

FORM 51-102F3
MATERIAL CHANGE REPORT

Item 1 Name and Address of Company

COURTLAND CAPITAL INC.
PO Box 1497
Crossfield, Alberta T0M 0S0

Item 2 Date of Material Change

April 21, 2014

Item 3 News Release

May 1, 2014

The press release was disseminated through the services of Marketwire

Item 4 Summary of Material Change

Calgary, AB – May 1, 2014 – Courtland Capital Inc. (NEX: CTD.H) (the “Corporation” or “Courtland”) announces that subsequent to its news release dated February 4, 2014, the Corporation has entered into an arm’s length non-binding letter of intent dated April 21, 2014 (the “LOI”) to acquire Fixed Income Solutions LLC (“FIS”) through a business combination. FIS is a private U.S. entity incorporated under the laws of Florida that develops and provides financial services technology in the U.S. market. The control persons of FIS are Andrew Kelley and Steven L. Goldberg.

Item 5 Full Description of Material Change

Full details are set out in the attached news release.

Item 6 Reliance on subsection 7.1(2) or (3) of National Instrument 51-102

N/A

Item 7 Omitted Information

N/A

Item 8 Executive Officer

Richard Grass, President, Chief Executive Officer and Chief Financial Officer
(403) 899-3549

Item 9 Date of Report

DATED this 2nd day of May, 2014

COURTLAND CAPITAL INC.

NEWS RELEASE

COURTLAND CAPITAL INC. ANNOUNCES SIGNING OF LETTER OF INTENT AND REINSTATEMENT OF SECURED LOAN WITH FIXED INCOME SOLUTIONS LLC.

Calgary, AB – May 1, 2014 – Courtland Capital Inc. (NEX: CTD.H) (the “Corporation” or “Courtland”) announces that subsequent to its news release dated February 4, 2014, the Corporation has entered into an arm’s length non-binding letter of intent dated April 21, 2014 (the “LOI”) to acquire Fixed Income Solutions LLC (“FIS”) through a business combination. FIS is a private U.S. entity incorporated under the laws of Florida that develops and provides financial services technology in the U.S. market. The control persons of FIS are Andrew Kelley and Steven L. Goldberg.

As previously announced in a news release dated February 4, 2014, the Corporation had terminated the previous LOI with FIS and demanded repayment of a secured loan that had been previously advanced to FIS. Upon the termination of the prior LOI the secured loan became payable. Since that time the parties have met and addressed and resolved matters that led to the termination of the previous LOI, and wish to proceed with the new LOI.

Under the LOI it is contemplated that Courtland will acquire either the assets of FIS or acquire the members’ interest in FIS in a merger or business combination (the “Transaction”) for an aggregate purchase price of \$2,100,000 (the “Purchase Price”). As part of the Transaction, it is expected that Courtland will issue 35,000,000 common shares at a deemed price of \$0.05 per share in satisfaction of a portion of the Purchase Price, for aggregate deemed share consideration of \$1,750,000. In addition, \$300,000 of the Purchase Price will be satisfied by applying amounts owing by FIS to Courtland pursuant to a secured loan as a credit against the Purchase Price, all as more particularly described below. The balance of the Purchase Price, being \$25,000, was previously advanced as a cash deposit under the prior LOI and such amount continues to be a deposit against the purchase price under the new LOI.

The LOI also contemplates the reinstatement of the secured loan that Courtland had previously made to FIS in October, 2013. Courtland is now prepared to waive the default and reinstate the loan conditional upon the parties entering into amended and restated loan and security documentation. The secured loan is for an aggregate of up to CDN\$300,000 and bears interest at 7% per annum, and it is secured against all the present and after acquired property of FIS. CDN\$175,000 has been advanced to FIS under the prior secured loan and remains outstanding today. A second advance of CDN\$75,000 will be made immediately to FIS upon the execution of the amended and restated loan and security documentation. In the event the Transaction is completed the principal amount plus accrued interest under the loan will be applied as a credit against the Purchase Price for FIS. If the Transaction is not completed, FIS is required to repay the principal amount plus accrued interest.

In conjunction with the Transaction, the Corporation intends to complete a share consolidation of its issued and outstanding common shares on a 6 for 1 basis. Such consolidation will require shareholder and regulatory approval which will be sought by the Corporation concurrently with obtaining the necessary

shareholder and regulatory approval for the Transaction. All share amounts referenced above are based on a post-consolidation basis.

It is expected that further details will be announced on FIS and the FIS Transaction, including significant conditions to be satisfied and applicable sponsorship matters, in a subsequent news release upon Courtland and FIS entering into a definitive agreement. A definitive agreement is expected to be entered into by the parties by May 31, 2014. The trading of the common shares of Courtland will remain halted until the subsequent news release is issued, or upon receipt of applicable documentation by the TSX Venture Exchange.

For further information, please contact Richard Grass at (403) 899-3549 or grass@xplornet.com.

“Completion of the transaction is subject to a number of conditions, including Exchange acceptance and Shareholder approval. The Transaction cannot close until the required Shareholder approval is obtained. There can be no assurance that the Transaction will be completed as proposed or at all.

Investors are cautioned that, except as disclosed in the Management Information Circular and/or Filing Statement to be prepared in connection with the Transaction, any information released or received with respect to the Transaction may not be accurate or complete and should not be relied upon. Trading in the securities of the Corporation should be considered highly speculative.

The TSX Venture Exchange has in no way passed upon the merits of the proposed Transaction and has neither approved nor disapproved the contents of this press release.”

“Neither TSX Venture Exchange nor its Regulation Services Provider (as that term is defined in the policies of the TSX Venture Exchange) accepts responsibility for the adequacy or accuracy of this release. This news release may contain forward-looking statements. Forward-looking statements address future events and conditions and therefore, involve inherent risks and uncertainties. Actual results may differ materially from those currently anticipated in such statements. Such information is subject to known and unknown risks, uncertainties and other factors that could influence actual results or events and cause actual results or events to differ materially from those stated, anticipated or implied in the forward-looking information. Readers are cautioned not to place undue reliance on forward-looking information, as no assurances can be given as to future results, levels of activity or achievements.”