

**Form 51-102F3
Material Change Report**

Item 1 Name and Address of Company

Progressive Planet Solutions Inc. (the "Company")
510 – 580 Hornby Street
Vancouver, BC V6C 3B6

Item 2 Date of Material Change

December 20, 2019

Item 3 Date of News Release

The Company disseminated the news release on December 16, 2019, via Stockwatch and filed it via SEDAR with the British Columbia, Alberta and Ontario Securities Commissions and TSX Venture Exchange.

Item 4 Summary of Material Change

The Company announced that, effective December 20, 2019 at market open, the Company consolidated its common shares on the basis of one (1) post-consolidation common share for every three (3) pre-consolidation common shares.

Item 5 Full Description of Material Change

5.1 Full Description of Material Change

Please see the Company's news release dated December 16, 2019, which is available at www.sedar.com

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

Stephen Harpur, President, CEO and Director, (800) 910-3072

Item 9 Date of Report

The foregoing accurately discloses the material change referred to herein.

DATED at Vancouver, British Columbia, this 20th day of December, 2019.

PROGRESSIVE PLANET SOLUTIONS INC.

"Stephen Harpur"

Per: Stephen Harpur