

MATERIAL CHANGE REPORT

1. Reporting Issuer:

FIRESWIRL TECHNOLOGIES INC.
2823 – 595 Burrard Street
Vancouver, British Columbia
V7X 1L4

2. Date of Material Change:

The material change described in this report occurred on March 24, 2017.

3. News Release:

On March 24, 2017, Fireswirl Technologies Inc. (the "Company") issued a press release through the facilities of Marketwired.

4. Summary of Material Change:

On March 24, 2017, the Company announced that it completed the acquisition of 40% of the outstanding common shares ("Shares") of AMZON (HK) Limited ("AMZON") from the sole shareholder (the "Vendor") in consideration for an aggregate purchase price of HK\$4.8 million (approximately C\$800,000), pursuant to its previously announced share purchase agreement dated February 3, 2017 (the "Agreement").

5. Full Description of Material Change:

On March 24, 2017, the Company announced that it completed the acquisition of 40% of the outstanding Shares of AMZON from the Vendor in consideration for an aggregate purchase price of HK\$4.8 million (approximately C\$800,000), pursuant to its previously announced share purchase agreement dated February 3, 2017. In accordance with the Agreement, the Company expects to acquire an aggregate of 60% of the outstanding Shares from the Vendor.

The Company has also appointed two (2) out of three (3) directors to the board of directors of AMZON.

Fireswirl expects to complete the acquisition of an additional 10% of the outstanding Shares from the Vendor in consideration for an aggregate purchase price of HK\$1.2 million (approximately C\$200,000) within 30 days and expects to complete the acquisition of an additional 10% of the outstanding Shares from the Vendor in consideration for an aggregate purchase price of HK\$1.2 million (approximately C\$200,000) within 30 days thereafter.

Completion of the additional purchases of Shares by the Company remains subject to customary closing conditions pursuant to the Agreement. AMZON is a private company

incorporated pursuant to the laws of the Hong Kong Special Administrative Region of the People's Republic of China.

AMZON is in the business of providing multimedia and interactive marketing solutions, specializing in 3D visualizations, computer graphics and digital design. It has also developed and deployed AR and VR applications for customers in the property and sports segments. In the property segment, AMZON VR and AR applications are mainly deployed for sales and promotional use. In the sports segment, AMZON has developed its owned branded VX System, which integrates seamlessly with VR technology and indoor cycling applications.

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
Interim Chief Financial Officer and Chairman
Telephone: (604) 540-8805

9. Date of Report:

March 24, 2016