# MATERIAL CHANGE REPORT
# UNDER SECTION 75(2) OF THE SECURITIES ACT (ONTARIO); SECTION 118(1)(b) OF THE SECURITIES ACT (ALBERTA); AND SECTION 85(1)(b) OF THE SECURITIES ACT (BRITISH COLUMBIA)

**Item 1. – Reporting Issuer:**

Basis100 Inc.
33 Yonge Street, Suite 900
Toronto, ON M4E 1G4

**Item 2. – Date of Material Change:**

March 6, 2003

**Item 3. – Press Release:**

March 6, 2003.

**Item 4. – Summary of Material Change:**

Basis100 (TSX:BAS), a business services provider to the financial services industry, announced today that the sale of certain assets of the EFA Group to Computershare Investor Services Inc. (Computershare), a global technology solutions provider to the securities industry, has been completed.

**Item 5. – Full Description of Material Change:**

On March 6, 2003, Basis100 Inc. made the following press release:

"**Toronto, ON, March 6, 2003** – Basis100 (TSX:BAS), a business services provider to the financial services industry, announced today that the sale of certain assets of the EFA Group to Computershare Investor Services Inc. (Computershare), a global technology solutions provider to the securities industry, has been completed. Deloitte & Touche Inc., in its capacity as Interim Receiver, confirmed that the transaction had proceeded as planned and verified receipt of the proceeds of the sale of CDN$6.25 million."

**Item 6. – Reliance on Section 75(3) of the Act:**

N/A

**Instruction:**

N/A

**Item 7. – Omitted Information:**

N/A

**Item 8. – Senior Officers:**

Robert J. Smith
Tel: (416) 364-6085 Ext 137
Fax: (416) 364-2028
rjsmith@basis100.com

**Item 9. – Statement of Senior Officer:**

"The foregoing accurately discloses the material change referred to herein."

Date: March 10, 2003
Toronto, Ontario

*"Robert J. Smith"*
Robert J. Smith
Chief Financial Officer