

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**

August 23, 2021

**Item 3 News Release**

The news release dated August 24, 2021 was disseminated via Stockwatch and Market News.

**Item 4 Summary of Material Change**

On August 24, 2021, the Company announced that it closed a non-brokered private placement offering (the “Offering”) of \$500,000 from a financing facility with Alumina Partners (Ontario) Ltd. (“Alumina”), an affiliate of New York based private equity firm Alumina Partners LLC.

As previously announced on August 3, 2021, the Company executed an investment agreement with Alumina which provides the Company with an at-will financing facility from which the Company can draw down up to \$18.0 million, at its sole discretion, in equity private placement tranches of up to \$1,000,000. Each tranche is composed of units with each unit consisting of one common share and one common share purchase warrant, at discounts between 15 and 20 percent of the closing price of the Company’s shares on the day prior to the Company’s drawdown notice to Alumina. The exercise price of the warrants will be at a 25 per cent premium over market at the time of the issuance and the warrants will have a term of 36 months. Each draw down from the facility will be subject to applicable Canadian Securities Exchange approval. All securities will be subject to a statutory hold period that expires four months and one day from issuance.

Accordingly, the Company issued 1,388,888 units (each, a “Unit”) in the Offering at a price of \$0.36 per Unit for the total gross proceeds of \$500,000. Each Unit consists of one common share of the Company (each, a “Share”) and one transferable common share purchase warrant (each, a “Warrant”). Each Warrant entitles the holder to purchase one additional Share at a price of \$0.5625 per Share until August 23, 2024.

No finder’s fees were paid in connection with the Offering. All securities issued in the Offering are subject to a four-month hold period expiring December 24, 2021. The Company intends to use the net proceeds from the Offering for general working capital purposes.

**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 news release which has been filed on SEDAR.

*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**

August 24, 2021