FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

Kimber Resources Inc.
Suite 1620 – 1075 West Georgia St.
Vancouver, B.C. V6C 2V6

Main Tel. (604) 669-2251
Main Fax (604) 669-8577

(referred to as the "**Company**" or "**Kimber**")

Item 2. Date of Material Change

January 8, 2014

Item 3. News Release

A news release announcing this material change was issued January 8, 2014 and a copy has been filed on SEDAR.

Item 4. Summary of Material Changes

On January 8, 2014, the Company announced that Invecture Group, S.A. de C.V. ("**Invecture**") acquired all of the outstanding common shares of Kimber (the "**Common Shares**") pursuant to the previously announced plan of arrangement (the "**Arrangement**").

Item 5. 5.1 – Full Description of Material Change

On January 8, 2014, the Company announced that Invecture acquired all of the outstanding Common Shares pursuant to the previously announced Arrangement.

The Common Shares are expected to be delisted from trading on the Toronto Stock Exchange and Kimber will apply to cease to be a reporting issuer under the securities legislation in the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Nova Scotia, Prince Edward Island, Newfoundland, Northwest Territories, Yukon and Nunavut.

A letter of transmittal was mailed to each of the registered shareholders of Kimber. The letter of transmittal sets out the details of the procedure to be followed by registered Kimber shareholders to obtain the consideration to which they are entitled pursuant to the Arrangement.

5.2 – Disclosure for Restructuring Transactions

Not applicable.

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

Not applicable.

Item 7. Omitted Information

Not applicable.

Item 8. Executive Officer

For further information, please contact Bryan Nethery, Chief Executive Officer, (604) 669-2251.

Item 9 Date of Report

This Material Change Report is dated January 9, 2014.