FORM 51-102F3

MATERIAL CHANGE REPORT

ITEM 1 – NAME AND ADDRESS OF COMPANY

Smartset Services Inc. (the "Company")
2500 – 700 West Georgia Street
Vancouver, BC V7Y 1B3

ITEM 2 – DATE OF MATERIAL CHANGE

January 13, 2020

ITEM 3 – NEWS RELEASE

The Company issued a news release relating to the material change on January 13, 2020 which was disseminated through Canada Stockwatch and Market News and filed on SEDAR with the securities commissions of British Columbia, Alberta and Ontario.

ITEM 4 – SUMMARY OF MATERIAL CHANGE

The Company announced the appointment of Mr. Tyson King as a director of the Company.

ITEM 5 – FULL DESCRIPTION OF MATERIAL CHANGE

See attached news release.

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

The following executive officer of the Company is knowledgeable about the material change and this Report:

John Randolph Clifford, Chief Executive Officer at 6012 – 85 Avenue NW, Edmonton, Alberta T6B 0J5
Telephone: (780) 440 – 6006

ITEM 9 – DATE OF REPORT

January 13, 2020

SMARTSET SERVICES INC.
SUITE 2500 – 700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1B3
TEL: 780-466-6006

SMARTSET APPOINTS KING AS DIRECTOR AND PROVIDES EARLY WARNING DISCLOSURE

January 13, 2019 TSXV – SMAR.P

Vancouver, British Columbia – Smartset Services Inc. (TSXV – SMAR.P) (the "Company") is pleased to announce the appointment of Tyson King to the Company's Board of Directors. Randy Clifford, CEO commented: "We are pleased to welcome Tyson to the Board and look forward to working with him as we continue our evaluating of assets and businesses for a Qualifying Transaction."

The Company also announced that Mr. Clifford has acquired 500,000 common shares of the Company and stock options exercisable to acquire a further 132,500 common shares at a price of $0.10 per share, pursuant to a private transaction. Prior to the transaction, Mr. Clifford had ownership and control over an aggregate of 1,000,000 common shares representing 12.5% of the Company and stock options to acquire a further 270,000 common shares. Following the acquisition, Mr. Clifford has ownership and control over an aggregate of 1,500,000 common shares representing 18.8% of the outstanding common shares of the Company and would have ownership and control over an aggregate of 1,902,500 common shares representing 22.6% of the outstanding common shares of the Company on a partially diluted basis, assuming the exercise of all 402,500 stock options held by Mr. Clifford.

In addition, the Company announced that Mr. King has acquired 500,000 common shares of the Company and stock options exercisable to acquire a further 132,500 common shares at a price of $0.10 per share, pursuant to a private transaction. Prior to the transaction, Mr. King had ownership and control over an aggregate of 500,000 common shares representing 6.3% of the Company. Following the acquisition, Mr. King has ownership and control over an aggregate of 1,000,000 common shares representing 12.5% of the outstanding common shares of the Company and would have ownership and control over an aggregate of 1,132,500 common shares representing 13.9% of the outstanding common shares of the Company on a partially diluted basis, assuming the exercise of all 132,500 stock options held by Mr. King.

The Company has been advised that Mr. Clifford and Mr. King have each and his related entities hold these securities for investment purposes. Either Mr. Clifford or Mr. King may in the future acquire or dispose of securities of the Company, through the market, privately or otherwise, as circumstances or market conditions warrant.

On behalf of SMARTSET SERVICES INC.

*"*John Randolph Clifford*"*
Chief Executive Officer
Phone: (780) 466-6006
Email: drcliff@telusplanet.net