

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

ITEM 1. REPORTING ISSUER

Star Navigation Systems Group Ltd.
11 Kenview Blvd.,
Brampton, ON L6T 5G5

ITEM 2. DATE OF MATERIAL CHANGE

March 10, 2020

ITEM 3. NEWS RELEASE

Press release in the form attached as Schedule "A" was disseminated on March 10, 2020 via Globe Newswire.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company announced Partial Revocation order.

ITEM 5. FULL DESCRIPTION OF MATERIAL CHANGE

For a full description of the material change, please refer to the press release attached hereto.

ITEM 6. Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not Applicable

ITEM 7. OMITTED INFORMATION

No information has been omitted on the basis of confidentiality.

ITEM 8. EXECUTIVE OFFICER

The following officer of the Company is knowledgeable about the material change and the Report:

Randy Koroll
Chief Financial Officer
(416) 252-2889

ITEM 9. DATE OF REPORT

Dated at Toronto, Ontario this 7th day of May, 2021.

By: (signed) "Randy Koroll"
Randy Koroll

Schedule “A”

Star Navigation Announces Partial Revocation Order, Private Placement, and Debt Conversion

Brampton, ON March 10, 2020 – Star Navigation Systems Group Ltd. (CSE: SNA) (CSE: SNA.CN (“Star” or the “Company”) announces that on March 6, 2020, the Ontario Securities Commission (“OSC”) partially revoked the cease trade order issued against the Company on November 1, 2019 (the “CTO”) for failing to file certain outstanding continuous disclosure documents in a timely manner. The Company applied for the partial revocation order (“Partial Revocation Order”) to: a. Complete an exempt non-brokered private placement (“Private Placement”) of up to 80,000,000 units (the “Private Placement Units”) at a purchase price of \$0.025 per Unit for gross proceeds of up to \$2,000,000. Each Private Placement Unit will consist of 1 common share and 1 warrant to purchase 1 common share, exercisable at a price of \$0.035 for 12 months from the date of issuance; and b. Convert \$1,353,243 of debt (the “Debt Conversion”) held by certain shareholders into 67,662,150 units (the “Debt Conversion Units”). Each Debt Conversion Unit will be issued at a deemed price of \$0.02 per Debt Conversion Unit and consist of 1 common share and 1 warrant to purchase 1 common share, exercisable at a price of \$0.02 for 12 months from the date of issuance. (the Private Placement and the Debt Conversion are collectively referred to herein as the “Financing”) The proceeds of the Private Placement will be used to pay outstanding fees owed to the Company’s auditors as well as for other general working capital purposes. Completion of the Private Placement will allow the Company to prepare and file all outstanding continuous disclosure documents with the applicable regulatory authorities. Once those filings have been completed, the Company will apply for a full revocation of the CTO. Prior to completion of the Financing, each potential investor will receive a copy of the CTO and the Partial Revocation Order, and will be required to provide an acknowledgement to the Company that all of the Company’s securities, including the shares and warrants issued in connection with the Financing, will remain subject to the CTO until such order is fully revoked, and that the granting of the Partial Revocation Order by the OSC does not guarantee the issuance of a full revocation order in the future. In addition, in accordance with applicable securities legislation, all common shares and warrants issued pursuant to the Financing will be subject to a hold period of four months and a day from the closing date of the Financing. The Partial Revocation Order will terminate on the earlier of: (i) the completion of the Financing, and (ii) May 5, 2020, being 60 days from the date on which the Partial Revocation Order was issued.

Star Navigation Announces Correction to Press Release Announcing Private Placement, and Debt Conversion

Brampton, ON March 10, 2020 – Star Navigation Systems Group Ltd. (CSE: SNA) (CSE: SNA.CN (“Star” or the “Company”)) announces a correction to its press release entitled " Star Navigation Announces Partial Revocation Order, Private Placement, and Debt Conversion " issued today (the "Initial Press Release"). The Initial Press Release incorrectly stated that the warrant exercise price for the Debt Conversion Units and the Private Placement Units was \$0.02 and \$0.035 respectively. The correct warrant exercise price for both the Debt Conversion Units and the Private Placement Units is \$0.05. This correction does not change any other information reported in the Initial Press Release.