FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1: Name and Address of Reporting Issuer

Gourmet Ocean Products Inc.(the "**Issuer**")
488 - 1090 West Georgia Street, Vancouver, BC, V6E 4V2

Item 2: Date of Material Change

June 30, 2014

Item 3: News Release

A news release was issued and disseminated on June 30, 2014 through Baystreet and Canada Stockwatch, and then filed on SEDAR (www.sedar.com).

Item 4: Summary of Material Changes

The Company changed its financial year end from June 30 to September 30.

Item 5: Full Description of Material Change

Please see the news release, attached hereto as Schedule "A", for a full description of the material change.

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

Not applicable.

Item 7: Omitted Information

None

Item 8: Executive Officer

Peter Hughes, President & Chief Executive Officer
Telephone: 604-802-7372

Item 9: Date of Report

July 2, 2014

SCHEDULE "A"

GOURMET
Ocean Products Inc.

(TSX-V: GOP)
488 - 1090 West Georgia Street, Vancouver, BC, V6E 4V2
Telephone: 604-802-7372

NEWS RELEASE

GOURMET OCEAN PRODUCTS ANNOUNCES CHANGE IN FINANCIAL YEAR-END

VANCOUVER, BC – June 30, 2014 – Gourmet Ocean Products Inc. ("Gourmet" or the "Company") (TSX-V: GOP) advises it is changing its financial year end from June 30 to September 30. The change in financial year-end will be made to coincide with the business cycles of the Issuer's operating subsidiary, Wen Lian Aquaculture Co. Ltd, including the building of inventory and biological assets.

As a result of this change, the Company will have a transitional 15-month financial year ending September 30, 2014. Further details regarding the change in financial year, including the Company's interim reporting periods, will be available in the Company's Notice of Change of Financial Year-End prepared in accordance with section 4.8 of NI 51-102, which will be filed on SEDAR at www.sedar.com under the Company's profile for public filings.

ON BEHALF OF THE BOARD

"Peter Hughes"

Peter Hughes, President, Chief Executive Officer
GOURMET OCEAN PRODUCTS INC.
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This press release is not an offer of securities for sale in the United States. Securities may not be offered or sold in the United States absent registration or an exemption from registration. Any public offering of securities by the Company to be made in the United States will be made by means of a prospectus, which may be obtained from the Company and will contain detailed information about the Company and its management, as well as financial statements.

Forward-Looking Statements

Certain of the statements made and information contained in this press release constitute forward-looking information within the meaning of applicable securities legislation. Forward-looking statements in this press release include that the change in financial year-end will be made to coincide with the business cycles of the Issuer's operating subsidiary, Wen Lian Aquaculture Co. Ltd, including the building of inventory and biological assets. All information and statements which are not historical fact constitute forward-looking information and, in many cases, can be identified by words such as "proposed", "may", "will", "expect", "intend", "anticipate", "believe", "estimate", "potential", or other similar terminology. Forward-looking statements involve risks, assumptions, uncertainties and other factors that could cause actual results, performance, prospects and opportunities to differ materially from those expressed or implied by such forward-looking statements. Factors that could cause actual results to differ materially from the forward-looking statements made in this press release include: products that are or become available from competitors, political and economic factors, including in China and environmental factors. Should one or more of these risks and uncertainties materialize, or should underlying assumptions prove incorrect, actual results, performance or achievements of the Company may vary materially from those described in this press release. Accordingly, readers are advised not to place undue reliance on forward looking information. Except as otherwise required by law, the Company does not intend to and assumes no obligation to update or revise forward looking information, whether as a result of new information, plans, events or otherwise.