Form 51-102F3

Material Change Report

Item 1 Name and Address of Issuer

Looking Glass Labs Ltd. (formerly BluKnight Aquafarms Inc.) (the "**Issuer**") 810 – 789 West Pender Street Vancouver, BC V6C 1H2

Item 2 Date of Material Change

December 29, 2022

Item 3 News Release

The news release was disseminated through Cision Newswire on December 29, 2022 and subsequently filed on SEDAR.

Item 4 Summary of Material Change

The Issuer announced the resignation of Carl Chow from its board of directors.

The Issuer announced the appointment of Lucas Russell-Stemshorn to the board of directors in place of Carl Chow.

For more information on the appointement of Lucas Russell-Stemshorn and resignation of Carl Chow, please see the Company's news release dated December 29, 2022 filed under the Issuer's profile on SEDAR.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

A full description of the material change is described above in Item 4 and in the News Release dated December 29, 2022 filed on SEDAR at www.sedar.com.

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 Officer

Dorian Banks, Chief Executive Officer Business Telephone: 604-687-2038

Item 9 Date of Report

December 29, 2022