FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Wikileaf Technologies Inc. ("Wikileaf" or the "Company") 1115 East Pike Street Seattle, WA 98122

Item 2 Date of Material Change

September 15, 2021

Item 3 News Release

A news release dated September 15, 2021 was disseminated through public media and filed on SEDAR with applicable securities commissions.

Item 4 Summary of Material Change

On September 15, 2021, the Company announced the following:

- (i) the closing of its previously announced sale of all of Wikileaf's digital assets including the website domain, www.wikileaf.com to Fire & Flower Holdings Corp. and Hifyre Inc.; and
- (ii) its intention to change its name to "Cashbox Ventures".

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

On September 15, 2021, the Company announced the closing of its previously announced sale of all of Wikileaf's digital assets (the "Assets") including the website domain, www.wikileaf.com to Fire & Flower Holdings Corp. ("Fire & Flower") (TSX: FAF) (OTCQX: FFLWF) and Hifyre Inc. for consideration of \$7.5 million, satisfied by the issuance of 8,017,103 common shares of Fire & Flower based upon the Fire & Flower's 10-day volume weighted average price as of August 3, 2021, the date of the definitive agreement.

With the closing of the sale of the Assets, the Company announced that it intends to change its name to from Wikileaf Technologies Inc. to "Cashbox Ventures" and exit the United States cannabis sector.

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

Connor Cruise, Interim Chief Executive Officer, Chairman and Director Tel: 206-802-1363

Item 9 Date of Report

September 27, 2021