

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 April 20, 2017.

3. News Release:

On April 21, 2017, Fireswirl Technologies Inc. (the "Company") issued a news release through the facilities of CNW Newswire.

4. Summary of Material Change:

The Company announced that further to its previous news release, it has completed the acquisition of an additional 10% of the outstanding common shares ("Shares") of AMZON (HK) Limited ("AMZON") from the vendor in consideration for an aggregate purchase price of HK\$1.2 million (approximately C\$200,000) (the "Second Installment").

5. Full Description of Material Change:

The Company announced that, further to its previous news release, it has completed the Second Installment.

In accordance with the share purchase agreement dated February 3, 2017 (the "Agreement"), the Company agreed to acquire an aggregate of 60% of the outstanding Shares from the vendor. As of the date hereof, and following completion of the Second Installment, the Company has acquired an aggregate of 50% of the outstanding Shares from the vendor. The Company expects to acquire the remaining 10% of the outstanding Shares from the vendor within 30 days. 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:

April 21, 2017