

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Good2Go Corp. (the "**Company**")
1 King Street West, Suite 1505
Toronto, Ontario M5H 1A1

Item 2. Date of Material Change

March 22, 2021.

Item 3. News Release

Press release issued by the Company on March 23, 2021 in respect to the material change referred to in this report via a Canadian news wire service, a copy of which has been filed via SEDAR.

Item 4. Summary of Material Change

The Company and NowVertical Group, Inc. ("**NVG**"), a Delaware-based company specializing in accretive data analytics software and services, are pleased to provide an update to their previously announced non-binding letter of intent dated February 17, 2021 to complete a going-public transaction for NVG (the "**Proposed Transaction**"), by way of entering into a Business Combination Agreement (as defined below) setting out the terms of the amalgamation and the merger that will constitute G2G's "Qualifying Transaction" (the "**Qualifying Transaction**") under Policy 2.4 – Capital Pool Companies of the TSX Venture Exchange (the "**TSXV**").

Item 5. Full Description of Material Change

Pursuant to the Proposed Transaction, amongst other steps, it is contemplated that a wholly-owned U.S. subsidiary of G2G will merge with NVG and the security holders of NVG will become security holders of G2G. G2G will issue class A subordinate voting shares ("**SVS**") and class B proportionate voting shares ("**PVS**") to security holders of NVG, in accordance with their jurisdiction of residence. In this press release, G2G, as it will exist after the completion of the Proposed Transaction, is referred to as the "Resulting Issuer". Each SVS will entitle the holder to one vote per share and each PVS will entitle the holder to the number of votes equal to the number of SVS into which each PVS is convertible (namely 100 SVS). The SVS and PVS otherwise have the same features. It is the parties' intention that the SVS will be listed on the TSXV following the closing of the Proposed Transaction. G2G intends to change its name to "NowVertical Group Inc.", or such other name designated by NVG and that is acceptable to the regulatory authorities.

The Proposed Transaction will be an "Arm's Length Transaction" (as defined in the policies of the TSXV).

NVG is the reverse takeover acquirer in the transaction and the shareholders of NVG and the subscribers for Subscription Receipts (as defined below) will own, respectively, 76.42% and 17.40% of voting rights attached to shares of the Resulting Issuer, for aggregate ownership of 93.82% of the Resulting Issuer.

In connection with the Proposed Transaction, G2G entered into a finder's fee agreement (the "**Finder's Fee Agreement**") dated December 21, 2020 with 2578218 Ontario Ltd. (the "**Finder**"). In consideration for its services, subject to TSXV approval, G2G will issue to the Finder at closing of the Proposed Transaction 1,778,000 SVS. The Finder is an arm's length party from G2G.

NVG is a global big data software and services company that helps businesses win in the digital economy by helping its clients better understand, manage and utilize their data. NVG is focusing on scaling its current efforts in the global automotive and government verticals, and is pursuing an acquisition strategy focused on profitable and accretive data analytics software and services companies in other under-utilized data rich industries. NVG is positioned to be an invaluable tool for executives and bureaucrats to make data informed decisions affecting billions of people globally. For more information about NVG, visit www.nowvertical.com.

Transaction Summary

On March 22, 2021, NVG, G2G, NVG Canada Finco, Inc. ("**Finco**"), 2824877 Ontario Inc. ("**PubCo Sub**") and Good2Go (US) Corp. ("**Merger Sub**") both wholly-owned subsidiaries of G2G, entered into a business combination agreement in connection with the Proposed Transaction. The Proposed Transaction will proceed, amongst other steps, by way of a "three-cornered" amalgamation and a reverse triangular merger, pursuant to which (i) Finco and Pubco Sub will amalgamate and the resulting entity will become a wholly-owned subsidiary of G2G; and (ii) NVG and Merger Sub will merge and the resulting entity will become a wholly-owned subsidiary of G2G.

Under the Proposed Transaction, the holders of NVG shares, including those shares acquired by way of the Private Placement (the "**NVG Shares**") will receive SVS or PVS of the Resulting Issuer ("**Resulting Issuer Shares**") in exchange for their NVG Shares, in accordance with their jurisdiction of residence. In addition, upon the completion of the Proposed Transaction, all of NVG's and Finco's securities exercisable or exchangeable for, or convertible into, or other rights to acquire NVG or Finco securities outstanding at completion of the Proposed Transaction (the "**Convertible Securities**") will be exchanged for securities exercisable or exchangeable for, or convertible into, rights to acquire SVS or PVS, in accordance with their jurisdiction of residence, on the same economic terms and conditions as such original outstanding securities. Following the completion of the Proposed Transaction, G2G will become the "Resulting Issuer". In connection with the Proposed Transaction, G2G would consolidate its shares on a 4.5 to 1 basis immediately prior to the closing of the Proposed Transaction.

