

**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 May 12, 2017.

**3. News Release:**

On May 15, 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 releases, 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 "Third Installment").

**5. Full Description of Material Change:**

The Company announced that, further to its previous news releases, it has completed the Third Installment. The Third Installment represents the final tranche of Fireswirl's acquisition of Shares pursuant to its previously announced share purchase agreement dated February 3, 2017 (the "Agreement").

As of the date hereof, and following completion of the Third Installment, the Company owns 60% of the outstanding Shares.

**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:**

May 15, 2017