

**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 6, 2018.

**3. News Release:**

On April 6, 2018, Fireswirl Technologies Inc. (the "**Company**") issued a news release through the facilities of CNW Newswire.

**4. Summary of Material Change:**

On April 6, 2018, the Company announced that it had filed amended and restated condensed interim financial statements and related management discussion and analysis for the three month period ended March 31, 2017, the three and six month periods ended June 30, 2017 and the three and nine month periods ended September 30, 2017.

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

On April 6, 2018, the Company announced that it had filed amended and restated condensed interim financial statements and related management discussion and analysis for the three month period ended March 31, 2017, the three and six month periods ended June 30, 2017 and the three and nine month periods ended September 30, 2017. The amendment and restatement was made to derecognize the assets and liabilities of Fireswirl's former subsidiary, Beijing XingChang XinDa Technology Development Co. Ltd. ("XCXD"), from its consolidated statement of financial position as at March 31, June 30 and September 30, 2017 and to cease reporting operating losses of XCXD effective as of January 1, 2017 for the respective reporting periods.

**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 6, 2018.