Form 51-102F3 MATERIAL CHANGE REPORT

Item 1. Name and Address of Reporting Issuer

Plus Global Ventures, Ltd. (the "Company") c/o 2600-1066 West Hastings St. Vancouver, British Columbia, V6E 3X1

Item 2. Date of Material Change

September 15, 2014

Item 3. News Release

The news release was disseminated on September 15, 2014 through Market News and Stockwatch and subsequently filed on SEDAR.

Item 4. <u>Summary of Material Changes</u>

The Company announced that it had entered into a letter of intent (the "**Letter of Intent**") with a private British Columbia company conducting business as "Get Set" (the "**Target**") regarding the acquisition by the Company of the Target. Under the terms of the Letter of Intent, Plus8 has agreed to acquire all of the outstanding shares of the Target from its shareholders in exchange for the issuance of 70,000,000 of the Company's shares.

In addition, the Company announced that it will be conducting a private placement financing of up to 15,000,000 units (the "Units") at a price of \$0.05 per Unit to raise gross proceeds of up to \$750,000 (the "Financing"). Each Unit will consist of one common share of the Company and one-half of one common share purchase warrant (each whole warrant, a "Warrant"). Each Warrant will be exercisable into an additional common share of the Company at an exercise price of \$0.15 for a period of 18 months following closing of the Financing. Subject to execution of satisfactory loan and security documentation, the Company intends to use up to \$500,000 of the proceeds of the Financing for a bridge loan to the Target for the purpose of expanding the Target's business. The remaining proceeds will be used for working capital.

The Company also announced that it intends to change its name to "Proficio Capital Corp."

Item 5. Full Description of Material Change

Please see the attached news release.

<u>Item</u> 6. <u>Reliance on subsection 7.1(2) of National Instrument 51-102</u>

Not applicable.

Item 7. <u>Omitted Information</u>

Not applicable.

Item 8. <u>Executive Officer</u>

For further information, please contact Martin Woodward, President, at 604-317-

3367.

Item 9. <u>Date of Report</u>

September 17, 2014



NOT FOR DISTRIBUTION TO UNITED STATES NEWSWIRE SERVICES OR FOR DISSEMINATION IN THE UNITED STATES

FOR IMMEDIATE RELEASE

September 15, 2014

Plus8 Global Ventures Announces Execution of Letter of Intent, Private Placement Financing and Name Change

Vancouver, British Columbia, September 15, 2014 – Plus Global Ventures, Ltd. (CSE: PGT), ("Plus or the "Company") announces that it has entered into a non-binding letter of intent (the "Letter of Intent") regarding the acquisition of all of the outstanding shares of a private British Columbia company conducting business as "Get Set" (the "Target") (the "Proposed Transaction"). The Target is preparing to launch a unique loyalty rewards program utilizing transfer spending and a direct sales platform that will enable families or individuals to vacation and travel more often and more cost effectively.

Under the terms of the Letter of Intent, Plus8 has agreed to acquire all of the outstanding shares of the Target from its shareholders in exchange for the issuance of 70,000,000 Plus8 shares (the "Plus8 Shares"). Approximately 66,600,000 of the Plus8 Shares will be subject to an escrow and an earn-out formula and will vest over a period of five years upon the Target meeting certain performance milestones. Following completion of the Proposed Transaction, the Company will be focused primarily on the Business of the Target. Completion of the Proposed Transaction is subject to, among other things, the satisfactory completion of due diligence by both parties, the execution of definitive documentation, written approval of a majority of the shareholders of Plus8 and approval of the Canadian Securities Exchange (the "CSE"). There is no assurance that the Proposed Transaction will be completed. As a condition to CSE approval, the Company anticipates that it will be required to prepare and file a listing statement containing detailed disclosure on the Target, the Business and the impact of the Proposed Transaction on the Company.

The Company also announces that it is proceeding with a proposed private placement financing of up to 15,000,000 units ("Units") at a price of \$0.05 per Unit to raise gross proceeds of up to \$750,000 (the "Financing"). There is no minimum Financing. Each Unit will consist of one common share of the Company and one-half of one common share purchase warrant (each whole warrant, a "Warrant"). Each Warrant will be exercisable into an additional common share of the Company at an exercise price of \$0.15 for a period of 18 months following closing of the Financing. All securities issued pursuant to the Financing will be subject to a statutory hold period of four months plus one day. Subject to execution of satisfactory loan and security documentation, the Company intends to use up to \$500,000 of the proceeds of the Financing for a bridge loan to the Target for purposes of expanding the Business. The bridge loan will be secured by all of the assets of the Target. The remaining proceeds will be used for working capital.

The Financing will be conducted in reliance upon certain prospectus exemptions, including the exemption allowing issuers to raise capital by distributing securities to existing shareholders. All shareholders of the Company who are resident in any province of Canada other than Newfoundland and who hold common shares of the Company as of September 12, 2014 may acquire Units pursuant to the Financing. If the Financing is over-subscribed, the Units will be allocated pro rata among all subscribers. Existing shareholders of the Company who are interested in participating in the Financing should contact the Company.

The Company also announces that it intends to change its name to "Proficio Capital Corp." (the "Name Change"). The Name Change is subject to approval of the CSE. The Company will provide a further update on the Name Change once available.

The Canadian Securities Exchange or any other securities regulatory authority has not reviewed and does not accept responsibility for the adequacy or accuracy of this news release that has been prepared by management.

Listing: CSE- Symbol: PGT

Shares issued: 12,454,850

Contact: Martin Woodward, President, Plus Global Ventures, Ltd. - 604-317-3367.

Forward Looking Information

This news release contains forward looking statements relating to the Proposed Transaction, the Financing and the Name Change. Forward looking statements are often identified by terms such as "will", "may", "should", "intends", "anticipates", "expects", "plans" and similar expressions. All statements other than statements of historical fact, included in this release are forward looking statements that involve risks and uncertainties. These risks and uncertainties include, without limitation, the risk that the Proposed Transaction will not be completed due to, among other things, failure to execute definitive documentation, failure to receive the approval of the CSE and the Company's shareholders, as well as the risk that the Company will not be able to find suitable investors for the Financing. There can be no assurance that any forward looking statements will prove to be accurate and actual results and future events could differ materially from those anticipated in such statements.

The Company cannot guarantee that any forward looking statement will materialize and the reader is cautioned not to place undue reliance on any forward looking information. Such information, although considered reasonable by management at the time of preparation, may prove to be incorrect and actual results may differ materially from those anticipated. Forward looking statements contained in this news release are expressly qualified by this cautionary statement. The forward looking statements contained in this news release are made as of the date of this news release and the Company will only update or revise publicly any of the included forward looking statements as expressly required by Canadian securities laws.