FORM 51-102F3

MATERIAL CHANGE REPORT

1. **Name and Address of Issuer:**

   Boardwalktech Software Corp. (the "**Company**")
   10050 N. Wolfe Rd., Suite# SW1-276
   Cupertino, California, 95014

2. **Date of Material Change:**

   May 14, 2019.

3. **News Release:**

   The news release was disseminated on May 14, 2019 and subsequently filed on SEDAR.

4. **Summary of Material Change:**

   The Company announced on May 14, 2019 that it closed an additional tranche of its non-brokered private placement (the "**Additional Tranche**"). Under the Additional Tranche, the Company issued an aggregate of 368,387 units (each, a "**Unit**") at a price of $0.65 per Unit for aggregate gross proceeds of C$239,451. The Company paid aggregate finder's fees of C$1,625 to compensate finders who introduced purchasers under the Additional Tranche.

   Each Unit consists of one common share of the Company and one-half of one common share purchase warrant of the Company, with each warrant exercisable at a price of C$1.10 per share for a period of 24 months following closing, subject to early accelerated expiration by the Company if the trading price of the common shares is greater than C$1.75 for 10 consecutive trading days.

   The net proceeds from the Additional Tranche will be used for general corporate purposes and the expansion of the Company's sales and marketing initiatives.

5. **5.1 – Full Description of Material Change:**

   See the news release issued on May 14, 2019.

6. **Reliance on subsection 7.1(2) of National Instrument 51-102:**

   Not applicable.

7. **Omitted Information:**

   No significant facts remain confidential in, and no information has been omitted from, this report.

8. **Executive Officer:**

   For further information, please contact Charles Glavin, Chief Financial Officer, at (650) 618-6163.

9. **Date of Report:**

May 21, 2019