

Form 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Lynx Global Digital Finance Corporation (“Lynx” or the “Company”)
303 - 595 Howe Street Vancouver, B.C.
V6C 2T5

Item 2. Date of Material Change

December 30, 2022

Item 3. News Release

The Company disseminated a news release on December 30, 2022, on Stockwatch.com, and subsequently filed a copy on www.sedar.com (the “News Release”).

Item 4. Summary of Material Change

The Company announced the resignation of its auditors, PKF Antares (“PKF”).

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

The Company announced the resignation of its auditors, PKF Antares (“PKF”). PKF resigned on their own initiative due to the resource constraints. Lynx is actively in the process obtaining a replacement auditor for the 2021 and 2022 fiscal year.

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

None.

Item 8. Executive Officers

Michael Penner CEO

Email.: mpenner@lynxgroup.io

Item 9. Date of Report

January 12, 2022