

**FORM 51-102F3
MATERIAL CHANGE REPORT**

Item 1 Name and Address of Company

Smooth Rock Ventures Corp. (the “**Company**”)
Suite 820, 1130 West Pender Street
Vancouver, British Columbia
Canada V6E 4A4

Item 2 Date of Material Change

December 15, 2021

Item 3 News Release

The Company disseminated a news release announcing the material change described herein through the news dissemination services of Newsfile Corp. on December 13, 2021, and a copy was subsequently filed on SEDAR.

Item 4 Summary of Material Change

The Company announced a consolidation of its common shares on a three (3) for one (1) basis (the “**Share Consolidation**”) and a change to its trading symbol from “SOCK” to “SMRV” effective market open on December 15, 2021. The Company currently has 74,024,406 common shares issued and outstanding and, following the Share Consolidation, the Company expects to have 24,674,794 common shares issued and outstanding.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

The Company announced a consolidation of its common shares on a three (3) for one (1) basis (the “**Share Consolidation**”) and a change to its trading symbol from “SOCK” to “SMRV”. The Company currently has 74,024,406 common shares issued and outstanding. Following the Share Consolidation, the Company expects to have 24,674,794 common shares issued and outstanding.

The TSX Venture Exchange (“**TSXV**”) has accepted the Share Consolidation and confirmed that the Company's common shares will commence trading, effective market open on December 15, 2021, on the TSXV on a post-consolidated basis under the new trading symbol SMRV.

On the effective date, the Company’s new CUSIP number will be 83268K207 and ISIN will be CA83268K2074. Letters of transmittal describing the process by which shareholders may obtain new share certificates or Direct Registration System (DRS) Advices representing their consolidated common shares will be mailed shortly to registered shareholders. Shareholders who hold their shares through a broker or other intermediary and do not have shares registered in their name will not be required to complete a letter of transmittal. The letter of transmittal will be filed under the Company’s profile on SEDAR at www.sedar.com.

Pursuant to the provisions of the Business Corporations Act (British Columbia) and the Articles of the Company, the Share Consolidation was approved by way of resolutions passed by the board of directors of the Company.

5.2 Disclosure for Restructuring Transactions

Not applicable

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

The report is not being filed on a confidential basis.

Item 7 Omitted Information

There are no significant facts required to be disclosed herein which have been omitted.

Item 8 Executive Officer

For further information, please contact Alan Day, President and Chief Executive Officer of the Company, at (888) 909-5548.

Item 9 Date of Report

December 13, 2021