

**FORM 51-102F3
MATERIAL CHANGE REPORT**

1. Name and Address of Company:

FIRESWIRL TECHNOLOGIES INC.
2823-595 Burrard Street, Three Bentall Centre
Vancouver, BC V7X 1L4

2. Date of Material Change:

The material change described in this report occurred on September 22, 2015.

3. News Release:

On September 23, 2015, Fireswirl Technologies Inc. (the "**Company**") issued a news release through the facilities of Marketwire. A copy of the news release announcing the material change is set out at Schedule "A" to this report.

4. Summary of Material Change:

The Company announced that Tony Lau had resigned as the Chief Executive Officer, President, Chief Technology Officer and Director of the Company and that Lawrence Ng had been appointed as Interim Chief Executive Officer and as a Director of the Company.

5. Full Description of Material Change:

See attached news release at Schedule "A" to this report.

6. Reliance on Subsection 7.1(2) of National Instrument 51-102

Not applicable.

7. Omitted Information:

Not applicable.

8. Executive Officer:

The following executive officer of the Company is knowledgeable about the material change and this report and may be contacted respecting the material change and this report:

Ji Yoon
Chairman
Telephone: (604) 216-7304

9. Date of Report:

September 28, 2015.

SCHEDULE "A"



Fireswirl
Technologies Inc.

FIRESWIRL ANNOUNCES APPOINTMENT OF NEW INTERIM CHIEF EXECUTIVE OFFICER

VANCOUVER, British Columbia, September 23, 2015 – Fireswirl Technologies Inc. (TSXV: FSW) ("**Fireswirl**" or the "**Company**") announced today that, effective as of the date hereof, Tony Lau has resigned as the Chief Executive Officer, President and Chief Technology Officer of the Company and as a member of the Company's board of directors (the "**Board**"). Mr. Lawrence Ng has been appointed to replace Mr. Lau as the Company's Interim Chief Executive Officer and has been appointed to the Board, effective immediately.

Ji Yoon, the Chairman of the Board commented: "On behalf of the Board, I wish to thank Tony for his years of tireless devotion and many contributions to Fireswirl. We have appointed a very experience senior executive who can continue to drive our business forward and maximize long-term shareholder value. The Board has complete confidence that Lawrence is the right person to be our next CEO "said Mr. Yoon, "We wish Tony all the best in his future endeavours."

Mr. Lau submitted his resignation to the Board today and strongly recommended that the Board implement its succession plan and name Lawrence Ng as CEO.

Mr. Lawrence Ng has over 18 years of experience in the information technology and financial sectors. Mr. Ng lived in Mainland China between 2004 and 2013 and has built a strong business network in the country. He found, and eventually sold, a software company with its certified, customer-facing products still being deploying in major casinos in Macau to date.

For the past 7 years, Lawrence has brought investments into China and represented several overseas companies, including Datacash Inc. (a UK-listed payment company which was subsequently acquired by Mastercard) and a VC-backed company which acquired Yaolan.com (the largest mother-and-baby internet portal in China at the time) to carry out business development and acquisitions in China. He was also in charge of the restructuring plan of a US-listed company, SGLA, in its fund-raising process. His area of experience includes online payment, electronic gaming, e-commerce, internet portals, healthcare and entertainment.

He is a Chartered Financial Analyst in Hong Kong and is a graduate from the University of Hong Kong in Computer Science.

Lawrence Ng, Interim CEO commented: "I am honored to have been appointed to take this role, and excited about the possibilities that lie in our future," said Lawrence Ng. "The company is well-positioned to tap into new opportunities during this time of strategic transformation. I look

forward to working with the Board and the executive team as we embark on this exciting journey."

About Fireswirl

Fireswirl Technologies Inc. (TSXV: FSW) is focused on creating transactional revenue by engineering electronic and mobile commerce solutions for content providers. The Company's technology has broad applications for solutions requiring multiple payment interfaces, multicurrency and multi-language capabilities. Fireswirl's solutions can be adapted to any industry seeking high volume or micro-payment solutions involving a wide base of users through internet or wireless applications.

For further information, please contact:

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Chairman
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Website: www.fireswirl.com

Neither TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.

This press release contains certain forward-looking statements that reflect the current views and/or expectations of Fireswirl with respect to the Company's business and future events. The reader is cautioned that forward-looking statements are not guarantees of future performance and involve known and unknown risks, uncertainties, assumptions and other factors which are difficult to predict and may cause actual results or events to differ materially from those anticipated in such forward-looking statements. Forward-looking statements are based on the then-current expectations, beliefs, assumptions, estimates and forecasts about the Company's business and the industry and markets in which the Company operates. Forward-looking statements are not guarantees of future performance and involve risks, uncertainties and assumptions which are difficult to predict. Investors are cautioned that all forward-looking statements involve risks and uncertainties. These risks, as well as others, could cause actual results and events to vary significantly. Accordingly, readers should not place undue reliance on forward-looking statements, which are qualified in their entirety by this cautionary statement. Fireswirl does not undertake any obligation to release publicly any revisions for updating any voluntary forward-looking statements, whether as a result of new information, future events or otherwise, except as required by applicable securities laws.