

FORM 51-102F3  
MATERIAL CHANGE REPORT

1. Name and Address of Company

SponsorsOne Inc. (the "Corporation" or "SPO")  
2 Campbell Drive, Suite 307  
Uxbridge, Ontario, Canada, L9P 1H6

2. Date of Material Change

December 1, 2021.

3. News Release

News release dated December 1, 2021 was disseminated through the facilities of The Newswire and subsequently filed on SEDAR at [www.sedar.com](http://www.sedar.com).

4. Summary of Material Change

SPO announced today that it has changed its auditor from PWC LLP (the "Former Auditor") to CLEARHOUSE LLP (the "Successor Auditor").

The Former Auditor resigned as auditor of the Corporation effective September 28, 2021 and the board of directors of the Corporation appointed the Successor Auditor as its auditor effective November 17, 2021 until the next Annual General Meeting of the Corporation. The Corporation is grateful to PWC LLP for its services as the Former Auditor.

The Corporation has sent a Notice of Change of Auditor (the "Notice") to the Former Auditor and to the Successor Auditor and has received a letter from each, addressed to the securities commissions in each of Ontario, Alberta and British Columbia and the Canadian Securities Exchange stating that they agree with the information contained in the Notice. The Notice together with the letter from the Former Auditor and the letter from the Successor Auditor have been reviewed by the Corporation's audit committee and its board of directors and are available on [www.sedar.com](http://www.sedar.com).

There were no disagreements or unresolved issues with the Former Auditor on any matter of audit scope or procedures, accounting principles or policies, or financial statement disclosure. It is the Corporation's opinion that there have been no "reportable events" (as defined in National Instrument 51-102 Continuous Disclosure Obligation) between the Corporation and the Former Auditor. The Former Auditor did not provide a modified opinion in their auditor's report for the financial statements of the Corporation fiscal years ended December 31, 2019 and 2020.

5. Full Description of Material Change

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the Former Auditor and the letter from the Successor Auditor have been reviewed by the Corporation's audit committee and its board of directors and are available on [www.sedar.com](http://www.sedar.com).

There were no disagreements or unresolved issues with the Former Auditor on any matter of audit scope or procedures, accounting principles or policies, or financial statement disclosure. It is the Corporation's opinion that there have been no "reportable events" (as defined in National Instrument 51-102 Continuous Disclosure Obligation) between the Corporation and the Former Auditor. The Former Auditor did not provide a modified opinion in their auditor's report for the financial statements of the Corporation fiscal years ended December 31, 2019 and 2020.

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

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officer

For additional information please contact Gary Bartholomew, Executive Chairman of the Corporation at (647) 400 – 6977.

9. Date of Report

December 1, 2021.