

51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Link Global Technologies Inc. (the “**Company**”)
Suite 1430, 800 West Pender Street
Vancouver, BC, V6C 2V6

Item 2 Date of Material Change

September 9, 2020

Item 3 News Release

The news release dated September 9, 2020 was disseminated via Stockwatch and Market News.

Item 4 Summary of Material Change

The Company announced that it has closed oversubscribed its second and final tranche (the “**Final Tranche**”) of a non-brokered private placement financing (the “**Financing**”) previously announced on July 14, 2020, for total gross proceeds \$1,288,340. The Final Tranche consisted of 3,274,060 units (each, a “**Unit**”) of the Company at a price of \$0.33 per Unit for gross proceeds of \$1,080,440. Co-founders of Block One Technology, Inc. (“**Block One**”) personally invested \$500,000 each into the Final Tranche of the Financing.

Each Unit consists of one common share of the Company (each, a “**Share**”) and one-half of one transferable common share purchase warrant (each whole warrant, a “**Warrant**”). Each Warrant entitles the holder to purchase one additional Share at a price of \$0.66 per Share for a period of two (2) years from the closing of the Financing.

The Company also announces it has extinguished debt (the “**Debt Settlement**”) in the amount of \$125,545 owed by the company to two arms’ length creditors, in exchange for the issuance of 380,441 shares of the Company.

All securities issued in connection with the Final Tranche and Debt Settlement will be subject to a statutory hold period expiring four months and one day after the closing of the First Tranche.

None of the securities acquired in connection with the Offering or the Debt Settlement will be registered under the United States Securities Act of 1933, as amended, and no such securities may be offered or sold in the United States absent registration or an applicable exemption from the registration requirements. This news release shall not constitute an offer to sell or the solicitation of an offer to buy nor shall there be any sale of the securities in any jurisdiction in which such offer, solicitation or sale would be unlawful.

New Members of the Board of Directors

The Company is also pleased to announce the addition of Mr. Seyed Mohammad Alizadeh Fard ("**Bijan**") and Mr. Munaf Ali of Block One joining the Company's Board of Directors. Mr. Robert Pirooz has also resigned as Chairman and Director of the Company.

Bijan Alizadeh Mr. Alizadeh is a Co-Founder and Chairman of Block One. Mr. Alizadeh's passion for innovation and entrepreneurship grew from his early interest in business and technology. After graduating from university with a degree in electrical engineering, Mr. Alizadeh founded, launched, and managed several successful businesses before turning his talents and keen business acumen to pioneering tech industries, including cryptocurrencies and blockchain technology.

When Mr. Alizadeh decided to move into the blockchain space, Mr. Alizadeh developed an innovative platform that delivered cutting-edge technological solutions to clients and outstanding returns to investors. With years of experience establishing facilities in various jurisdictions, Mr. Alizadeh has refined an efficient, streamlined solution for individuals and institutional investors interested in a secure, turnkey crypto mining option.

As the driving force behind Block One, Mr. Alizadeh focuses on innovative solutions and developing new research and development initiatives to create and deliver efficient and state-of-the-art solutions.

Munaf Ali Mr. Ali, a Co-Founder of Block One, is a serial entrepreneur, with over ten years of banking experience, has established numerous ventures with his partners focusing on blockchain, cryptocurrencies, mining and trading. The latest addition to the group of companies is Phoenix Store, which is the exclusive and official distributor of Bitmain in the Middle East region. Mr. Ali also is the founder of Logica Ventures Corp. (TSXV: LOG.P), a Canadian listed Company, where he holds the position of Chairman.

Coming from a financial background, Mr. Ali was Vice President of Capital Markets at Citigroup in London and later Vice President of Capital Markets at Citigroup in Dubai. Having been regulated by the FSA, FMA and the FCA, Mr. Ali. has years of experience in structuring deals and investments for both private and corporate clients.

Prior to his banking career, Mr. Ali founded and served as Chief Executive Officer of Range Developments, establishing luxury hotels in St Kitts and the Commonwealth of Dominica developing hotels such as the Park Hyatt and Kempinski.

