

Form 51-102F3
Material Change Report

Item 1 Name and Address of Company

*Cielo Waste Solutions Corp. (“Cielo”)
101 – 1500 Howe Street
Vancouver BC V6Z 2N1*

Item 2 Date of Material Change.

April 18, 2017

Item 3 News Release

News Release dated April 19, 2017 was disseminated via a newswire and filed on SEDAR on November 16, 2016.

Item 4 Summary of Material Change

See the news release issued on April 19, 2017 attached hereto as Schedule “A”

Item 5 Full Description of Material Change

See the news release issued on April 19, 2017 attached hereto as Schedule “A”

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

Not applicable

Item 7 Omitted Information

No significant facts remain confidential in, and no information has been omitted from, this report.

Item 8 Executive Officer

Don Allan, President & Chief Executive Officer Telephone: (403) 348-2972

Item 9 Date of Report

April 24, 2017

SCHEDULE "A"

Cielo Completes Acquisition of Property to Construct its First Renewable Fuel Refinery

VANCOUVER, BRITISH COLUMBIA, CANADA - 04/19/17 - Cielo Waste Solutions Corp. ("Cielo" or the "Company") Canadian Securities Exchange ("CSE"): CMC, is pleased to announce that it has completed the purchase of approximately 2.5 acres of land with an existing idle bio-diesel refinery located on it in High River, Alberta ("High River Property") from XR Resources Inc. ("XR"), as previously announced on November 16, 2016 ("11/16/16 PR").

The idle, multi-feedstock processing plant, built in 2009, for an approximate capex cost of \$10.2 million ("Existing Refinery") was capable of producing about 16 million liters/year of bio-diesel utilizing animal tallow as its feedstock. Cielo's flexibility to be able to use various low cost waste products as its feedstock will result in higher margins and a better quality renewable diesel. The end product previously produced on the High River Property was deemed to not be economic for use in Canada and only suited for export to the U.S. Cielo's end-product will be suited to be used year-round in Canada to meet the 2% - 5% federal and provincial mandates for renewable fuels that are currently in place. The annual demand for renewable fuels in Canada is currently in excess of 600 million liters, almost all of which is currently imported.

Cielo is now advancing its plans to retrofit the Existing Refinery with the Company's proprietary technology and thereafter place the refinery on production, making high grade renewable fuels. This refinery will be the first of potentially dozens of Cielo refineries that will convert, on a cost-effective basis, multiple different feedstocks, including landfill waste, compost, wood waste, tires, all plastics and blue box waste, into high grade renewable fuels.

The purchase price, set out in the Commercial Purchase Agreement ("Agreement"), announced in the 11/16/16 PR, was \$2.3 Million ("Purchase Price"), which consisted of common shares of Cielo, cash and a vendor take-back mortgage. The initial installment of the Purchase Price ("Initial Payment") was paid by Cielo to XR, in consideration for the rights granted in the Agreement, in the form of 5,000,000 common shares ("Shares") of Cielo, at a price of \$0.06 per share, that were issued to XR when Cielo's shares were trading between \$0.04 - \$0.06, on or about November 16, 2016. The Shares were held in trust for XR until closing occurred on April 18, 2017 ("Closing"). At Closing \$500,000 was paid in cash and the balance of the Purchase Price was satisfied with a \$1.5M vendor take-back mortgage (the "Mortgage") held by XR. The Mortgage is subject to interest, at a rate of 12% per annum, calculated monthly, and a General Security Agreement against the High River Property, including all physical improvements but excluding intellectual property. There is no penalty associated with an early payout of the Mortgage.

Don Allan, President and CEO of Cielo, stated "After years of conducting extensive R&D we have developed a proprietary technology that converts multiple waste streams into highly sought after renewable fuels. Our commercialization efforts have now been accelerated by the acquisition of the High River Property. We are now in a position within months to place Cielo's first commercial renewable fuel refinery on production at a substantially lower capex price than would be possible if we were to use a brown field site at a different location. We believe we have a game changing technology that will make the planet a better place for future generations."

About Cielo Waste Solutions Corp.

Cielo specializes in environmentally advanced technologies focused on materials recovery, renewable fuels and landfill reduction through responsible diversion practices. By incorporating the latest material recovery technologies, Cielo is able to achieve significant diversion from landfills while creating a feedstock specifically for renewable diesel. Cielo provides solutions for responsible waste management while also providing value added opportunities.

For more information on Cielo, please contact:

Cielo Waste Solutions Corp.

Don Allan, President & CEO

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Cautionary Note Regarding Forward-looking Statements

This news release contains certain forward-looking statements and forward-looking information (collectively referred to herein as "forward-looking statements") within the meaning of applicable Canadian securities laws. All statements other than statements of present or historical fact are forward-looking statements. Forward-looking statements are often, but not always, identified by the use of words such as "anticipate", "achieve", "could", "believe", "plan", "intend", "objective", "continuous", "ongoing", "estimate", "outlook", "expect", "may", "will", "project", "should" or similar words, including negatives thereof, suggesting future outcomes.

Forward looking statements are subject to both known and unknown risks, uncertainties and other factors, many of which are beyond the control of the Company, that may cause the actual results, level of activity, performance or achievements of the Company to be materially different from those expressed or implied by such forward looking statements, including but not limited to: the use of proceeds of the offering, receipt of all necessary approvals of the offering, general business, economic, competitive, political and social uncertainties; negotiation uncertainties and other risks of the grocery industry. Although the Company has attempted to identify important factors that could cause actual results to differ materially from those contained in forward-looking statements, there may be other factors that cause results not to be as anticipated, estimated or intended.

Forward-looking statements are not a guarantee of future performance and involve a number of risks and uncertainties, some of which are described herein. Such forward-looking statements necessarily involve known and unknown risks and uncertainties, which may cause the Company's actual performance and results to differ materially from any projections of future performance or results expressed or implied by such forward-looking statements. Any forward-looking statements are made as of the date hereof and, except as required by law, neither the Company assumes no obligation to publicly update or revise such statements to reflect new information, subsequent or otherwise.

CSE has not reviewed and does not accept responsibility for the adequacy or accuracy of the content of this news release.