

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

Findev Inc. (formerly, Transgaming Inc.) (**Company**)
200 Bay Street, Suite 3800
Royal Bank Plaza, South Tower
Toronto, Ontario M5J 2Z4

Item 2 Date of Material Change

September 11, 2017

Item 3 News Release

The news release attached hereto as Schedule "A" was disseminated by the Company on September 12, 2017.

Item 4 Summary of Material Change

On September 12, 2017, the Company announced that it has declared the payment of a fourth consecutive dividend payment of \$0.0075 per common share (\$0.03 per common share annualized), payable October 13, 2017 to shareholders of record as of September 30, 2017.

The declaration, amount and payment of future cash dividends are subject to the Board's continuing determination that the payment of dividends are in the best interests of the Corporation's shareholders and are in compliance with all laws and agreements of the Corporation applicable to the declaration and payment of cash dividends.

Item 5 Full Description of Material Change:

Please see Item 4 above.

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

Not applicable.

Item 7 Omitted Information

Not applicable.

Item 8 Executive Officer

The following is the name and business telephone number of an executive officer of the Company who is knowledgeable about the material change in this report.

Sruli Weinreb
Chief Executive Officer
Tel: 647-789-5188
E-mail: sweinreb@findev.ca

Item 9 Date of Report

September 12, 2017

SCHEDULE “A”



**FINDEV INC. (formerly TransGaming Inc.) ANNOUNCES
FOURTH CONSECUTIVE DIVIDEND**

TORONTO, CANADA – September 12, 2017 – Findev Inc. (“Findev” or the “Corporation”) (TSX-V: FDI), is pleased to announce the declaration of the payment of a fourth consecutive quarterly dividend of \$0.0075 per share (\$0.03 per share annualized), payable on October 13, 2017 to shareholders of record as of September 30, 2017.

The declaration, amount and payment of future cash dividends are subject to the Board's continuing determination that the payment of dividends are in the best interests of the Corporation's shareholders and are in compliance with all laws and agreements of the Corporation applicable to the declaration and payment of cash dividends.

About Findev

Findev (www.findev.ca) is a real estate financing company that lends money to residential and retail development projects within the Greater Toronto Area (“GTA”). Findev's unique market advantages include its expertise in real estate development and access to its development partners. This provides Findev with a strategic advantage in lending to developers engaged in challenging projects.

On behalf of the Company,

Sruli Weinreb, CEO
(647) 789 - 5188
sweinreb@findev.ca

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.

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Forward-Looking Statements

Certain statements in this document may constitute “forward-looking” statements, which involve known and unknown risks, uncertainties and other factors which may cause our actual results, performance or achievements, or industry results, to be materially different from any future results, performance or achievements expressed or implied by such forward-looking statements. When used in this document, such statements use words like “may”, “will”,

“expect”, “continue”, “believe”, “plan”, “intend”, “would”, “could”, “should”, “anticipate” and other similar terminology. These statements reflect current assumptions and expectations regarding future events and operating performance and speak only as of the date of this document. Forward-looking statements involve significant risks and uncertainties, should not be read as guarantees of future performance or results, and will not necessarily be accurate indications of whether or not such results will be achieved. A number of factors could cause actual results to vary significantly from the results discussed in the forward-looking statements, including, but not limited to, the factors discussed under the “Risk Factors” section of the Corporation’s the most recently filed Annual Report which is available on SEDAR at www.sedar.com.

Although the forward-looking statements contained in this document are based upon what we believe are reasonable assumptions, we cannot assure investors that our actual results will be consistent with these forward-looking statements. We assume no obligation to update or revise these forward-looking statements to reflect new events or circumstances, except as required by securities law.