Stock Option and Deferred Share Units

The Company also announces that it has granted an aggregate of 1,500,000 stock options to purchase up to 1,500,000 common shares of the Company to the new directors of Company. These Stock Options will vest immediately and are exercisable for a period of 5 years from the date of grant at a price of \$0.42 per common. The options and the common shares issuable upon the exercise of the options held by the optionees are subject to a hold period of four months from the date of grant of the stock options. The Company will also be issuing 1,000,000 deferred share units (DSUs) to two new directors of the Company. Accordingly, the Company will adopt a long-term incentive plan. These DSUs were priced based on September 8, 2020 closing price of the Company's common shares on the Canadian Securities Exchange.

The participation by Bijan Alizadeh and Munaf Ali, each a director of the Company, in the Financing (together, the “**Director Transactions**”) were “related party transactions” within the meaning of Multilateral Instrument 61-101 Protection of Minority Security Holders in Special Transactions (“**MI 61-101**”). The Director Transactions were exempt from the valuation requirement of MI 61-101 by virtue of the exemptions contained in section 5.5(b) of MI 61-101 as the Company's shares are not listed on a specified market and from the minority shareholder approval requirements of MI 61-101 by virtue of the exemption contained in section 5.7(1)(a) of MI 61-101 in that the fair market value of the Director Transactions did not exceed 25% of the Company's market capitalization. As the material change report disclosing the Director Transactions is being filed less than 21 days before the transaction, there is a requirement under MI 61-101 to explain why the shorter period was reasonable or necessary in the circumstances. In the view of the Company it was necessary to immediately close the Director Transactions and therefore, such shorter period was reasonable and necessary in the circumstances to improve the Company's financial position.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The material change is fully described in Item 4 above and in the attached news release which has been filed on SEDAR.

Disclosure Required by MI 61-101

Pursuant to MI 61-101, the Offering constituted a “related party transaction” as insiders of the Company participated in the Director Transactions.

The following supplementary information is provided in accordance with Section 5.2 of MI 61-101.

(a) a description of the transaction and its material terms:

See Item 4 above for a description of the Director Transactions.

(b) the purpose and business reasons for the transaction:

The purpose of the Financing is for general working capital.

(c) the anticipated effect of the transaction on the issuer's business and affairs:

The Company does not anticipate any material effect on the Company's business and affairs.

(d) a description of:

(i) the interest in the transaction of every interested party and of the related parties and associated entities of the interested parties:

Bijan Alizadeh, a director of the Company, was issued 1,515,151 Units at a price of \$0.33 per Unit for gross proceeds of \$499,999.83.

Munaf Ali, a director of the Company, was issued 1,515,151 Units at a price of \$0.33 per Unit for gross proceeds of \$499,999.83.

(ii) the anticipated effect of the transaction on the percentage of securities of the issuer, or of an affiliated entity of the issuer, beneficially owned or controlled by each person or company referred to in subparagraph (i) for which there would be a material change in that percentage:

The following table sets out the effect of the Director Transactions on the percentage of securities of the Company beneficially owned or controlled by Bijan Alizaeh and Munaf Ali:

Name and Position	Dollar Amount of Shares Purchased	Number of Shares Issued	No. of Securities Held prior to Closing of the Offering	Percentage of Issued and Outstanding Securities prior to Closing of the Offering	No. of Securities Held After Closing of the Offering	Percentage of Issued and Outstanding Securities After Closing of the Offering
Bijan Alizadeh Director	\$499,999.93	1,515,151 Units	Undiluted: 0 Diluted: 0	Undiluted: 0% ⁽¹⁾ Diluted: 0%	Undiluted: 1,515,151 Diluted: 3,522,726 ⁽²⁾	Undiluted: 4.14% ⁽³⁾ Diluted: 9.12% ⁽⁴⁾
Munaf Ali Director	\$499,999.93	1,515,151 Units	Undiluted: 0 Diluted: 0	Undiluted: 0% ⁽¹⁾ Diluted: 0%	Undiluted: 1,515,151 Diluted: 3,522,726 ⁽²⁾	Undiluted: 4.14% ⁽³⁾ Diluted: 9.12% ⁽⁴⁾

(1) Based on 32,965,166 common shares outstanding prior to the completion of the Financing and the Debt Settlement.