Upon completion of the Proposed Transaction, the security holders of NVG will hold approximately 35,559,497 Resulting Issuer Shares, representing approximately 76.52% of the Resulting Issuer Shares (assuming the issuance of 8,394,000 Subscription Receipts pursuant to the Private Placement described below, whereas the current shareholders of G2G will hold 1,202,593 Resulting

Issuer Shares representing approximately 2.49% of the outstanding Resulting Issuer Shares. Investors in the Private Placement (as defined below) will hold 8,394,000 Resulting Issuer Shares representing approximately 17.4% of the outstanding Resulting issuer Shares and the Finder will hold 1,778,000 Resulting Issuer Shares representing approximately 3.68% of the outstanding Resulting Issuer Shares.

The parties also anticipate that in conjunction with and upon closing of the Proposed Transaction, the Resulting Issuer's board of directors will consist of no fewer than five (5) directors (the "**New Directors**"), nominated by NVG. The executive officers of the Resulting Issuer will be appointed by NVG and are expected to include Daren Trousdell, John Adamovich, Andre Garber, Altaf Bahora, and Aimee Lessard.

G2G expects to hold an annual general and special meeting of its shareholders on or about April 28, 2021, to put forth and nominate the New Directors, in addition to approve certain related matters in connection with the Proposed Transaction, including the consolidation of its shares and an amendment to its articles to create the SVS and PVS. Following the Proposed Transaction and the Private Placement, Daren Trousdell will indirectly own more than 10% of voting rights attached to shares of the Resulting Issuer. No party not acting at arm's length with G2G has an interest in the proposed Transaction.

Completion of the Proposed Transaction is subject to a number of conditions, including, but not limited to, the receipt of regulatory approval, including the approval of the TSXV, completion of the concurrent private placement, the approval by the G2G shareholders, certain standard closing conditions, including there being no material adverse change in the business of G2G or NVG prior to completion of the Proposed Transaction.

Proposed Board of Directors and Management of the Resulting Issuer

Subject to TSXV approval, on completion of the Proposed Transaction, it is currently anticipated that the board of directors of the Resulting Issuer will consist of five (5) directors, including the following individuals: Daren Trousdell, John Adamovich, Darrel MacMullin, Scott Nierberski and one additional independent director nominee to be designated by G2G.

Management of the Resulting Issuer will include: Daren Trousdell, John Adamovich, Andre Garber, Altaf Bahora, and Aimee Lessard. Detailed biographies of the proposed directors and officers will be provided in the G2G's Filing Statement.

Concurrent Private Placement and Secondary Offering

In conjunction with, and prior to the closing of the Proposed Transaction, NVG intends to complete a brokered private placement through Finco on or about March 23, 2021 of approximately 8,394,000 subscription receipts (the "**Subscription Receipts**") at a purchase price of \$1.00 per subscription price for gross proceeds of approximately \$8,394,000 (the "**Private Placement**"). The private placement is being completed by a syndicate of agents, led by Echelon Wealth Partners Inc. (the "**Lead Agent**") and including Canaccord Genuity Corp. and Haywood Securities Inc. (together with the Lead Agent, the "**Agents**"). Each Subscription Receipt will

be automatically exchanged for or converted automatically into one (1) common share of Finco (each, a “**Finco Share**”), which will then be exchanged for SVS or PVS of the Resulting Issuer in the context of the Proposed Transaction.

The Agents will receive a cash commission of 7% of gross proceeds for the sold Subscription Receipts (other than those sold to certain identified buyers, for gross proceeds of up to a maximum 20% of the Private Placement, subject to a maximum amount of \$2,000,000) as well as compensation warrants exercisable into Resulting Issuer Shares equal to 7% of the number of Subscription Receipts sold (provided that the compensation warrants will equal to 3% in respect of certain identified purchasers).

Sponsorship

Sponsorship may be required by the TSXV unless exempt in accordance with TSXV policies. If applicable, the Company will include any additional information regarding sponsorship in a subsequent press release.

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

Not Applicable.

Item 7. Omitted Information

No information has been omitted from this material change report.

Item 8. Executive Officer

The following senior officer of Loon Energy Corporation is knowledgeable about the material change and the Report and may be contacted as follows:

James Cassina, CEO
Telephone: +1 416-364-4039

Item 9. Date of Report

March 23, 2021.