

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

ALDD Ventures Corp. (the “**Company**”)
6th Floor – 905 West Pender Street
Vancouver, BC
V6C 1L6

Item 2 Date of Material Change

February 27, 2025

Item 3 News Release

The news release dated February 27, 2025 was disseminated by Access Newswire.

Item 4 Summary of Material Change

The Company announced it has entered into a definitive agreement dated February 26, 2025 (the “**Definitive Agreement**”), with Guildwell Holdings Inc. (“**Guildwell**”), Sparling Financial SARL (“**Sparling**”) and 1528592 B.C. LTD. (“**SubCo**”), a wholly owned subsidiary of the Company, relating to the acquisition of all of the issued and outstanding securities of Sparling pursuant to the terms of an amalgamation agreement (the “**Proposed Transaction**”). Guildwell is a company affiliated with Sparling, and it is anticipated that, in connection with the Proposed Transaction, Guildwell and Sparling will enter into a share exchange agreement whereby Sparling will become a wholly-owned subsidiary of Guildwell and as outlined herein, Guildwell will transact with the Company pursuant to the terms of the Definitive Agreement.

The Proposed Transaction will be completed pursuant to a three-cornered amalgamation among the Company, Guildwell and SubCo, whereby SubCo and Guildwell will amalgamate and continue as one corporation, and the shareholders of Guildwell will receive shares of the Company (the “**Resulting Issuer**”).

Following the completion of the Proposed Transaction, the Resulting Issuer is expected to be led by Adam Lenoard (CEO and Director); Konstantin Lichtenwald (CFO); Andrew Perkins (Independent Director); and Simon Tso (Independent Director).

In connection with the Proposed Transaction, the parties intend to complete a financing (the “**Financing**”) of Sparling Shares for gross proceeds of \$2,297,911 at a price of \$0.32 per Sparling Share and to be completed by Sparling on a “best efforts” basis. The Financing shall be structured as a common share equity raise into Sparling which shall convert into Resulting Issuer Shares in connection with the Proposed Transaction as outlined in the Definitive Agreement.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

See Item 4 above and the attached news release for a full description of the material changes.

5.2 Disclosure for Restructuring Transactions

N/A

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

N/A

Item 7 Omitted Information

None.

Item 8 Executive Officer

Simon Tso - Director, Chief Financial Officer and Corporate Secretary

Telephone: 604-721-9191

Item 9 Date of Report

March 4, 2025

ALDD VENTURES CORP.
NEWS RELEASE
ALDD VENTURES PROVIDES UPDATE ON QUALIFYING TRANSACTION

Vancouver, BC, February 27, 2025 – ALDD Ventures Corp. (the “Company” or “ALDD”) (TSXV: ALDD.P) is pleased to announce that further to its press release dated October 30, 2024 and December 24, 2024 it has entered into a definitive agreement dated February 26, 2025 (the “**Definitive Agreement**”), with Guildwell Holdings Inc. (“**Guildwell**”), Sparling Financial SARL (“**Sparling**”) and 1528592 B.C. LTD. (“**SubCo**”), a wholly owned subsidiary of the Company, relating to the acquisition of all of the issued and outstanding securities of Sparling pursuant to the terms of an amalgamation agreement (the “**Proposed Transaction**”). Guildwell is a company affiliated with Sparling, and it is anticipated that, in connection with the Proposed Transaction, Guildwell and Sparling will enter into a share exchange agreement whereby Sparling will become a wholly-owned subsidiary of Guildwell (the “**Share Exchange Agreement**”) and as outlined herein, Guildwell will transact with ALDD pursuant to the terms of the Definitive Agreement.

Definitive Agreement

The Proposed Transaction will be completed pursuant to a three-cornered amalgamation among the Company, Guildwell and SubCo, whereby SubCo and Guildwell will amalgamate and continue as one corporation (the “**Amalgamation**”), and the shareholders of Guildwell will receive shares of the Company (referred to on a post-closing basis as the “**Resulting Issuer**”).

Pursuant to the Definitive Agreement, and upon the satisfaction or waiver of the conditions set out therein, in connection with the closing of the Proposed Transaction, among other things:

- the Company will change its name to “Guildwell Holdings Ltd.” (the “**Name Change**”);
- the Share Exchange Agreement completing;
- the approval of the Proposed Transaction by the approval of the Cayman Islands Monetary Authority pursuant to the *Securities Investment Business Act* (Caymans);
- following completion of the foregoing, the Amalgamation will be completed, and the Guildwell shareholders will exchange each Guildwell common share (the “**Sparling Shares**”) for one common share of the Resulting Issuer (the “**Resulting Issuer Shares**”); and
- the board of directors and management of the Resulting Issuer will be replaced with nominees of Guildwell.

The Resulting Issuer will hold, on a consolidated basis, all of the assets and will be subject to all of the liabilities of the Company, Guildwell and Sparling, and will continue the business of Sparling. Completion of the Proposed Transaction is subject to a number of conditions, including, but not limited to, Sparling completing a non-brokered private placement of Sparling Shares for gross proceeds of \$2,297,911 at a price of \$0.32 per Sparling Share (as described below); the Company completing the Name Change; TSX Venture Exchange (the “**Exchange**”) acceptance of the Proposed Transaction; and receipt of the necessary approvals of the shareholders of the Company and Sparling, as applicable.

