

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

NetCents Technology Inc. (“NetCents” or the “Company”)
350 – 375 Water Street
Vancouver, British Columbia
V6B 5C6

Item 2. Date of Material Change

January 5, 2022

Item 3. News Release

A news release dated January 5, 2022 was disseminated to the Canadian Securities Exchange and through various other approved public media and filed on SEDAR with applicable securities commissions. (the “News Release”).

Item 4. Summary of Material Change

The Company announced the addition of Ms. Sholeh Atash as Chief Operating Officer, effective January 5, 2022.

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

The Company announced the addition of Ms. Sholeh Atash as Chief Operating Officer, effective January 5, 2022.

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

Not applicable

Item 8. Executive Officers

Clayton Moore
CEO
claytonmoore@netcents.com
Tel: 604 633-9967

Item 9. Date of Report

January 6, 2022