

Form 51-102F3

MATERIAL CHANGE REPORT

Item 1: Name and Address of Company

3D Signatures Inc. (the “Company”) MaRS Centre, South Tower 101 College Street, Suite 200, Toronto, Ontario, Canada M5G 1L7

Item 2: Date of Material Change

May 31, 2018

Item 3: News Release

A news release announcing the material change was issued on May 31, 2018 for distribution through Globe Newswire, and a copy has been filed under the Company’s profile on SEDAR (www.sedar.com).

Item 4: Summary of Material Change

The Company announced its intention to assign itself into bankruptcy and the layoff of its employees and contractors.

Item 5.1: Full Description of Material Change

On May 31, 2018, the Company announced its intention to assign itself into bankruptcy under the *Bankruptcy and Insolvency Act* (the “BIA”) and the layoff of its employees and contractors.

As a research and development stage company, the Company is primarily dependent on funding from investors to continue as a going concern. While the Company has been successful in reducing its overall cost structure, it has been unable to secure the additional financing required to fund its operations. As a result, the Company intends to assign itself into bankruptcy under the BIA. In addition, the Company has conducted a layoff of its employees and contractors. Subsequent to the filing of the assignment into bankruptcy, the Licensed Insolvency Trustee may request certain key employees to provide assistance with its administration. The Board of Directors of the Company has not resigned and will cooperate fully with the Licensed Insolvency Trustee once they are retained in accordance with the resolution passed by the Board of Directors on May 30, 2018.

Third Quarter Financial Summary

The Company significantly reduced its cash monthly burn rate and recorded a net loss of \$920,758 (\$0.01 per Common Share) for the three months ended March 31, 2018 compared to \$2,171,822 (\$0.04 per Common Share) for the three months ended March 31, 2017.

As at March 31, 2018, the Company had cash resources of \$618,411 compared to \$1,200,395 as at June 30, 2017 and \$2,552,822 at March 31, 2017. As at March 31, 2018 the Company had working capital of \$390,689 compared to working capital of \$1,329,408 as at June 30, 2017 and \$3,215,197 at March 31, 2017.

The Company's financial statements and management's discussion and analysis are available on www.sedar.com.

Item 5.2: Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

Item 7: Omitted Information

No information has been omitted.

Item 8: Executive Officer

For further information, please contact Jason Flowerday, CEO, by telephone at 1-416-673-8487 or by email at investors@3dsignatures.com.

Item 9: Date of Report

June 1, 2018