

**Form 51-102F3**  
***Material Change Report***

**1. Name and Address of Company**

**Imagination Park Entertainment Inc.**  
700-838 W Hastings Street  
Vancouver, BC, V6C 0A6

(the “Company”)

**2. Dates of Material Change(s)**

March 13, 2017

**3. News Release(s)**

A news release was issued on March 13, 2017 and disseminated via The Newswire pursuant to section 7.1 of National Instrument 51-102.

**4. Summaries of Material Changes**

Imagination Park enters into shares for debt transaction.

**5. Full Description of Material Changes**

News Releases dated March 13, 2017 – See Schedule “A”

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

Not applicable.

**7. Omitted Information**

No information has been omitted.

**8. Executive Officer**

Mr. Gabriel Napora, CEO of the Company, is knowledgeable about the material change contained herein and may be reached at (310) 310-4028.

**9. Date of Report**

This report is dated March 13, 2017

SCHEDULE "A"  
to the Material Change Report dated March 13, 2017

**Vancouver, BC – March 13, 2017** – Imagination Park Entertainment Inc. (CSE: IP) (OTC: IPNFF) ("Imagination Park" or the "Company"):

Further, the Company has entered into debt settlement agreements with officers, directors and consultants of the Company pursuant to which the Company has agreed to issue an aggregate of 7,926,157 common shares at a deemed price of \$0.05 per Share (the "**Transaction**"). The amount of indebtedness settled by the Transaction is \$396,307.94. The Company determined to satisfy this outstanding indebtedness with shares in order to preserve its cash for operations.

All securities issued pursuant to the Transaction will be subject to a four-month and one-day hold period. The price of the shares were reserved by way of confidential price reservation pursuant to the policies of the Canadian Securities Exchange.