

## MATERIAL CHANGE REPORT

**1. Reporting Issuer:**

VoicelQ Inc.  
240 Riviera Drive  
Markham, Ontario L3R 5M1

**2. Date of Material Changes:**

March 6, 2002

**3. Press Release:**

A press release in respect of the material change was issued on March 7, 2002.

**4. Summary of Material Changes:**

VoicelQ Inc. (“**VIQ**”) is to provide \$7.5 million in software services and equipment pursuant to an amended agreement with Unisys Canada Inc.

**5. Full Description of Material Changes:**

VoicelQ Inc. (“**VIQ**”) will be proceeding to supply, pursuant to an amended agreement with Unisys Canada Inc. (“**Unisys**”), \$7.5 million in software, services and equipment to Unisys. VIQ intends to begin shipments immediately and expects payments to commence shortly thereafter. Under the terms of this amended agreement, VIQ will record \$3.5 million in sales for the current fiscal year ending September 30, 2002. The remainder is to be fulfilled in the fiscal year ending 2003.

**6. Senior Officer:**

Terry Graham, Chairman and CEO of VIQ is knowledgeable about the material change in this report and may be contacted at (905) 948-8266.

**7. Statement of Senior Officer:**

The foregoing accurately discloses the material changes referred to herein.

**DATED** at Toronto, Ontario, this 18<sup>th</sup> day of March, 2002.

**VOICEIQ INC.**

By: (Signed) “Terry Graham”  
Terry Graham, Chairman & CEO