

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Wangton Capital Corp.
908 – 925 W. Georgia St. Vancouver, BC V6C 3L2

Item 2 Date of Material Change

February 18, 2016

Item 3 News Release

Wangton Capital Corp. (the “Company”) issued its press release on February 18, 2016 through the services of Stock Watch and Bay Street.

Item 4 Summary of Material Change

The Company announced it has entered into a letter of intent dated February 17, 2016 with Ideas Through Iris SAS (“**ITI**”), Oruga Touching Dreams SAS (“**Oruga**”), Valor Invest Ltd. (“**Valor**”) and certain shareholders of ITI and Oruga with respect to the proposed acquisition of ITI by Wangton (the “**Transaction**”). Under the terms of the Transaction, Wangton will acquire all of the issued and outstanding shares of ITI (the “**ITI Shares**”) from the shareholders of ITI and the option to acquire up to 75% of the issued and outstanding shares of Oruga (the “**Oruga Shares**”) from the shareholders of Oruga. The aggregate consideration for the ITI Shares and Oruga Shares will be 10,000,000 common shares of Wangton (“**Common Shares**”). Wangton will also allocate 10,000,000 Common Shares to be issued to directors, senior officers, employees and consultants of the combined company subject to the achievement of performance milestones.

Item 5 Full Description of Material Change

Wangton Capital Corp. (“**Wangton**” or the “**Company**”) (WT.H:NEX) is pleased to announce that it has entered into a letter of intent dated February 17, 2016 with Ideas Through Iris SAS (“**ITI**”), Oruga Touching Dreams SAS (“**Oruga**”), Valor Invest Ltd. (“**Valor**”) and certain shareholders of ITI and Oruga with respect to the proposed acquisition of ITI by Wangton (the “**Transaction**”).

Under the terms of the Transaction, Wangton will acquire all of the issued and outstanding shares of ITI (the “**ITI Shares**”) from the shareholders of ITI and the option to acquire up to 75% of the issued and outstanding shares of Oruga (the “**Oruga Shares**”) from the shareholders of Oruga. The aggregate consideration for the ITI Shares and Oruga Shares will be 10,000,000 common shares of Wangton (“**Common Shares**”). Wangton will also allocate 10,000,000 Common Shares to be issued to directors, senior officers, employees and consultants of the combined company subject to the achievement of performance milestones.

ITI is a technology company based in the Republic of Colombia with eight years of experience working with leading multinational companies from around the world in the areas of mobile application development, digital platforms and cross media digital content creation. Customers include several Fortune 100 companies and the company has produced applications for highly attended and viewed

events, such as World Cup 2014. ITI has steadily grown its reach and sales to include clients in South America and North America. In addition, it offers exposure to new ventures through significant shareholdings in a number of emerging market online businesses, primarily focused on Latin America. ITI is a combination of a holding company for existing e-commerce, marketplace and financial businesses, and a platform to create future businesses.

Oruga is also a company based in the Republic of Colombia and provides content for various different platforms of media: TV, mobile apps, videogames, and the Web. Oruga is currently working on high profile children's animation projects and has shifted its focus from advertising to long term content projects.

Completion of the Transaction is subject to a number of conditions, including, but not limited to, the execution of a definitive agreement, satisfactory due diligence, and approval of the Transaction by the shareholders of Wangton and ITI. There can be no assurance that the Transaction will be completed as proposed or at all.

The Company has agreed to advance a working capital loan of up to USD \$250,000 (the "**Bridge Loan**"). The Bridge Loan will bear interest at a rate of 10% per annum and will have a term of one year subject to accelerated repayment in the event that the parties do not proceed with the Transaction. The Bridge Loan will be secured by way of a pledge of shares of ITI, representing approximately 31.8% of the issued and outstanding ITI Shares, and a pledge of shares of Oruga, representing approximately 53.8% of the issued and outstanding shares of Oruga.

For additional information contact: Moe Dilon, Chairman, President & CEO, 778 989 4999

Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release

Forward Looking Statements

This release includes certain statements that may be deemed "forward-looking statements". All statements in this release, other than statements of historical facts, that address events or developments that the Company expects to occur, are forward-looking statements. Forward-looking statements are statements that are not historical facts and are generally, but not always, identified by the words "expects", "plans", "anticipates", "believes", "intends", "estimates", "projects", "potential" and similar expressions, or that events or conditions "will", "would", "may", "could" or "should" occur. Although the Company believes the expectations expressed in such forward-looking statements are based on reasonable assumptions, such statements are not guarantees of future performance and actual results may differ materially from those in the forward-looking statements. Factors that could cause the actual results to differ materially from those in forward-looking statements include regulatory actions, market prices, and continued availability of capital and financing, and general economic, market or business conditions. Investors are cautioned that any such statements are not guarantees of future performance and actual results or developments may differ materially from those projected in the forward-looking statements. Forward-looking statements are based on the beliefs, estimates and opinions of the Company's management on the date the statements are made. Except as required by applicable securities laws, the Company undertakes no obligation to update these forward-looking statements in the event that management's beliefs, estimates or opinions, or other factors, should change.

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

n/a

Item 7 **Omitted Information**

n/a

Item 8 **Executive Officer**

To obtain further information, contact Moe Dilon, President & CEO,
778 989 4999

Item 9 **Date of Report**

February 19, 2016