

FORM 51-102F3

MATERIAL CHANGE REPORT

1. Reporting Issuer:

FIRESWIRL TECHNOLOGIES INC.
1906 Eighth Avenue
New Westminster, British Columbia
V3M 2T3

2. Date of Material Change:

The material change described in this report occurred on May 31, 2017.

3. News Release:

On June 1, 2017, Fireswirl Technologies Inc. (the "**Company**") issued a press release through the facilities of CNW Newswire.

4. Summary of Material Change:

The Company announced that it has completed the previously announced sale of its controlling interest in Beijing Xingchang Xinda Technology Development Co., Ltd. ("**XCXD**") to, *inter alia*, the shareholders of XCXD (the "**Purchasers**") in consideration for an aggregate of 6,058,673 common shares of the Company held by the Purchasers (the "**Consideration Shares**").

5. Full Description of Material Change:

The Company announced that it has completed the previously announced sale of its controlling interest in XCXD to, *inter alia*, the Purchasers in consideration for the Consideration Shares.

The Company intends to cancel the Consideration Shares and return them to treasury. Once the Consideration Shares have been cancelled, the Company will have 47,512,612 common shares issued and outstanding. As additional consideration, the Company agreed to settle XCXD's outstanding indebtedness to the Company and certain of its subsidiaries in consideration for RMB 3,500,000 (approximately C\$700,000).

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
Chief Financial Officer
Telephone: (604) 540-8805

9. Date of Report:

June 1, 2017