(2) Comprised of: (i) 1,515,151 Shares held directly, (ii) 500,000 DSUs held directly, (iii) 750,000 options held directly, each of which is exercisable into one common share at an exercise price of \$0.42 per common share until September 9, 2025, and (iv) 757,575 Warrants held directly, each of which is exercisable into one common share at an exercisable price of \$0.66 until September 9, 2022.

(3) Based on 36,619,667 common shares outstanding following the completion of the Financing and the Debt Settlement.

(4) Based on 38,627,242 common shares outstanding on a partially diluted-basis following the completion of the Financing and the Debt Settlement, comprised of: (i) 36,619,667 common shares outstanding following the completion of the Financing and the Debt Settlement, (ii) 500,000 common shares that may be issuable on exercise of DSUs, (iii) 750,000 common shares that may be issuable on exercise stock options and (iv) 757,575 common shares that may be issued on exercise of the Warrants.

(e) *unless this information will be included in another disclosure document for the transaction, a discussion of the review and approval process adopted by the board of directors and the special committee, if any, of the issuer for the transaction, including a discussion of any materially contrary view or abstention by a director and any material disagreement between the board and the special committee:*

The board of directors of the Company approved the Director Transactions by Directors Resolution dated September 9, 2020. A special committee was not established in connection with the approval of the Director Transactions, and no materially contrary view or abstention was expressed or made by any director.

(f) *a summary in accordance with section 6.5 of MI 61-101, of the formal valuation, if any, obtained for the transaction, unless the formal valuation is included in its entirety in the material change report or will be included in its entirety in another disclosure document for the transaction:*

Not applicable.

(g) *disclosure, in accordance with section 6.8 of MI 61-101, of every prior valuation in respect of the issuer that related to the subject matter of or is otherwise relevant to the transaction:*

(i) *that has been made in the 24 months before the date of the material change report:*

Not applicable.

(ii) *the existence of which is known, after reasonable enquiry, to the issuer or to any director or officer of the issuer:*

Not applicable.

(h) *the general nature and material terms of any agreement entered into by the issuer, or a related party of the issuer, with an interested party or a joint actor with an interested party, in connection with the transaction:*

The Company entered into a private placement subscription agreement with Bijan Alizadeh, pursuant to which Mr. Alizadeh acquired 1,515,151 Units.

The Company entered into a private placement subscription agreement with Munaf Ali, pursuant to which Mr. Ali acquired 1,515,151 Units.

(i) *disclosure of the formal valuation and minority approval exemptions, if any, on which the issuer is relying under sections 5.5 and 5.7 of MI 61-101 respectively, and the facts supporting reliance on the exemptions:*

Each of the Director Transactions is exempt from the valuation and minority shareholder approval requirements of MI 61-101 by virtue of the exemptions contained in Sections 5.5(b) as the Company's shares are not listed on a specified market and from the minority shareholder approval requirements of MI 61-101 by virtue of the exemption contained in section 5.7(12)(a) of MI 61-101 in that the fair market value of the Director Transactions did not exceed 25% of the Company's market capitalization.

As the material change report disclosing the Director Transactions is being filed less than 21 days before the transaction, there is a requirement under MI 61-101 to explain why the shorter period was reasonable or necessary in the circumstances. In the view of the Company it was necessary to immediately close the Director Transactions and therefore, such shorter period was reasonable and necessary in the circumstances to improve the Company's financial position.

5.1 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

Stephen Jenkins, Chief Executive Officer
Telephone: 1-877-770-6545

Item 9 Date of Report

September 14, 2020



CSE: LNK | FRA: LGT | OTC: LGLOF

For Immediate Release

- **LINK GLOBAL TECHNOLOGIES CLOSES OVER-SUBSCRIBED \$1,288,340 NON-BROKERED PRIVATE PLACEMENT UNITS OFFERING WITH STRATEGIC INVESTMENTS FROM CO-FOUNDERS OF BLOCK ONE TECHNOLOGY, INC.**
- **MR. BIJAN ALIZADEH AND MR. MUNAF ALI OF BLOCK ONE TECHNOLOGY, INC., JOINS LINK BOARD OF DIRECTORS**

