

FORM 51-102F3
Material Change Report

Item 1. Name and Address of Company

Darelle Online Solutions Inc.
("Darelle" or the "Company")
885 West 60th Avenue
Vancouver, BC V6P 2A2

Item 2. Date of Material Change

December 13, 2017

Item 3. News Release

The news release was disseminated on December 13, 2017

Item 4. Summary of Material Change

Darelle closed its non-brokered private placement announced on October 31, 2017 for total gross proceeds of \$215,000 at a price of \$0.05 for a total of 4,300,000 units. Each unit is comprised of one common share of the Company and one share purchase warrant entitling the holder to purchase one common share of Darelle at a price of \$0.075 for a period of 24 months from the closing date.

An aggregate of 3,550,000 incentive stock options to purchase common shares of the Company have been granted to officers, directors and consultants of the Company at an exercise price of \$0.05 over a five year period.

Item 5. Full Description of Material Change

5.1 Full Description of Material Change

The material change described in Item 4 is fully described in the Company's News Release of December 13, 2017 attached hereto and as filed on SEDAR.

5.2 Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable

Item 7. Omitted Information

Not applicable

Item 8. Executive Officer

Dean Bethune, President and Chief Executive Officer
(778) 840-3325.

Item 9. Date of Report

December 13, 2017

News

FOR IMMEDIATE RELEASE

DARELLE UPDATES FINANCING

Vancouver, B.C. – December 13, 2017 – Darelle Online Solutions Inc. (“darelle” and/or the “Company”) (TSXV: “DAR”) is pleased to announce that it has closed the non-brokered private placement (“Placement”) previously announced on October 31, 2017. The Company issued 4,300,000 units (the “Units”) of the Company at a price of \$0.05 per Unit, for proceeds of \$215,000 (the “Offering”). Each Unit was comprised of one common share in the capital of the Company (a “Share”) and one Share purchase warrant of the Company (a “Warrant”). Each Warrant entitles the holder to purchase an additional Share in the capital of the Company (a “Warrant Share”) for a period of 24 months from the closing date at an exercise price of \$0.075 per Warrant Share.

There were seven (7) places which include Aggregate Pro Group Involvement (one placee) of 100,000 Units and insider involvement (two subscribers) for 500,000 Units. The Company paid a cash finder’s fee of \$350 to Leede Jones Gable Inc. The securities issued under the Placement are subject to a four-month and a day hold period from the date of issuance.

Proceeds from the Placement will be used as follows:

- To fund ongoing operations of the Company’s wholly owned subsidiary Darelle Media Inc., approximately \$120,000;
- For professional fees and arm’s length trade payables owing, approximately \$55,000;
- To maintain the Company’s present operations and cover general and administrative expenses, approximately \$40,000.

In addition, the Company announced that pursuant to the terms and conditions of its Stock Option Plan, the Company has granted an aggregate of 3,550,000 incentive stock options to purchase common shares of the Company (the “Options”) to officers, directors and consultants of the Company. The Options are exercisable over a five year period at an exercise price of \$0.05 per share with all Options vesting immediately.

About Darelle Online Solutions Inc.

Darelle Online Solutions Inc. is a British Columbia corporation with its head office in Vancouver, British Columbia. darelle.com is an online marketplace that has developed a platform in which charitable and nonprofit organizations can create, sell, deliver, and manage their raffle ticket and 50/50 draws completely online. The Company is listed on the TSX Venture Exchange as a Tier 2 Technology Issuer. The Company has a total of 73,708,147 common shares outstanding.

Additional information on the company can be found at www.darelle.com You can also watch the company’s video at [darelle video](#)

For Further Information, Contact:

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Certain statements in this release are forward-looking statements. Forward-looking statements consist of statements that are not purely historical, including any statements regarding beliefs, plans, expectations, or intentions regarding the future. Such statements are subject to risks and uncertainties that may cause actual results, performance, or developments to differ materially from those contained in the statements. No assurance can be given that any of the events anticipated by the forward-looking statements will occur or, if they do occur, what benefits the Company will obtain from them. In particular, there may be circumstances where for sound business reasons; a reallocation of funds may be necessary. These forward-looking statements reflect management's current views and are based on certain expectations, estimates and assumptions which may prove to be incorrect. A number of risks and uncertainties could cause our actual results to differ materially from those expressed or implied by the forward-looking statements, as well as other factors beyond the Company's control. These forward-looking statements are made as of the date of this news release.

Neither the TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release.