

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

**Item 1 Name and Address of Company**

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

**Item 2 Date of Material Change**

December 21, 2022

**Item 3 News Release**

The news release was posted under the Company’s SEDAR profile.

**Item 4 Summary of Material Change**

The Company announced the settlement of an aggregate \$78,375 of debt through the issuance of 653,125 common shares of the Company (the “Shares”) at a deemed price of \$0.12 per Share (the “Debt Settlement”) to a creditor of the Company.

**Item 5 Full Description of Material Change**

The Company announced that its board of directors has approved the Debt Settlement, pursuant to which the Company issued 653,125 Shares at a deemed price of \$0.12 per Share to the Creditor.

All securities issued will be subject to a statutory hold period which will expire on the date that is four months and one day from the date of issuance.

**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**

Tim Harvie, CEO

Business Telephone: 604-687-2038

Facsimile: 604-687-3141

**Item 9 Date of Report**

December 21, 2022