

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

December 11, 2019

ITEM 3. NEWS RELEASE

Press release in the form attached as Schedule "A" was disseminated on December 11, 2019 via Globe Newswire.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company announced Intention to make a proposal

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 Files Notice of Intention to Make a Proposal Under the Bankruptcy and Insolvency Act (Canada) and Responds to Dissident Shareholders

TORONTO, Dec. 11, 2019 - Star Navigation Systems Group Ltd. (CSE: SNA) (CSE: SNA.CN) (OTCaB: SNAVF) ("Star" or the "Company",) announced that it has filed a notice of intention to make a proposal (the "Notice") pursuant to the provisions of part III of the Bankruptcy and Insolvency Act (Canada). The filing of the Notice has the effect of imposing an automatic 30-day stay of proceedings that will protect the Company and its assets from the claims of creditors while the Company continues to pursue its restructuring efforts. This 30-day period may be extended with the authorization of the Ontario Superior Court of Justice.

The Company also responded to the latest tactics of a dissident shareholder group and confirms that, as communicated to the dissidents and their counsel, no special meeting of shareholders of the Company (the "Shareholders") will take place on December 1, 2019. As was previously announced and reiterated to the dissidents and their counsel, the Company's board of directors have resolved to call an annual and general meeting of Shareholders on March 9, 2020.