FORM 51–102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Extenway Solutions Inc.
500 Morgan Blvd., Suite 100
Baie d'Urfé, Québec H9X 3V1

(the "**Company**")

Item 2 Date of Material Change

March 25, 2015

Item 3 News Release

A news release dated March 25, 2015 was issued and disseminated through the Marketwire news service and filed on SEDAR.

Item 4 Summary of Material Change

The Company announced the closing of the following transactions:

(i) a series of shares for debt transactions (the "**Debt Settlement**") to settle an aggregate amount of $9,472,888.94 in outstanding indebtedness of the Company (the "**Converted Indebtedness**") through the issuance of an aggregate number of 118,411,104 common shares of the Company at deemed price of $0.08 per share (the "**Shares for Debt**");

(ii) a concurrent private placement of 30,195,000 common shares of Company (the "**Offered Securities**") at a price of $0.08 per share for gross proceeds of $2,415,600 (the "**Second Tranche**"); and

(iii) a grant of 3,083,334 incentive stock options (the "**Options**") to three senior officers of the Company, each Option being exercisable to acquire one common share of the Company at an exercise price of $0.08 per share for a period of 5 years from the Closing Date (the "**Option Grant**", and together with the Debt Settlement and the Second Tranche, collectively, the "**Transactions**").

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The Transactions

The Company announced the closing of the Transactions as of March 25, 2015 (the "**Closing Date**"). The Second Tranche was completed as part of a larger offering of common shares of the Company for combined aggregate proceeds of $2,915,600 (the "**Offering**"), the first tranche of which was completed on December 22, 2014.

As further detailed in the Company's press release dated March 2, 2015, the Converted Indebtedness settled pursuant to the Debt Settlement consisted of outstanding indebtedness under the Company's outstanding unsecured convertible debentures and unsecured working capital advances from certain senior officers and directors of the Company.

The Shares for Debt and Offered Securities issued pursuant to the Transactions (collectively, the "**Shares**") were issued to the Caisse de dépôt et placement du Québec (the "**Caisse**"); Desjardins-Innovatech s.e.c. ("**DI**"); certain existing shareholders of Extenway, including Messrs. John McAllister (President, CEO, and a director of Extenway), David Brown (CFO of Extenway), and Richard Laferrière (a former director of Extenway); and others in reliance on exemptions under *Regulation 45-106 respecting Prospectus and Registration Exemptions* (Québec).

As a result of the Caisse, DI, and Messrs. McAllister, Brown, and Laferrière each being related parties to the Company, the Offering and the Debt Settlement are each considered as a "related party transaction" under *Regulation 61-101 respecting Protection of Minority Security Holders in Special Transactions* (Québec) ("**Regulation 61-101**") and Policy 5.9 of the TSX Venture Exchange (the "**Exchange**"). As previously announced, the Company relied upon sections 5.5(b) and 5.7(e) of Regulation 61-101 for exemptions from the formal valuation and minority approval requirements of Regulation 61-101 in respect of the Offering and the Debt Settlement.

The Company's board of directors considered and unanimously approved the Offering and the Debt Settlement, with Messrs. McAllister and Laferrière abstaining from voting on the resolutions in respect thereof.

Pursuant to the Transactions, the Caisse acquired direct beneficial ownership of, and control or direction over, approximately 21.19% of the Company's issued and outstanding common shares on an undiluted basis and became a new "Control Person" of the Company under the policies of the Exchange. The Company received the requisite written consents to authorize the creation of the new "Control Person" from disinterested shareholders of the Company holding more than 50% of the issued and outstanding voting shares of the Company held by all disinterested shareholders.

The proceeds of the Second Tranche will be used for working capital purposes.

IRR Capital Inc., an exempted market dealer, acted as finder for a portion of the Second Tranche and received a finder's fee consisting of 300,000 common shares of Extenway at a deemed price of $0.08 per share (the "**Finder's Fee Shares**").

The Shares and Finder's Fee Shares are subject to a four-month plus one-day hold period from the Closing Date, expiring on July 26, 2015, pursuant to securities legislation and the policies of the Exchange. The Transactions remain subject to the final approval of the Exchange.

Prior Valuations

No prior valuations have been prepared in the 24 months preceding the date of this material change report that relate to the subject matter of, or is otherwise relevant to, the Transactions.

Early Warning Report

Early warning reports of each of the Caisse, DI and Messrs. McAllister and Brown containing additional information with respect to the Shares acquired by each of them pursuant to the Transactions have been filed under the Company's SEDAR profile at www.sedar.com.

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

John McAllister
President and CEO
Tel.: 514-694-1916

Item 9 Date of Report

April 2, 2015