

**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, BC V6C 1H2

**Item 2 Date of Material Change**

January 27, 2023

**Item 3 News Release**

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

**Item 4 Summary of Material Change**

The Company announced that it issued 736,842 common shares at a deemed price of \$0.095 per share to settle a debt related to a marketing agreement.

**Item 5 Full Description of Material Change**

The Company announced that it issued \$70,000 worth of common shares in the capital of the Company in full satisfaction of a debt related to a marketing agreement. Pursuant to the debt settlement, the Company issued 736,842 common shares at a deemed price of \$0.095 per common share to the creditor.

All securities issued are subject to a statutory hold period which will expire on the date that is four months and one day from the date of issuance in accordance with Canadian Securities Laws.

None of the securities issued in connection with Debt Settlement will be registered under the United States Securities Act of 1933, as amended (the "1933 Act"), and none of them will be 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**

Tim Harvie, CEO

Business Telephone: 604-687-2038

Facsimile: 604-687-3141

**Item 9 Date of Report**

January 30, 2023