12 months ended June 30, 2025	6 months ended December 31, 2024 9 months ended March 31, 2025	6 months ended December 31, 2023 9 months ended March 31, 2024	3 months ended September 30, 2025 6 months ended December 31, 2025 9 months ended March 31, 2026	3 months ended September 30, 2024 6 months ended December 31, 2024 9 months ended March 31, 2025

7. **Document Filed under NI 51-102 that Described the Transaction, and Where those Documents can be Found Electronically, if Applicable**

The following documents that describe the Transaction were filed and are available on SEDAR+ at www.sedarplus.ca: (i) the Amalgamation Agreement; (ii) the news releases of the Company dated May 9, 2024, December 10, 2024 and December 20, 2024; and (iii) the material change reports of the Company dated December 11, 2024 and December 23, 2024.