

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1 **Name and Address of Company**

Auracle Resources Ltd.
302 – 675 West Hastings Street
Vancouver, BC V6B 1N2

Item 2 **Date of Material Change**

August 30, 2012

Item 3 **News Release**

The news release dated August 21, 2012 was issued in Vancouver, BC, and disseminated through Marketwire and Market News.

Item 4 **Summary of Material Change**

Vancouver, B.C., August 30, 2012 – Auracle Resources Ltd. (TSX-V: AAL) (the “Issuer”) announced that it will undertake a private placement to raise up to \$1,000,000 through the issuance of 10,000,000 units (the “Units”) at a price of \$0.10 per Unit, each Unit consisting of one common share and one transferable share purchase warrant, each warrant entitling the holder to acquire one additional common share for five years at the following exercise prices: (i) \$0.20 for a period of 24 months; (ii) \$0.30 if exercised after the second anniversary but on or before the third; (iii) \$0.40 if exercised after the third anniversary but on or before the fourth; (iv) \$0.50 if exercised after the fourth anniversary but on or before fifth anniversary of the Closing; Selling Concession will be 8.0% cash and 10% Agent’s warrants.

Item 5 **Full Description of Material Change**

5.1 Full Description of Material Change

By news release dated August 21, 2012, the Issuer announced that it will undertake a private placement to raise up to \$1,000,000 through the issuance of 10,000,000 units (the “Units”) at a price of \$0.10 per Unit, each Unit consisting of one common share and one transferable share purchase warrant, each warrant entitling the holder to acquire one additional common share for five years at the following exercise prices: (i) \$0.20 for a period of 24 months; (ii) \$0.30 if exercised after the second anniversary but on or before the third; (iii) \$0.40 if exercised after the third anniversary but on or before the fourth; (iv) \$0.50 if exercised after the fourth anniversary but on or before fifth anniversary of the Closing; Selling Concession will be 8% cash and 10% Agent’s warrants.

5.2 Disclosure for Restructuring Transactions

N/A.

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

Confidentiality is not requested.

Item 7 **Omitted Information**

No information has been omitted in respect of the material change.

Item 8 **Executive Officer**

Robin Forshaw, President and CEO
Tel (604) 682 - 3131

Item 9 **Date of Report**

August 30, 2012