

**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 7, 2022

**Item 3. News Release**

The Company disseminated a news release on January 7, 2022, and subsequently filed a copy on thescs.com and sedar.com (the “News Release”).

**Item 4. Summary of Material Change**

The Company announced the appointment of Jennifer Lowther as President, effective January 7, 2022.

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

**5.1 Full Description of Material Change**

The Company announced the appointment of Jennifer Lowther as President, effective January 7, 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  
Tel.: (604) 633-9967

**Item 9. Date of Report**

January 12, 2022