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

January 25, 2022

Item 3 News Release

The news release dated January 25, 2022 was disseminated via Market News and Stockwatch.

Item 4 Summary of Material Change

On January 25, 2022, the Company announced that it had agreed with certain counterparties to settle accrued accounts payables for Shares or Units of the Company (the "**Debt Settlement**"). The Company settled $852,000 in account payable in exchange for the issuance of 4,260,000 common shares (each, a "**Share**") of the Company at a deemed price of $0.20 per Share. 1,760,000 of the Shares issued in the Debt Settlement are subject to a hold period expiring four months and one day from the date of issuance.

The debt settlements with Kevin Ma and Emmery Wang (collectively, the "**Transactions**") were "related party transactions" within the meaning of Multilateral Instrument 61-101 Protection of Minority Security Holders in Special Transactions ("**MI 61-101**"). The Transactions were exempt from the valuation requirement of MI 61-101 by virtue of the exemptions contained in section 5.5(b) of MI 61-101 as the Company's common 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(1)(a) of MI 61-101 in that the fair market value of the Transactions did not exceed 25% of the Company's market capitalization.

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 Debt Settlement constituted a "related party transaction" as insiders of the Company participated in the 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 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:*

Kevin Ma, a director of the Company, directly acquired 525,000 Shares in settlement of $105,000 in accounts payable to him, for services rendered as a director of the Company. As such, the Transaction was a "related-party transaction" as such term is defined in MI 61-101. Mr. Ma's participation in the Debt Settlement was approved by disinterested members of the board of directors of the Company.

Emmery Wang, an officer of the Company, directly acquired 100,000 Shares in settlement of $20,000 in accounts payable to her, for services rendered as an officer of the Company. As such, the Transaction was a "related-party transaction" as such term is defined in MI 61-101. Ms. Wang's participation in the Debt Settlement was approved by the board of directors of the Company.

(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 Transactions on the percentage of securities of the Company beneficially owned or controlled by Kevin Ma and Emmery Wang:

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
Kevin Ma Director	$105,000	525,000 Shares	Undiluted: 910,000[(1)] Diluted: 1,510,000[(2)]	Undiluted: 1.52%[(3)] Diluted: 2.50%[(4)]	Undiluted: 1,435,000[(5)] Diluted: 2,035,000[(6)]	Undiluted: 2.24%[(7)] Diluted: 3.14%[(8)]

Emmery Wang CFO	$20,000	100,000 Shares)	Undiluted: 0 Diluted: 79,054[9]	Undiluted: 0%[3] Diluted: 0.13%[10]	Undiluted: 100,000 Diluted: 179,054[11]	Undiluted: 0.16%[7] Diluted: 0.28%[12]

(1) Comprised of: (i) 900,000 Shares held directly and (ii) 10,000 Shares held indirectly through KGSK Capital Management Corp. ("**KGSK**").

(2) Comprised of: (i) 900,000 Shares held directly, (ii) 10,000 Shares held indirectly through KGSK and (iii) 600,000 DSUs held directly.

(3) Based on 59,855,107 Shares outstanding prior to the completion of the Debt Settlement.

(4) Based on 60,455,107 Shares outstanding on a partially diluted-basis prior to the completion of the Debt Settlement, comprised of: (i) 59,855,107 Shares outstanding prior to the completion of the Debt Settlement and (ii) 600,000 Shares that may be issuable on exercise of DSUs.

(5) Comprised of: (i) 1,425,000 Shares held directly and (ii) 10,000 Shares held indirectly through KGSK.

(6) Comprised of: (i) 1,425,000 Shares held directly, (ii) 10,000 Shares held indirectly through KGSK and (iii) 600,000 DSUs held directly.

(7) Based on 64,115,107 Shares outstanding following the completion of the Debt Settlement.

(8) Based on 64,715,107 Shares outstanding on a partially diluted-basis following the completion of the Debt Settlement, comprised of: (i) 64,115,107 Shares outstanding following the completion of the Debt Settlement and (ii) 600,000 Shares that may be issuable on exercise of DSUs.

(9) Comprised of 79,054 stock options exercisable into Shares at an exercise price of $0.37 until May 25, 2025.

(10) Based on 59,934,161 Shares outstanding on a partially diluted-basis prior to the completion of the Debt Settlement, comprised of: (i) 59,855,107 Shares outstanding prior to the completion of the Debt Settlement and (ii) 79,054 Shares that may be issuable on exercise of stock options.

(11) Comprised of: (i) 100,000 Shares held directly and (ii) 79,054 stock options exercisable into Shares at an exercise price of $0.37 until May 25, 2025.

(12) Based on 64,194,161 Shares outstanding on a partially diluted-basis following the completion of the Debt Settlement, comprised of: (i) 64,115,107 Shares outstanding following the completion of the Debt Settlement and (ii) 79,054 Shares that may be issuable on exercise of stock options.

(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 Transactions by Directors Resolution dated January 25, 2022. A special committee was not established in connection with the approval of the 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 debt settlement and subscription agreement with Kevin Ma, pursuant to which Mr. Ma acquired 525,000 Units.

The Company entered into a private placement subscription agreement with Encore, pursuant to which Encore acquired 100,000 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 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 Transactions did not exceed 25% of the Company's market capitalization.

As the material change report disclosing the 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 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

January 27, 2022