

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

Level 14 Ventures Ltd. (the “Company”)
Suite 3200 - 733 Seymour Street
Vancouver, BC V6B 0S6

Item 2 Date of Material Change

November 27, 2023

Item 3 News Release

The news release dated November 27, 2023 was issued by Newsfile on November 27, 2023.

Item 4 Summary of Material Change

On November 27, 2023, the Company announced the appointment of Daniel O’Flaherty as a director of the Company and Chris Cooper’s resignation as a director of the Company.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The material change is fully described in Item 4 above and in the News Release filed on SEDAR+ at www.sedarplus.ca.

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 Officer

Christian Uria, Chief Financial Officer, 778.945.3951

Item 9 Date of Report

November 27, 2023