

RESOLUTION OF THE BOARD OF DIRECTORS OF
PERCEPTION GROUP INC.
(The “Company”)

At a meeting of the Board of Directors of Perception Group Inc. held on the 21st Day of October, 2025 in the City of Toronto, Ontario the following resolution was passed:

Whereas the Company wishes to create a subsidiary in Dubai,

Therefore be it resolved that the Board of Directors approves the following:

1. A Dubai subsidiary of the Company will be created by Digitamize Innovations Private Limited.
2. The following individuals will each individually have authority to sign off on any documentation required by Digitamize Innovations Private Limited in order to create and manage the Dubai subsidiary:
 - a. Brian Kennedy
 - b. John Damian Mills
 - c. Matjaz Vidmar

RESOLVED, that the Directors of the Company are hereby authorized to take such actions and execute such documents as they deem necessary and proper to effect the foregoing resolution passed on October 21st, 2025.

Brian Kennedy – Director

John Damian Mills – Director

Matjaz Vidmar – Director