

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

1. Name and Address of Company

SalesCloser Technologies Ltd. (formerly G2M Cap Corp.) (the “**Company**”)
422 Richard Street, #170
Vancouver, BC V6B 2Z4

2. Date of Material Change

March 26, 2026

3. News Release

The news release issued with respect to the material change was disseminated through Cision Newswire on March 26, 2026, and a copy was filed under the Company's profile on SEDAR+.

4 Summary of Material Change

On March 26, 2026, the Company completed its previously announced qualifying transaction (the “**Transaction**”) involving the acquisition by the Company of all of the issued and outstanding securities of SalesCloser Technologies Inc. (“**SalesCloser**”) from Wishpond Technologies Ltd. (“**Wishpond**”), by way of a three-cornered amalgamation involving the Company, a wholly-owned subsidiary of the Company (“**Subco**”), and SalesCloser (the “**Amalgamation**”).

5. Full Description of Material Change

5.1. Full Description of Material Change

On March 26, 2026, the Company completed the Transaction, involving the acquisition by the Company of all of the issued and outstanding securities of SalesCloser from Wishpond by way of the Amalgamation.

Concurrently with the closing of the Transaction, the Company changed its name from “G2M Cap Corp.” to “SalesCloser Technologies Ltd.” (the “**Resulting Issuer**”). The new CUSIP for the common shares of the Resulting Issuer is 79467H102 and the ISIN is CA79467H1029. The Resulting Issuer is expected to commence trading of its common shares as a Tier 2 issuer on the TSX Venture Exchange (the “**TSXV**”) under the trading symbol “SCAI” on or about March 30, 2026, subject to the issuance of the final QT Exchange Bulletin by the TSXV.

Terms of the Transaction

In connection with the closing of the Transaction, the following transactions have been completed:

Asset Transfer from Wishpond to SalesCloser

Wishpond has transferred the SalesCloser assets (including patent applications, source code, trade secrets, contracts, data assets, goodwill and the domain name salescloser.ai) to SalesCloser pursuant to an asset purchase agreement.

Consolidation

The Company has consolidated its common shares on a 7.15:1 basis, such that there are 1,902,097 Resulting Issuer Shares held by the Company's former shareholders after the consolidation.

Grant of Founder Options

The Company granted to Ali Tajskandar (2,533,333 options) and Jordan Gutierrez (1,266,667 options) (collectively, the “**Founder Options**”) pursuant to the Company’s 20% fixed stock option plan (the “**SOP**”), with such options being exercisable at a price of C\$0.60 per share for a term of 5 years, fully vested immediately after the closing of the Transaction. The SOP and the grant of the Founder Options were approved by shareholders of the Company at a special meeting held on March 20, 2026, the results of which were previously announced. The Founder Options are subject to escrow in accordance with the policies of the TSXV.

Continuance and Amalgamation

In connection with the Amalgamation, the Company continued from the *Canada Business Corporations Act* to the *Business Corporations Act* (British Columbia) (the “**BCBCA**”). Following the continuance, SalesCloser and Subco amalgamated under the BCBCA to form SalesCloser Holdings Ltd., a wholly-owned subsidiary of the Resulting Issuer.

Conversion of Bridge Notes

Concurrent with the completion of the Amalgamation, the bridge notes of SalesCloser (the “**Bridge Notes**”) issued pursuant to the previously announced bridge financing (the “**Bridge Financing**”) were converted, through a series of steps, into 2,499,997 common shares of the Resulting Issuer. The previously announced 175,000 finder’s warrants, issued in connection with a 7% commission payable to a finder in respect of the Bridge Financing, have been assumed by the Resulting Issuer as part of the Transaction and are exercisable for common shares of the Resulting Issuer at a price of C\$0.60 per share for a period of two (2) years following closing of the Transaction.

Closing of Upsized Concurrent Financing

Prior to the completion of the Amalgamation, the Resulting Issuer completed its previously announced concurrent non-brokered private placement (the “**Concurrent Financing**”) of 7,266,660 subscription receipts (“**Subscription Receipts**”) at an issue price of C\$0.75 per Subscription Receipt for aggregate gross proceeds of C\$5,450,000. The Concurrent Financing was previously upsized from C\$4,000,000 to C\$5,000,000, with an option to further upsize to a total of C\$5,500,000.

Concurrent with the completion of the Amalgamation, each Subscription Receipt was converted into one unit of the Resulting Issuer, with each unit consisting of one common share of the Resulting Issuer and one-half of one warrant, in accordance with the terms previously disclosed. Each whole warrant is exercisable to acquire one common share of the Resulting Issuer at an exercise price of C\$1.25 per share for a period of 24 months following closing of the Transaction. The warrants are subject to an acceleration provision, pursuant to which the Resulting Issuer may accelerate the expiry date of the warrants if the volume weighted average trading price of the Resulting Issuer’s common shares exceeds C\$1.80 for ten (10) consecutive trading days. In connection with the Concurrent Financing, finder’s fees were paid consisting of cash equal to 7% of the gross proceeds raised and finder’s warrants equal to 7% of the number of securities sold, with each finder’s warrant exercisable to purchase one common share of the Resulting Issuer for C\$0.75 for a period of 24 months after closing of the Transaction.

Issuance of Resulting Issuer Shares to Wishpond

Concurrent with the completion of the Amalgamation, all of the issued and outstanding shares of SalesCloser issued to Wishpond and the holders of the Bridge Notes were exchanged for common shares of the Resulting Issuer on a 1:1 basis. Wishpond was issued 22,750,000

common shares of the Resulting Issuer, which are subject to escrow in accordance with the policies of the TSXV.