VANCOUVER, BC, CANADA, SEPTEMBER 9, 2020, LINK GLOBAL TECHNOLOGIES INC. (CSE: LNK; FRA: LGT; OTC: LGLOF) ("**LINK**" or the "**Company**"), a power and infrastructure solutions provider for digital mining and data hosting operations, today announced that it has closed oversubscribed its second and final tranche (the "**Final Tranche**") of a non-brokered private placement financing (the "**Financing**") previously announced on July 14, 2020, for total gross proceeds \$1,288,340. The Final Tranche consisted of 3,274,060 units (each, a "**Unit**") of the Company at a price of \$0.33 per Unit for gross proceeds of \$1,080,440. Co-founders of Block One Technology, Inc. ("Block One") personally invested \$500,000 each into the Final Tranche of the Financing.

Each Unit consists of one common share of the Company (each, a "**Share**") and one-half of one transferable common share purchase warrant (each whole warrant, a "**Warrant**"). Each Warrant entitles the holder to purchase one additional Share at a price of \$0.66 per Share for a period of two (2) years from the closing of the Financing.

The Company also announces it has extinguished debt (the "**Debt Settlement**") in the amount of \$125,545 owed by the company to two arms' length creditors, in exchange for the issuance of 380,441 shares of the Company.

All securities issued in connection with the Final Tranche and Debt Settlement will be subject to a statutory hold period expiring four months and one day after the closing of the First Tranche.

None of the securities acquired in connection with the Offering or the Debt Settlement will be registered under the United States Securities Act of 1933, as amended, and no such securities may be offered or sold in the United States absent registration or an applicable exemption from the registration requirements. This news release shall not constitute an offer to sell or the

solicitation of an offer to buy nor shall there be any sale of the securities in any jurisdiction in which such offer, solicitation or sale would be unlawful.

New Members of the Board of Directors

The Company is also pleased to announce the addition of Mr. Seyed Mohammad Alizadeh Fard (“Bijan”) and Mr. Munaf Ali of Block One joining the Company’s Board of Directors. Mr. Robert Pirooz has also resigned as Chairman and Director of the Company.

Bijan Alizadeh Mr. Alizadeh is a Co-Founder and Chairman of Block One. Mr. Alizadeh’s passion for innovation and entrepreneurship grew from his early interest in business and technology. After graduating from university with a degree in electrical engineering, Mr. Alizadeh founded, launched, and managed several successful businesses before turning his talents and keen business acumen to pioneering tech industries, including cryptocurrencies and blockchain technology.

When Mr. Alizadeh decided to move into the blockchain space, Mr. Alizadeh developed an innovative platform that delivered cutting-edge technological solutions to clients and outstanding returns to investors. With years of experience establishing facilities in various jurisdictions, Mr. Alizadeh has refined an efficient, streamlined solution for individuals and institutional investors interested in a secure, turnkey crypto mining option.

As the driving force behind Block One, Mr. Alizadeh focuses on innovative solutions and developing new research and development initiatives to create and deliver efficient and state-of-the-art solutions.

Munaf Ali Mr. Ali, a Co-Founder of Block One, is a serial entrepreneur, with over ten years of banking experience, has established numerous ventures with his partners focusing on blockchain, cryptocurrencies, mining and trading. The latest addition to the group of companies is Phoenix Store, which is the exclusive and official distributor of Bitmain in the Middle East region. Mr. Ali also is the founder of Logica Ventures Corp. (TSXV: LOG.P), a Canadian listed Company, where he holds the position of Chairman.

Coming from a financial background, Mr. Ali was Vice President of Capital Markets at Citigroup in London and later Vice President of Capital Markets at Citigroup in Dubai. Having been regulated by the FSA, FMA and the FCA, Mr. Ali. has years of experience in structuring deals and investments for both private and corporate clients.

Prior to his banking career, Mr. Ali founded and served as Chief Executive Officer of Range Developments, establishing luxury hotels in St Kitts and the Commonwealth of Dominica developing hotels such as the Park Hyatt and Kempinski.

