

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1: Name and Address of Reporting Issuer

VPN Technologies Inc. (the “Company”)
Suite 400 – 1681 Chestnut Street
Vancouver, BC V6J 4M6

Item 2: Date of Material Change

December 2, 2022 and December 5, 2022.

Item 3: News Release

A news release was issued and disseminated on December 2, 2022 and filed on SEDAR (www.sedar.com).

Item 4: Summary of Material Changes

The Company announced that it has upgraded to the OTCQB® and appointed Bernard O’Brien as a director, as further described in Item 5 below.

Item 5: Full Description of Material Change

The Company announced that effective December 5, 2022, it commenced trading on the OTCQB® under the symbol, “DVPNF”. The Company has chosen to trade on this US marketplace to provide current and future US-based investors with greater access, ease of trading, home country disclosure, current financial disclosures and Real-Time Level 2 quotes on www.otcmarkets.com.

The Company appointed Burns, Figa and Will, Attorneys, to provide guidance with respect to its eligibility to meet the requirements of the OTCQB® and to advise the Company on its responsibilities for complying with its U.S. disclosure obligations under the Securities Act of 1934 and Rule 12g3-2 promulgated thereunder in connection with the OTCQB® upgrade and the OTCQB® standards for international companies.

The Company also announced the appointment of Bernard O’Brien as a member of the board of directors of the Company, effective December 2, 2022.

Bernard O’Brien has worked with the cruise lines for 12 years as an Information Systems Fleet Manager. He has a range of experience in the cruise industry across 23 cruise ships with three Fleet Supervisors and 80 Managers.

Mr. O’Brien has spearheaded the rollout of five new build cruise ships and introduced the Fionet pandemic platform to achieve connectivity, oversight, and real-time intelligence for vessels of all sizes.

Item 6: Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

Not applicable.

Item 7: Omitted Information

None.

Item 8: Executive Officer

For further information, please contact:

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Item 9: Date of Report

December 5, 2022.