The Definitive Agreement will be posted to the Company’s SEDAR+ profile at www.sedarplus.ca and contains additional details regarding the Proposed Transaction. As well, further details with respect to the Proposed Transaction are summarized in the Company’s news releases dated October 30, 2024 and December 24, 2024.

Management

Following the completion of the Proposed Transaction (and as outlined in the Definitive Agreement), the Resulting Issuer is expected to be led by Adam Lenoard (CEO and Director); Konstantin Lichtenwald (CFO); Andrew Perkins (Independent Director); and Simon Tso (Independent Director).

Adam Lenoard (CEO and Director)

Adam Leonard brings over 25 years of proven experience in business and product development within the Fintech, Payment, and Gaming industries. Mr. Leonard is credited with bringing to market several industry-disrupting products while navigating ever-evolving regulatory requirements, having led multiple start-ups from idea to exit through all types of market conditions.

Konstantin Lichtenwald (CFO)

Konstantin Lichtenwald has over 15 years of finance and accounting experience including corporate compliance, accounting and financial management, initial public offering and reverse takeovers. Mr. Lichtenwald has lived and worked in multiple Jurisdictions including Germany, Australia, and Canada. Mr. Lichtenwald is a director of a number of publicly listed companies in Canada and assumes a number of CFO roles.

Andrew Perkins (Independent Director)

Andrew Perkins is a fellow of the ICAEW with 15 years of financial services experience across cryptocurrencies, structured equity products and credit derivatives. Mr. Perkins brings international CFO and senior leadership experience specialising in start-up scaling and corporate structure in regulated environments.

Simon Tso (Independent Director)

Simon Tso is the principal of Athena Chartered Professional Accountant Ltd., a full-cycle accounting firm that assists both private and public companies with their financial reporting, regulatory filing and taxation requirements. Mr. Tso is also a co-founder of Zeus Capital Ltd., a boutique corporate finance firm that specializes in providing financial advisory, valuation and consulting services. Prior to his current roles, Mr. Tso spent a number of years as an associate at a local corporate finance firm and as a senior accountant at a firm of chartered accountants, where he managed numerous private and publicly-traded corporations, commonly acting as their Controller or Chief Financial Officer.

Financing

In connection with the Proposed Transaction, the parties intend to complete a financing (the “**Financing**”) of Sparling Shares for gross proceeds of \$2,297,911 at a price of \$0.32 per Sparling Share and to be completed by Sparling on a “best efforts” basis. The Financing shall be structured as a common share equity raise into Sparling which shall convert into Resulting Issuer Shares in connection with the Proposed Transaction as outlined in the Definitive Agreement. Other than in connection with the Financing, neither party will issue any shares or rights exchangeable or exercisable into shares of such party prior to closing of the Proposed Transaction. The proceeds of the Financing will be used for the working capital requirements of the Resulting Issuer.

Cautionary Statements

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

Completion of the Proposed Transaction is subject to a number of conditions including as disclosed herein, but not limited to, Exchange acceptance and if applicable, disinterested shareholder approval. Where applicable, the Proposed Transaction cannot close until the required shareholder and Exchange approval is obtained. There can be no assurance that the Proposed Transaction will be completed as proposed or at all.

Investors are cautioned that, except as disclosed in the management information circular or filing statement to be prepared in connection with the Proposed Transaction, any information released or received with respect to the Proposed Transaction may not be accurate or complete and should not be relied upon. Trading in the securities of the Company should be considered highly speculative.

The TSX Venture Exchange has in no way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this press release.

All information contained in this press release with respect to the Company and Sparling was supplied by the parties respectively, for inclusion herein, without independent review by the other party, and each party and its directors and officers have relied on the other party for any information concerning the other party.

*This press release does not constitute an offer to sell or a solicitation of an offer to buy nor shall there be any sale of any of the securities in any jurisdiction in which such offer, solicitation or sale would be unlawful, including any of the securities in the United States of America. The securities have not been and will not be registered under the United States Securities Act of 1933 (the “**1933 Act**”) or any state securities laws and may not be offered or sold within the United States or to, or for account or benefit of, U.S. persons (as defined in Regulation S under the 1933 Act) unless registered under the 1933 Act and applicable state securities laws, or an exemption from such registration requirements is available.*

Simon Tso
Director, Chief Financial Officer and Corporate Secretary
Telephone: 604-721-9191

Forward-Looking Information

This press release includes “forward-looking information” that is subject to assumptions, risks and uncertainties, many of which are beyond the control of the Company. Statements in this news release which are not purely historical are forward looking, including without limitation any statements concerning the expected results of the Proposed Transaction, the completion of the transactions contemplated by the Definitive Agreement, the anticipated timing thereof, completion of the Financing and the expected use of proceeds therefrom. Although the Company believes that any forward-looking statements in this news release are reasonable, there can be no assurance that any such forward-looking statements will prove to be accurate. The Company cautions readers that all forward-looking statements, are based on assumptions none of which can be assured and are subject to certain risks and uncertainties that could cause actual events or results to differ materially from those indicated in the forward-looking statements. Such forward-looking statements represent management’s best judgment based on information currently available. Readers are advised to rely on their own evaluation of such risks and uncertainties and should not place undue reliance on forward-looking statements.

The forward-looking statements and information contained in this news release are made as of the date hereof and no undertaking is given to update publicly or revise any forward-looking statements or information, whether

as a result of new information, future events or otherwise, unless so required by applicable securities laws or the Exchange. The forward-looking statements or information contained in this news release are expressly qualified by this cautionary statement.