

FORM 51-102F3
MATERIAL CHANGE REPORT

1. Name and Address of Company

SponsorsOne Inc. (the "Corporation")
2 Campbell Drive, Suite 820
Uxbridge, ON L9P 1H6

2. Date of Material Change

April 27, 2023.

3. News Release

News release dated April 27, 2023 was disseminated through the facilities of The Newswire and subsequently filed on SEDAR at www.sedar.com.

4. Summary of Material Change

On April 27, 2023, the Corporation announced that it will not meet the following filing deadlines:

- Audited Annual Financial Statements and Management Discussion and Analysis for the year ended December 31, 2022 due on or before May 1, 2023 (the "Annual Filings");
- Management prepared Financial Statements and Management Discussion and Analysis for the quarter ended March 31, 2023 due on or before May 30 2023 (the "Q1 Filings"); and
- CEO and CFO certificates relating thereto;

SPO does not expect to be able to meet these filing deadlines but its internal audit work has commenced and it now expects to complete the Annual Filings by July 3, 2023 and the Q1 filings by July 31, 2023.

Financial conditions and auditor availability impacted the Corporations ability to prepare for, and pay for, its Annual Financial Statements and Annual MD&A.

SPO made an application to the Ontario Securities Commission to approve a temporary management cease trade order ("MCTO") under NP 12-203, which was denied.

5. Full Description of Material Change

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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

April 27, 2023.