Form 51-102F3 Material Change Report

Item 1 Name and Address of Company

ePlay Digital Inc. #1739 - 246 Stewart Green SW Calgary, AB T3H3C8

Item 2 Date of Material Change

June 5, 2019

Item 3 News Release

A news releases was issued and disseminated through marketwired.com and subsequently filed on SEDAR (www.sedar.com) and the CSE website.

Item 4 Summary of Material Change

The Company closed the first tranche of a non-brokered private placement for \$450,000 comprised of 5,625,000 units at \$0.08 per unit with each unit consisting of one common share and one whole warrant exercisable at \$0.15 for a two-year term. The company continues to raise additional funds up to \$750,000.

In addition, the Company will also issue 460,300 common shares for the settlement of current debts incurred to insiders and a consultant of the Company representing a total of \$46,030.

The Company also extended the term on 1,000,000 outstanding warrants previously issued to a single third-party investor exercisable at \$0.15 from June 9, 2019 to December 9, 2020.

Item 5 Full Description of Material Change

See schedule attached – press release on June 5, 2019

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

The following senior officer of the Company is knowledgeable about the material change and this report:

Trevor Doerksen, CEO, and Director Telephone: (403) 775-9475 or info@eplaydigital.com

Item 9 Date of Report June 5, 2019

Schedule "A"





FOR IMMEDIATE RELEASE Los Angeles June 5, 2019

ePlay and 8i Announce Augmented Reality Partnership and L.A. AR Studio

ePlay and 8i team up to offer Augmented Reality Fan Zones for sports, esports, and entertainment.

ePlay Digital Inc. (CSE:EPY) today announced its partnership with 8i, a leading volumetric video company with facilities in Los Angeles, Seoul, Tokyo, Wellington, and Seattle. ePlay will integrate 8i hardware and content used for creating and publishing 3D avatars into ePlay's sports, esports, and entertainment mobile game platform and Fan Zones. The collaboration increases ePlay's presence in Los Angeles, dramatically decreases development time for adding celebrities and athletes into Big Shot games, and creates new sponsorship and advertising revenues for the two companies. ePlay recently announced that Big Shot is expected to generate an average esports, and in-app purchase revenue per daily active user (ARPDAU) of USD\$1.46. The new features, advertising, and sponsorship revenues from this partnership are expected to add USD\$0.03 ARPDAU in 2019 and drive ePlay's gross margin rate to over 80% in 2020.

"We are thrilled to work with ePlay to advance our technology and its applications in sports, esports, and entertainment," says Hayes Mackaman, CEO of 8i. "Building 8i volumetric capture into Fan Zones and mobile games is an exciting focus for our partnership with ePlay."

Fan Zones featuring 8i remote Augmented Reality (AR) video booth technology and ePlay's augmented reality game platform, Big Shot, are being planned and proposed for several international sports, esports, and entertainment events starting later this year. Using Augmented Reality fans and stars are beamed directly from their physical real-world directly into the Big Shot virtual world on their mobile phone.

The result is a global first. The first time a user can step inside an AR studio and enter a mobile game directly with their new 3D volumetric scan. It's the ultimate in fandom. Fans, brands, influencers, and athletes can be scanned in 3D and then upload the result to ePlay's mobile games as an avatar for challenging friends and meeting athletes in augmented reality.

"ePlay is building users and celebrities into mobile games in ways that have never been seen before," says Trevor Doerksen, CEO of ePlay Digital. "8i volumetric capture drastically decreases 3D development time and creates unique ingame 3D and augmented reality experiences."

Lenedu.com found nearly <u>59% of Fortnite users</u> surveyed spent an average of USD\$84.67 on their avatars and other in-app purchases. Pokemon Go and Fortnite games demonstrates the success of mobile games driving revenues through skins and avatars.

Augmented Reality Sponsors and Advertisers contact:

Los Angeles - (310) 684-3857 ext 27; Toronto - (647) 435-3591 ext 27; Calgary - (403) 775-9475 ext 2.

The Company advises it has closed a non brokered private placement for 5,625,000 units offered at \$0.08 per unit, for an aggregate total of \$450,000. Each unit consists of one common share and one share purchase warrant exercisable at \$0.15 per share for a two year term. No finders fees were paid in connection with the placement. In addition, the Company will

also issue 460,300 common shares for the settlement of current debts incurred to insiders and a consultant of the Company representing a total of \$46,030.

The Company also wishes to announce that it has extended the term on 1,000,000 outstanding warrants previously issued to a single third party investor exercisable at \$0.15 from June 9, 2019 to December 9, 2020.

About ePlay

ePlay Digital Inc. is a mobile game creator and publisher specializing in sports, esports and entertainment augmented reality titles, including their new flagship title Big Shot Basketball. ePlay is operated by an award-winning team of sports, gaming and esports leaders as well as broadcast and digital technology industry experts, software engineers and athletes who have brought dozens of game titles to market for companies including Time Warner Cable, ESPN, Sony Pictures, AXS TV, Intel, AXN, Fiat, CBS, and others.

ePlay's wholly owned subsidiary, Mobovivo esports specializes in augmented reality, mobile game development and mobile esports streaming.

About 8i

8i is a volumetric video technology company on a mission to improve the way we communicate, educate, and capture and share our memories and experiences. Our technology creates the most authentic and realistic human performances in augmented and virtual reality.

NBA is a registered trademark of NBA in the United States and other countries. Apple, App Store, and iPhone are registered trademarks of Apple Inc. in the United States and other countries.

Further Information

Further details are available under the Company's profile on SEDAR at www.sedar.com, and the Company's profile on the CSE's website at www.thecse.com/

For further media information, or to set up an interview, please contact:

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Website: www.eplaydigital.com

Canadian Securities Exchange (CSE): Symbol EPY

Deutsche Boerse Xetra - Frankfurt Stock Exchange: Symbol 2NY2; WKN: A2AN4D; ISIN CA26885W1041