

**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

January 12, 2018

ITEM 3. NEWS RELEASE

Press release in the form attached as Schedule "A" was disseminated on May 1, 2019 via Globe Newswire.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company announced resignation of Directors.

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 Resignation of Directors

TORONTO, Ontario, May 1, 2019, Star Navigation Systems Group Ltd. (CSE: SNA) (CSE:SNA.CN) (OTCQB: SNAVF) ("Star" or the "Company") announces the resignations of Mr. David H. Tsubouchi, B.A., J.D., LL.D., D.S.Litt., C.DIR, and Ms. Mary Meffe, CPA, CA, C.DIR., as directors of the Company, effective April 30, 2019 and May 1, 2019 respectively. In their resignations, Mr. Tsubouchi and Ms. Meffe cited several other professional and personal commitments as reasons for their decisions. The Board thanks Mr. Tsubouchi and Ms. Meffe for their service as directors and wishes them all the best in the future.