

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

**Item 1 Name and Address of Company**

SpotLite360 IOT Solutions, Inc. (the “Company”)  
Suite 810 - 789 West Pender Street  
Vancouver, British Columbia V6C 1H2

**Item 2 Date of Material Change**

August 26, 2022

**Item 3 News Release**

A news release was disseminated on August 26, 2022 through Globe Newswire and subsequently filed on SEDAR and posted on the CSE disclosure hall.

**Item 4 Summary of Material Change**

On August 26, 2022, the Company closed the previously announced acquisition of a 100% equity interest in Reti Capital Corp. (“RETI”), and in connection thereof, acquired a 100% equity interest in Back to the Digital, Inc. (“BTTD”). As consideration for the acquisition, the Company issued 13,250,000 common shares (the “Consideration Shares”) to the shareholders of RETI at a deemed price \$0.08 per Consideration Share. Upon the acquisition of RETI, the Company immediately assumed the letter of intent between RETI and BTTD, and acquired all of the equity of BTTD pursuant to a definitive agreement.

**Item 5 Full Description of Material Change**

The Company announced that it has closed the previously announced acquisition of RETI and BTTD. As consideration for the acquisition, the Company issued 13,250,000 Consideration Shares to the shareholders of RETI at a deemed price \$0.08 per Consideration Share. The Company relied on the prospectus and registration exemption under section 2.16 of National Instrument 45-106 (take-over bid exemption) in issuing the consideration shares for RETI; these Consideration Shares are not subject to a hold period.

The acquisition of BTTD consisted of the issuance of 1,000,000 common shares of the Company which were issued at \$0.08 per share and US \$50,000 cash. Additionally, BTTD has a twelve-month stock based earn-out based on exceeding certain revenue targets. The consideration shares issued for the BTTD acquisition and any subsequent earn-outs are subject to a four (4) month and one (1) day hold period from issuance.

None of the securities issued in connection with the acquisition of RETI or BTTD have been registered under the United States Securities Act of 1933, as amended (the "1933 Act"), and none of them have been offered or sold in the United States absent registration or an applicable exemption from the registration requirements of the 1933 Act. This news release shall not constitute an offer to sell or a solicitation of an offer to buy nor shall there be any sale of the securities in any state where such offer, solicitation, or sale would be unlawful.

**Item 5.2 Disclosure for Restructuring Transactions**

Not applicable.

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

Not applicable.

**Item 7 Omitted Information**

Not applicable.

**Item 8 Executive Officer**

James Greenwell, Chief Executive Officer

Business Telephone: 604-687-2038

Facsimile: 604-687-3141

**Item 9 Date of Report**

September 2, 2022