# Form 51–102F3

***MATERIAL CHANGE REPORT***

# Item 1. Name and Address of Company

NetCents Technology Inc. (“**NetCents**” or the “**Company**”) 350 – 375 Water Street

Vancouver, British Columbia V6B 5C6

# Item 2. Date of Material Change

January 7, 2022

# Item 3. News Release

The Company disseminated a news release on January 7, 2022, and subsequently filed a copy on [thecse.com](http://www.sedar.com/) and sedar.com (the “**News Release**”).

# Item 4. Summary of Material Change

The Company announced the appointment of Jennifer Lowther as President, effective January 7, 2022.

# Item 5. Full Description of Material Change

* 1. **Full Description of Material Change**

The Company announced the appointment of Jennifer Lowther as President, effective January 7, 2022.

# Disclosure for Restructuring Transactions

Not applicable.

# Item 6. Reliance on subsection 7.1(2) of National Instrument 51–102

Not applicable.

# Item 7. Omitted Information

Not applicable.

# Item 8. Executive Officers

Clayton Moore

CEO

Tel.: (604) 633-9967

# Item 9. Date of Report

January 12, 2022