

Form 51-102F3

Material Change Report

Item 1 Name and Address of Issuer

Looking Glass Labs Ltd. (the “**Issuer**”)
1890 – 1075 West Georgia Street
Vancouver, BC V6E 3C9

Item 2 Date of Material Change

December 18, 2023

Item 3 News Release

The news releases were disseminated through GlobeNewswire on December 18, 2023 and was subsequently filed on SEDAR+.

Item 4 Summary of Material Change

The Issuer announced the appointment of Jared Gurfein as the Chief Executive Officer (“**CEO**”) of the Company, with immediate effect.

The Issuer also announced the resignation of Dorian Bank as the CEO of the Company and from all director and officer positions of the Company’s subsidiaries, with immediate effect.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The Issuer announced the appointment of Jared Gurfein as the CEO of the Company as of December 18, 2023.

Jared L. Gurfein, Esq. began his legal career as a law clerk to the Honorable Milton Pollack, (USDC-SDNY) in which he helped author leading cases relating to insider trading, securities law and public exchanges. Subsequently he was a Mergers & Acquisition and Corporate Finance lawyer with Skadden, Arps, Slate, Meagher & Flom LP, followed by his role as Deputy General Counsel and later General Counsel of NTL Incorporated (now Virgin Media). Subsequently he co-founded Lucid Absinthe as President & CEO, legalizing Absinthe in the USA after a 95-year ban, selling the Company for a significant return to its investors. Currently Mr. Gurfein is a member of Hawkwood Group, LLC, an early-stage Private Equity firm, and owns his own private law firm, Jared L. Gurfein, Esq., practicing in a wide range of commercial and corporate work with an emphasis on technology, early-stage companies and beverage alcohol work. Mr. Gurfein has served C-suite positions to several companies spanning various industries throughout his career, devoting as much time to business as he has to law.

Mr Gurfein currently does not own any common shares of the Company.

The Issuer also announced that Mr. Dorian Banks has resigned as the CEO of the Company and from all director and officer positions of the Company’s subsidiaries, with immediate effect.

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

Jared Gurfein, Chief Executive Officer
Business Telephone: 604-687-2038

Item 9 Date of Report

December 18, 2023