

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

**Item 1.        Name and Address**

ePlay Digital Inc. (the “Company”)  
2464 - 246 Stewart Green Dr SW  
Calgary, AB  
T3H3C8

**Item 2.        Date of Material Change**

June 25, 2021

**Item 3.        News Release**

The news release describing the material change was disseminated on June 28, 2021 through Accesswire and filed on SEDAR.

**Item 4.        Summary of Material Change**

The Company announced the closing of its previously announced acquisition of Holo3D Technologies Inc. by the issuance of 12,000,000 common shares at a deemed price of \$0.145833 per share.

The Company also announced that Apple has approved the Klocked App for release to the Apple App Store and the Company has released the first beta version of Klocked to the first phase of early access users.

This transaction is not at arms-length as the CEO of the Company has a shareholder interest in the private company being acquired. The Company is relying upon certain exemptions available to it under National Instrument 61-101.

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

**5.1        *Full Description of Material Change***

The Company announced the closing of its previously announced acquisition of start-up augmented reality marketing company, Holo3D Technologies Inc. by the issuance of 12,000,000 common shares at a deemed price of \$0.145833 per share.. The Company also announced that Apple has approved the Klocked App for release to the Apple App Store and the Company has released the first beta version of Klocked to the first phase of early access users.

The company previously announced the Klocked advisory team includes technology and media executives [Danielle Quatrochi](#) former MapMyRun, Waylon Ian Chin and Joey Brander at First Serve Capital, Mo Iqbal of Sweatworks, and Micheal Smith former Olympian attending the Tokyo Olympics next month as a broadcaster. The much anticipated full release of Klocked will follow the Beta release stage.

This transaction is not at arms-length as the CEO of the Company has a shareholder interest in the private company being acquired. The Company is relying upon certain exemptions available to it under National Instrument 61-101.

**5.2        *Disclosure for Restructuring Transactions***

Not applicable.

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

Not applicable.

**Item 7. Omitted Information**

No information has been omitted in respect of this material change.

**Item 8. Executive Officer**

The following executive officer of the Company is knowledgeable about the material change disclosed in this report and may be contacted as follows:

Trevor Doerksen, President  
Telephone: 403-775-9475

**Item 9. Date of Report**

June 30, 2021.