FORM 51-102F3
MATERIAL CHANGE REPORT

1. Name and address of Company

A.I.S. Resources Limited ("**AIS**" or the "**Corporation**")
c/o Aeonian Capital Corporation
P.O. Bo 2033 BVRPO
Calgary, Alberta T2P 2V7

2. Date of Material Change

April 23, 2014

3. News Release

A press release announcing the material change was issued on April 23, 2014 and disseminated through the facilities of a recognized newswire service.

4. Summary of Material Change

On April 23, 2014, AIS announced it had closed its previously announced non-brokered private placement (the "**Private Placement**") of units ("**Units**") and that as it was over-subscribed it also had increased the size of the Private Placement from 1,500,000 Units for aggregate gross proceeds of $300,000 to 2,300,000 Units for aggregate gross proceeds of $460,000.

5. Full Description of Material Change

On April 23, 2014, AIS announced it had closed its previously announced non-brokered Private Placement of Units and that as it was over-subscribed it also had increased the size of the Private Placement from 1,500,000 Units for aggregate gross proceeds of $300,000 to 2,300,000 Units for aggregate gross proceeds of $460,000. Each Unit was issued at a price of $0.20 and was comprised of one common share ("**Common Share**") of the Corporation and one-half of one Common Share purchase warrant ("**Warrant**"), with each whole Warrant entitling the holder thereof to acquire one Common Share at a price of $0.50 for a period of one year from the date of closing of the Private Placement. The net proceeds of the Private Placement will be used to finance the investigation and due diligence of potential transactions that result in the reactivation of the Corporation and for general working capital purposes. The Common Shares and Warrants, including the Common Shares underlying the Warrants, are subject to a hold period ending August 23, 2014.

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

Not applicable.

7. Omitted Information

Not applicable.

8. Executive Officer

Martyn Element, President and Chief Executive Officer of the Corporation, may be reached at *(604) 687-6820 or Martyn@idmail.com*.

9. Date of Report:

April 28, 2014