51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Link Global Technologies Inc. (the "**Company**")
Suite 1430, 800 West Pender Street
Vancouver, BC, V6C 2V6

Item 2 Date of Material Change

May 12, 2021

Item 3 News Release

The news release dated May 12, 2021 was disseminated via Market News and Stockwatch.

Item 4 Summary of Material Change

On May 12, 2021, the Company announced the closing of a private placement of units (the "**Offering**") as previously announced on April 19, 2021.

The Company issued 2,185,000 units (each, a "**Unit**") at a price of $0.80 per Unit for gross proceeds of $1,748,000. Each Unit consists of one common share (each, a "**Share**") and one common share purchase warrant (each, a "**Warrant**"), with each Warrant entitling the holder to acquire one additional share at a price of $1.25 for a period of 24 months following the closing of the Offering. The Company intends to use the proceeds from the Offering for general working capital purposes.

The Company paid finders' fees of $65,400 and issued 81,477 finders' warrants, each of which entitles the holder to purchase one share at a price of $1.25 for 24 months from the date of closing of the Offering. All securities issued in the Offering are subject to a four-month hold period expiring September 13, 2021.

Stephen Jenkins, Chief Executive Officer and Director of the Company, purchased 125,000 Units under the Offering, and Michael Vogel, a Director of the Company, indirectly purchased 18,750 Units under the Offering, each of which constituted a "related party transaction" within the meaning of Multilateral Instrument 61-101 -- Protection of Minority Security Holders in Special Transactions (the "**Director Transactions**"). The issuance to the insiders is exempt from the formal valuation and the minority shareholder approval requirements of MI 61-101 as the fair market value of the Units issued to or the consideration paid by such persons did not exceed 25 percent of the Company's market capitalization.

The Company also announced that it has agreed with certain counterparties to settle accrued accounts payables for Shares or Units of the Company (the "**Debt Settlement**"). The Company settled the following amounts:

- Settled $140,000 accounts payable in exchange for the issuance of 175,000 Units at a deemed price of $0.80 per Unit. The Units issued under the Debt Settlement have the same terms as the Units issued under the Offering.

- Settled $233,200 accounts payable in exchange for the issuance of 291,500 Shares of the Company at a deemed price of $0.80 per share.

- Settled $139,500 accounts payable on April 21, 2021, in exchange for the issuance of 155,000 Shares of the Company at a deemed price of $0.90 per share.

The Company announced that Mr. Michael Vogel has joined the Company as a member of the Board of Directors. Mr. Vogel was most recently acting as Advisor to the Board.

Mr. Bijan Alizadeh has resigned as a director of the Company.

Mr. Vogel is the original founder of Netcoins Inc. (sold to BIGG Digital Assets Inc.) and currently Chief Executive Officer of Coinstream, a bitcoin company aimed at the U.S. market, offering a streamlined way for Americans to buy cryptocurrencies. Mr. Vogel is also founder and CEO of Encore Ventures, which is involved in the development and incubation/advisory of new start-ups and technologies in both crypto and tech spaces.

Mr. Vogel's specialty is fast-growing start-ups in disruptive sectors -- taking new ideas and products from concept to market to scale, something he has done multiple times in building several multi-million-dollar start-ups. Mr. Vogel brings a wealth of experience and knowledge across Board, public markets, executive and engineering levels. Mr. Vogel is regularly interviewed in both Canadian and international media as a thought leader in the crypto industry.

As previously announced March 4, 2021, the Company has received 300 Bitmain S17 mining machines on behalf of Neptune Digital Asset Corp. ("**Neptune**") and is currently being installed at the Company's hosting facilities in Alberta. The Company's contract with Neptune is a Power and Royalty Share Agreement, therefore maximizing both parties' net earnings output opportunities. When fully operational, these Bitmain SHA 256 Algorithm machines generate over 15 PetaHash (P.H.). The Company will provide further updates to the machine economics in the coming weeks as additional machines arrive and are commissioned for operations.

The Company also announced that it has granted (the "**Grant**") an aggregate of 400,000 stock options to purchase up to 400,000 Shares to Michael Vogel, in connection with the appointment to the Board of Directors, and to Dominic Vogel, a Special Advisor to the Board. These stock options will vest immediately and are exercisable for a period of five years from the date of grant at a price of $0.78 per share. The options and the Shares issuable upon the exercise of the Options held by the optionees are subject to a hold period of four months from the date of grant of the stock options.

The Company also announces that it has granted 1,930,000 DSUs under its Long Term Incentive Policy Plan to certain directors and employees of the Company. These DSUs were priced based on the April 16, 2021 closing price of the Company's common shares on the Canadian Securities Exchange.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The material change is fully described in Item 4 above and in the attached news release which has been filed on SEDAR.

Disclosure Required by MI 61-101

Pursuant to MI 61-101, the Offering constituted a "related party transaction" as insiders of the Company participated in the Director Transactions.

The following supplementary information is provided in accordance with Section 5.2 of MI 61-101.

(a) *a description of the transaction and its material terms:*

See Item 4 above for a description of the Director Transactions.

(b) *the purpose and business reasons for the transaction:*

The purpose of the Offering is for general working capital.

(c) *the anticipated effect of the transaction on the issuer's business and affairs:*

The Company does not anticipate any material effect on the Company's business and affairs.

(d) *a description of:*

(i) *the interest in the transaction of every interested party and of the related parties and associated entities of the interested parties:*

Stephen Jenkins, Chief Executive Officer and Director of the Company, was issued 125,000 Units at price of $0.80 per Unit for gross proceeds of $100,000.

Michael Vogel, a Director of the Company, was issued 18,750 Units, indirectly through Encore Ventures Inc., a company controlled by Michael Vogel, at a price of $0.80 per Unit for gross proceeds of $15,000.