Stephen Jenkins, CEO & Director of Link states:“ We are very pleased for the strategic investment and relationship with the Co-Founders of Block One. Link has now commissioned over 6 megawatts (MW) of power at two separate sites in Alberta for Block One’s operations. The team is working tremendously hard to optimize the sites for Block One to ensure efficient, stable operations. We will continue to leverage our expertise and facilities to service our strategic relationships. As previously announced, LINK has access to over 50 MW more of power which allows rapid expansion of revenue generating assets and with our partners we can add up to 15,000 new generation machines to our inventory with this generating capacity in the short term.

In addition, when commenting on the new directors Jenkins added “the Banking, Digital Currency Mining and Engineering expertise of the new directors complements the public markets and energy/regulatory expertise already on the board. We really have a strong team with diverse global views on the energy and digital mining space.”

Mr. Jenkins also states, “we would also like to express our sincere appreciation and gratitude to Mr. Robert Pirooz as he steps down as the Chairman & Director of Link. Robert was instrumental in navigating the Company through its go-public phases and the building of the initial infrastructure of the Company. We would like to wish Robert the very best.”

Bijan Alizadeh, Co-Founder & Chairman of Block One states, “this is a very strategic partnership for Block One and we see scope for this relationship to add value to both parties’ operations and create great value for all shareholders. Block One’s experience and market position when it comes to providing hosting solutions will benefit from a closer working relationship with Link helping it to further cement its position as a leading service provider in the mining and hosting industry.”

Munaf Ali, Co-Founder & Chairman of Phoenix Technology further added, “this investment is an invaluable addition to our platform which we will be rolling out to all of our clients. We will be working closely with Link so that we can both enhance our hosting services to clients while finding innovative ways to reduce costs. Working with Link and our various partners, we aim to explore and develop further hosting sites for our larger corporate clients looking for sites with power in excess of 200MW of power .”

Stock Option and Deferred Share Units

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About Block One Technology Inc.

Block One Technology, Inc. ("Block One") is built upon the founders' numerous years of experience establishing, optimizing, and developing efficient and secure turnkey crypto mining facilities in multiple jurisdictions for individuals and institutions. By utilizing efficient energy supply, Block One controls power usage, which increases profitability and ensures uninterrupted operations. Block One is expanding to build gas power plants to produce energy on demand, and will further optimize Block One's facilities and increasing its already large warehouse capacity, guaranteeing 99.5% uptime.

About Link Global Technologies Inc.

Link is engaged in the business of providing infrastructure and operating expertise for digital mining operations. Link's objectives include locating and securing, for lease and option to purchase, properties with access to low-cost reliable power and deploying this low-cost power to conduct digital mining and supply energy and infrastructure for other data-hosting services.

On behalf of Link Global Technologies Inc.

Stephen Jenkins

CEO & Director

For more information visit <http://linkglobal.io> or contact:

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The CSE has not reviewed and does not accept responsibility for the adequacy or accuracy of this release.

DISCLAIMER FOR FORWARD-LOOKING INFORMATION

This news release contains forward-looking information that involves various risks and uncertainties regarding future events. Such forward-looking information can include without limitation statements based on current expectations involving a number of risks and uncertainties and are not guarantees of future performance of the Company, such as statements that Link will optimize its sites for Block One to ensure efficient, stable operations and will continue to leverage its expertise and facilities to service its strategic relationships; that LINK's access to over 50 MW more of power allows rapid expansion of revenue generating assets and with its partners can add up to 15,000 new generation machines to its inventory with this generating capacity in the short term; that the Company will adopt a long-term incentive plan; other statements regarding the business relationship between Link and Block One; and other statements regarding the business plans of the Company. There are numerous risks and uncertainties that could cause actual results and the Company's plans and objectives to differ materially from those expressed in the forward-looking information, including adverse market conditions. Actual results and future events could differ materially from those anticipated in such information. These and all subsequent written and oral forward-looking information are based on estimates and opinions of management on the dates they are made and are expressly qualified in their entirety by this notice. The Company disclaims any intent or obligation to update publicly any forward-looking information, whether as a result of new information, future events or results or otherwise, other than as required by applicable securities laws.