

FORM 51-102F3

MATERIAL CHANGE REPORT

- Item 1. Name and Address of Company**
- Red Light Holland Corp. (the “**Company**”)
1 Adelaide Street East, Suite 801
Toronto, Ontario M5C 2V9
- Item 2. Date of Material Change**
- December 21, 2022.
- Item 3. News Release**
- A news release was disseminated on January 4, 2023 via Newsfile Corp. and filed on the Company’s SEDAR profile at www.sedar.com.
- Item 4. Summary of Material Change**
- Effective December 21, 2022, the Company changed its auditor from MNP LLP (the “**Former Auditor**”) to Clearhouse LLP (the “**Successor Auditor**”).
- Item 5. Full Description of Material Change**
- 5.1 Full Description of Material Change**
- The Former Auditor resigned at the Company’s request, and the Company’s board of directors, upon the audit committee’s recommendation, appointed the Successor Auditor to fill the resulting vacancy until the close of the next annual meeting of the Company’s shareholders.
- The change of auditor notice required pursuant to National Instrument 51-102 – *Continuous Disclosure Obligations* (“**NI 51-102**”) and associated material have been filed on SEDAR under the Company’s profile within the prescribed time period. There were no reservations or modified opinions in any auditor’s reports, nor any reportable events as defined in NI 51-102 in connection with the audits by the Former Auditor of the Company’s most recently completed financial year or any subsequent period.
- 5.2 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 Officer

For additional information, please contact:

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Chief Executive Officer and Director
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Item 9. Date of Report

January 5, 2023.