

FORM 27

Securities Act (British Columbia) Material Change Report Under Section 85(1) of the Act

1. **Reporting Issuer**

Harben Industries Ltd.
Suite 920 – 800 West Pender Street
Vancouver, BC V6C 2V6

2. **Date of Material Change**

April 10, 2000

3. **Press Release**

The Press Release for Harben Industries Ltd. dated April 10, 2000 was forwarded to the Canadian Venture Exchange and disseminated via Canada Stockwatch, Market News, George Cross News Letter and Stock Research Group.

A copy of the Press Release is attached as Schedule "A".

4. **Summary of Material Change**

See paragraph 5 below.

5. **Full Description of Material Change**

The Company announces that Merit Health & Beauty Inc.'s ("Merit's") complete line of bath and body retail products will soon be available for purchase through leading E-Marketing Internet retailers More.com and PlanetRx.com. These sites are in the top ten in online sales according to statistics provided by both Visa and MasterCard - these statistics are recognised as a benchmark of E-Commerce productivity. More.com and PlanetRx.com will be showcasing Merit products on their highly trafficked sites. The relationship with these retailers was initiated at the Efficient Consumer Response Management Cosmetic and Bath Conference, which certain of the Company's executives attended in March 2000.

Merit produces and markets distinctive health and beauty products and has developed private label product lines for a number of major "bricks and mortar" retailers in the United States and Canada. The arrangements with More.com and PlanetRx.com signify a new market for Merit as it diversifies to include branded product business through e-commerce retailers, in addition to its existing private label business.

Michael J. Volker, president of Merit, states, “ This is extremely significant for Merit as we view the Internet as a major vehicle for the launching of our new products. The Internet will allow Merit’s products to be marketed to thousands of potential new customers daily through these premiere sites (More.com and PlanetRx.com.). As a further bonus this arrangement means our products will be listed and distributed through Bergen Brunswick, one of the world’s largest suppliers of pharmaceutical and healthcare products. Bergen Brunswick distributes US \$17 billion worth of products per annum. I expect Merit’s branded products will find acceptance in the U.S. retail market therefore creating further opportunities for revenue and profit growth.”

6. Reliance on Section 67(2) of the Act

N/A

7. Omitted Information

N/A

8. Senior Officers

The following Senior Officer of the Company is available to answer questions regarding this report:

William S. Harper, Director

9. Statement of Senior Officer

The foregoing accurately discloses the material change referred to herein.

The undersigned hereby certifies that the statements made in this report are true and correct.

DATED at Vancouver, British Columbia, this 10th day of April, 2000.

Harben Industries Ltd.

(Name of Issuer)

Per:

“William S. Harper”

(Signature of authorized signatory)

William S. Harper, Director

(Name and office of authorized signatory)

SCHEDULE "A"

HARBEN INDUSTRIES LTD.

920-800 West Pender Street, Vancouver, BC, V6C 2V6, tel: (604) 685-8666, fax: (604) 685-8677

April 10, 2000

CDNX Symbol: HBN

NEWS RELEASE

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On Behalf of the Board of Directors
of Harben Industries Ltd.

signed "Michael Volker"

Michael Volker
President and Director

The Canadian Venture Exchange has not reviewed and does not accept responsibility for the adequacy or accuracy of this news release.