(ii) *the anticipated effect of the transaction on the percentage of securities of the issuer, or of an affiliated entity of the issuer, beneficially owned or controlled by each person or company referred to in subparagraph (i) for which there would be a material change in that percentage:*

The following table sets out the effect of the Director Transactions on the percentage of securities of the Company beneficially owned or controlled by Stephen Jenkins and Michael Vogel:

Name and Position	Dollar Amount of Shares Purchased	Number of Shares Issued	No. of Securities Held prior to Closing of the Offering	Percentage of Issued and Outstanding Securities prior to Closing of the Offering	No. of Securities Held After Closing of the Offering	Percentage of Issued and Outstanding Securities After Closing of the Offering
Stephen Jenkins CEO and Director	$100,000	125,000 Units	Undiluted: 1,417,000 Diluted: 1,417,000	Undiluted: 2.86%(1) Diluted: 2.86%(1)	Undiluted: 1,542,000 Diluted: 2,417,000(2)	Undiluted: 2.95%(3) Diluted: 4.55%(4)
Michael Vogel Director	$15,000	18,750 Units(5)	Undiluted: 0 Diluted: 0	Undiluted: 0%(1) Diluted: 0%(1)	Undiluted: 18,750 Diluted: 287,500(6)	Undiluted: 0.04%(3) Diluted: 0.05%(7)

(1) Based on 49,621,997 common shares outstanding prior to the completion of the Offering and the Debt Settlement.

(2) Comprised of: (i) 1,542,000 common shares held directly; (ii) 750,000 DSUs held directly and (iii) 125,000 Warrants held directly, each of which is exercisable into one common share at an exercisable price of $1.25 until May 12, 2023.

(3) Based on 52,273,497 common shares outstanding following the completion of the Offering and the Debt Settlement.

(4) Based on 53,148,497 common shares outstanding on a partially diluted-basis following the completion of the Offering and the Debt Settlement, comprised of: (i) 52,273,497 common shares outstanding following the completion of the Offering and the Debt Settlement; (ii) 750,000 common shares that may be issuable on exercise of DSUs and (iii) 125,000 common shares that may be issuable on exercise of Warrants.

(5) These Units are held by Encore Ventures Inc. ("**Encore**"), a company wholly owned by Michael Vogel.

(6) Comprised of: (i) 18,750 common shares held indirectly through Encore; (ii) 250,000 stock options held indirectly through Encore, each of which is exercisable into one Share at a price of $0.78 per Share until May 12, 2026 and (iii) 18,750 Warrants held indirectly through Encore, each of which is exercisable into one common share at an exercisable price of $1.25 until May 12, 2023.

(7) Based on 52,542,247 common shares outstanding on a partially diluted-basis following the completion of the Offering and the Debt Settlement, comprised of: (i) 52,273,497 common shares outstanding following the completion of the Offering and the Debt Settlement; (ii) 250,000 common shares that may be issuable on exercise stock options and (iii) 18,750 common shares that may be issuable on exercise of Warrants.

(e) unless this information will be included in another disclosure document for the transaction, a discussion of the review and approval process adopted by the board of directors and the special committee, if any, of the issuer for the transaction, including a discussion of any materially contrary view or abstention by a director and any material disagreement between the board and the special committee:

The board of directors of the Company approved the Director Transactions by Directors Resolution dated May 12, 2021. A special committee was not established in connection with the approval of the Director Transactions, and no materially contrary view or abstention was expressed or made by any director.

(f) a summary in accordance with section 6.5 of MI 61-101, of the formal valuation, if any, obtained for the transaction, unless the formal valuation is included in its entirety in the material change report or will be included in its entirety in another disclosure document for the transaction:

Not applicable.

(g) disclosure, in accordance with section 6.8 of MI 61-101, of every prior valuation in respect of the issuer that related to the subject matter of or is otherwise relevant to the transaction:

(i) that has been made in the 24 months before the date of the material change report:

Not applicable.

(ii) the existence of which is known, after reasonable enquiry, to the issuer or to any director or officer of the issuer:

Not applicable.

(h) the general nature and material terms of any agreement entered into by the issuer, or a related party of the issuer, with an interested party or a joint actor with an interested party, in connection with the transaction:

The Company entered into a private placement subscription agreement with Stephen Jenkins, pursuant to which Mr. Jenkins acquired 125,000 Units.

The Company entered into a private placement subscription agreement with Encore, pursuant to which Encore acquired 18,750 Units.

(i) *disclosure of the formal valuation and minority approval exemptions, if any, on which the issuer is relying under sections 5.5 and 5.7 of MI 61-101 respectively, and the facts supporting reliance on the exemptions:*

Each of the Director Transactions is exempt from the valuation and minority shareholder approval requirements of MI 61-101 by virtue of the exemptions contained in Sections 5.5(b) as the Company’s shares are not listed on a specified market and from the minority shareholder approval requirements of MI 61-101 by virtue of the exemption contained in section 5.7(12)(a) of MI 61-101 in that the fair market value of the Director Transactions did not exceed 25% of the Company’s market capitalization.

As the material change report disclosing the Director Transactions is being filed less than 21 days before the transaction, there is a requirement under MI 61-101 to explain why the shorter period was reasonable or necessary in the circumstances. In the view of the Company it was necessary to immediately close the Director Transactions and therefore, such shorter period was reasonable and necessary in the circumstances to improve the Company’s financial position.

5.1 Disclosure for Restructuring Transactions

N/A

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

N/A

Item 7 Omitted Information

None

Item 8 Executive Officer

Stephen Jenkins, Chief Executive Officer
Telephone: 1-877-770-6545

Item 9 Date of Report

May 18, 2021