

EMPATHO HOLDINGS INC. (FORMERLY, SHANE RESOURCES LTD.)

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

Item 1: Name and Address of Company

Empatho Holdings Inc. (formerly, Shane Resources Ltd.) (the “Company”)
725 Granville St Suite 400, Vancouver,
British Columbia, Canada, V7Y 1G5.

Item 2: Date of Material Change

January 17, 2022.

Item 3: News Release

The news release was disseminated and subsequently filed on SEDAR on January 17, 2022, a copy of which is attached hereto as Schedule “A”.

Item 4: Summary of Material Change(s)

The Company has announced that, effective January 17, 2022, its auditor has changed from Stern & Lovrics LLP to MNP LLP.

Item 5.1: Full Description of Material Change

See attached news release at Schedule "A" to this report.

Item 5.2 Disclosure for Restructuring Transactions

Not applicable.

Item 6: Reliance on subsection 7.1(2) of National Instrument 51-102 (Confidentiality)

Not applicable.

Item 7: Omitted Information

No information has been omitted on the basis that it is confidential information.

Item 8: Executive Officer

Yan Namer
Empatho Holdings Inc. (formerly, Shane Resources Ltd.)
Email: yan@empatho.com
Phone number: 416-710-0064

Item 9: Date of Report

January 17, 2022.

SCHEDULE “A”

EMPATHO HOLDINGS ANNOUNCES CHANGE OF AUDITOR

Toronto, Ontario, January 17, 2022 – Empatho Holdings Inc. (formerly, Shane Resources Ltd.) (“**Empatho**” or the “**Company**”) announces that it has changed its auditor from Stern & Lovrics LLP, Chartered Professional Accountants (the “**Former Auditor**”) to MNP LLP (the “**Successor Auditor**”). The Former Auditor resigned effective January 17, 2022, at the Company’s request, and the Company’s board of directors 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 under National Instrument 51-102 - *Continuous Disclosure Obligations* (“**NI 51-102**”) and associated material will be 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.

About Empatho

Empatho Holdings Inc. is a virtual well-being firm focused on a smart solution powered by proprietary PsychAI™ artificial intelligence (AI), that strategically guides users to achieve individualized or personalized well-being goals. The Company provides a data-driven mobile application using advanced technology to engage individuals in the management of their own health, helping individuals become more productive and uncovering potential efficiencies and cost savings for employers.

On behalf of the Board of Directors

Yan Namer
Chief Executive Officer
E-mail: yan@empatho.com

Cautionary Statements

This news release contains “forward-looking statements” within the meaning of applicable securities laws. All statements contained herein that are not clearly historical in nature may constitute forward-looking statements.

Generally, such forward-looking information or forward-looking statements can be identified by the use of forward-looking terminology such as “plans”, “expects” or “does not expect”, “is expected”, “budget”, “scheduled”, “estimates”, “forecasts”, “intends”, “anticipates” or “does not anticipate”, or “believes”, or variations of such words and phrases or may contain statements that certain actions, events or results “may”, “could”, “would”, “might” or “will be taken”, “will continue”, “will occur” or “will be achieved”. The forward-looking information and forward-looking statements contained herein include, but are not limited to, comments regarding: the efficacy of the Company’s proprietary applications.

Forward-looking information in this news release are based on certain assumptions and expected future events,

namely: the Company's ability to continue as a going concern and the continued approval of the Company's activities by the relevant governmental and/or regulatory authorities

These statements involve known and unknown risks, uncertainties and other factors, which may cause actual results, performance or achievements to differ materially from those expressed or implied by such statements, including but not limited to: the potential inability of the Company to continue as a going concern; risks associated with potential governmental and/or regulatory action with respect to the Company's operations; the inability of the Company's proprietary applications to carry out the enumerated functions; and the risks associated with the Company's trading on the CSE.

Forward-looking statements contained in this news release are expressly qualified by this cautionary statement and reflect the Company's expectations as of the date hereof and are subject to change thereafter. The Company undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, estimates or opinions, future events or results or otherwise or to explain any material difference between subsequent actual events and such forward-looking information, except as required by applicable law.