Grant of Additional Options and Inducement Shares

At the Closing, the Resulting Issuer granted an aggregate of 2,403,700 incentive stock options (the "**Incentive Options**") pursuant to the SOP to certain directors, officers, employees and consultants. The Incentive Options are exercisable at a price of C\$0.75 per share, and other than 319,167 of these Incentive Options, which will immediately vest upon grant, the remaining Incentive Options will vest over a period of three (3) years with one-third vesting on the first anniversary of the date of grant and the remainder vesting in equal quarterly installments thereafter, and will expire seven (7) years from the date of grant. At the Closing, the Resulting Issuer issued 356,641 common shares to Ali Tajskandar (the "**Inducement Shares**") pursuant to Section 6.4 of Exchange Policy 4.4 as an inducement grant that are intended to provide an additional equity incentive aligned with the long-term growth and performance of the Resulting Issuer. The Inducement Shares are subject to escrow in accordance with the policies of the TSXV.

Finder's Fee Shares

At the Closing, the Resulting Issuer issued 1,180,833 common shares to or at the direction of Robert Kiesman pursuant to a finder's fee agreement in connection with the Transaction.

Immediately following Closing, there are 35,956,228 common shares of the Resulting Issuer issued and outstanding. Based on such capital structure, former shareholders of the Company hold approximately 5.3% of the common shares of the Resulting Issuer, subscribers under the Concurrent Financing approximately 20.2%, holders under the previously disclosed bridge financing approximately 7.0%, the finder's fee shares approximately 3.3%, holders of Inducement Shares approximately 1.0%, and Wishpond approximately 63.3%.

Board and Management

In connection with the completion of the Transaction, all of the former directors and officers of the Company resigned. The board of directors and officers of the Resulting Issuer is now comprised of the following individuals:

- Ali Tajskandar – Chief Executive Officer and Chairman, Director
- Jordan Gutierrez – Chief Operating Officer, Director
- Hossein Malek – Lead Independent Director
- Prashant Nedungadi – Independent Director
- Kenshi Arasaki – Independent Director
- Adrian Lim – Chief Financial Officer
- Marcelo Negrini – Chief Technology Officer
- Kendra Low – Corporate Secretary

Investor Rights Agreement

In connection with the closing of the Transaction, the Resulting Issuer and Wishpond entered into an investor rights agreement (the "**Investor Rights Agreement**"). The Investor Rights Agreement provides that, for so long as Wishpond maintains at least 20% ownership of the issued and outstanding common shares of the Resulting Issuer, Wishpond has the right to nominate a majority of the directors to the board of directors of the Resulting Issuer. Ali Tajskandar and Jordan Gutierrez were designated as the initial investor board nominees. The Investor Rights Agreement automatically terminates when Wishpond's ownership percentage falls below 20% of the issued and outstanding common shares of the Resulting Issuer.

Business of the Resulting Issuer

The Resulting Issuer will carry on the business conducted by SalesCloser, being the development and commercialization of an advanced conversational AI platform that enables businesses to automate and scale sales processes. SalesCloser.ai operates as a virtual sales agent, automating sales qualification, live calls, product demonstrations, scheduling and follow-up across voice, video and email. The platform was developed within Wishpond and launched as a standalone SaaS product in 2024, and is offered on a subscription basis with recurring monthly contracts. Key assets include the SalesCloser software platform and source code, intellectual property, customer contracts, brand assets and related operational know-how.

SalesCloser has demonstrated strong early traction, growing annual recurring revenue from approximately C\$0.3 million at the beginning of 2025 to over C\$2.0 million currently, representing greater than 6x growth over approximately 12 months. While current gross margins reflect ongoing investment in growth, the underlying SaaS model is designed to operate with normalized gross margins in excess of 80%.

Investor Relations Agreements

SalesCloser has entered into written agreements with CapitalLynx Ltd. ("**Arx**") and bullVestor Medien GmbH ("**bullVestor**") to provide promotional and investor relations services.

Pursuant to an investor relations technologies and services agreement with Arx dated January 29, 2026, Arx will provide technology-powered investor relations services commencing on the first business day following the closing of the Transaction. The services include press release and investor materials drafting and optimization, stock and investor monitoring, third-party newswire distribution and reporter targeting, management of an investor relations inbox, and ancillary advisory support relating to capital markets and investor relations matters. The agreement has an initial non-cancellable term of five (5) months, during which the Resulting Issuer is required to pay an upfront aggregate fee of US\$128,000 (US\$25,600 per month), followed by automatic quarterly renewals at a fee of US\$13,000 per month (US\$39,000 per quarter).

Pursuant to a marketing services engagement agreement with bullVestor dated January 29, 2026, bullVestor will provide corporate marketing and promotional services to the Resulting Issuer, including content creation and management, keyword optimization, advertising and display campaigns, project management, media distribution, and periodic performance reporting. The Resulting Issuer will pay a non-refundable initial media deposit of €250,000 for the services to be provided. The agreement is effective upon the closing of the Transaction and has a fixed term of up to six (6) months.

Further Information

Further details regarding the Transaction are set out in the Company's filing statement dated March 18, 2026, which is available under the Company's profile on SEDAR+ at www.sedarplus.ca.

5.2. Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officer

Inquiries in respect of the material change referred to herein may be made to:

Ali Tajskandar, Chief Executive Officer

Telephone: (778) 846-0310

Email: ali.t@salescloser.ai

9. Date of Report

April 4, 2026.