

**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 19, 2019

ITEM 3. NEWS RELEASE

Press release in the form attached as Schedule "A" was disseminated on December 19, 2019 via Globe Newswire.

ITEM 4. SUMMARY OF MATERIAL CHANGE

The Company announced Dismissal of Injunction request.

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 SYSTEMS GROUP LTD. ANNOUNCES DISMISSAL OF INJUNCTION REQUEST

Brampton, Ontario, December 19, 2019. Star Navigation Systems Group Ltd. (CSE: SNA) (CSE: SNA.CN) (OTCQB: SNAVF) (“Star” or the “Corporation”) announces that the Commercial Court of the Ontario Superior Court of Justice (the “Court”) has dismissed the injunction requested by terminated CEO Viraf Kapadia to suspend the results of the Shareholder Meeting held on December 11, 2019, at which a new board of directors was elected. An application to the Court on the underlying merits will follow in normal course. The directors of Star are Peter M. Clausi, J. Birks Bovaird, Dr. S. Coutts, Dr. Ali Jomaa, Zachary Goldenberg, Randy Hoback and Brian Crawford. The board now consists of two Ontario lawyers, a Chartered Professional Accountant, an Ontario medical doctor, a Ph.D., a federal Member of Parliament and a highly experienced corporate finance / public company executive. Six of the directors reside in Ontario, and one in Saskatchewan. Mr. Clausi has been appointed Interim CEO. Mr. Randy Koroll returns to Star in the role of Chief Financial Officer. Mr. Barney Lassche also returns to Star, this time as VP Human Resources. Mr. Roger Peacock continues as General Counsel. Mr. Bovaird is the Chair of the Board and Mr. Crawford is the Chair of the Audit Committee. The new board intends: 1. to operate Star in the normal course of business; 2. to defend against Mr. Kapadia’s expected attempts to re-insert himself into Star; 3. to defend Star’s interests in the process initiated by Mr. Kapadia for his personal interests under the Bankruptcy and Insolvency Act; 4. to take steps to finance Star, whether directly or indirectly; 5. to bring Star into compliance with the regulators by filing the financial statements and MDA that Mr. Kapadia had failed to file, which failure resulted in a cease trade order and a halt trade order against Star; 6. to then take steps to have the cease trade and halt trade orders revoked; 7. to hold the annual shareholder meeting as soon as possible, likely in March, 2020; 8. to carry out the investigations authorized by Star’s shareholders into all related party transactions; and 9. throughout, to operate Star for the benefit of its shareholders and employees. For further information please contact Mr. Clausi at 1-416-890-1232 or Mr. Lassche at 1-647- 779-4274