

FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

NATURALLY SPLENDID ENTERPRISES LTD.

Suite 605, 1166 Alberni Street
Vancouver, BC V6E 3Z3

Item 2. Date of Material Change

May 15, 2013

Item 3. News Release

The news release was issued on May 15, 2013 and was disseminated by Marketwire.

Item 4. Summary of Material Change

On May 15, 2013, Naturally Splendid Enterprises Ltd. (the "Company") entered into a Sales Agreement with Canadian Medical Hemp Inc. ("CMH") to market and distribute in Canada HempOmega™, on an exclusive basis, and H2Omega™, on a non-exclusive basis. Naturally Splendid will also have the right to market and distribute HempOmega™ and H2Omega™ in the United States on a non-exclusive basis.

Item 5. Full Description of Material Change

On May 15, 2013, the Company entered into a Sales Agreement with CMH to market and distribute in Canada HempOmega™, on an exclusive basis, and H2Omega™, on a non-exclusive basis. Naturally Splendid will also have the right to market and distribute HempOmega™ and H2Omega™ in the United States on a non-exclusive basis.

Under the terms of the Sales Agreement, Naturally Splendid will have the right to market and distribute HempOmega™ and H2Omega™, whether on an exclusive or non-exclusive basis, until January 1, 2017. Provided that Naturally Splendid meets certain annual purchase benchmarks, Naturally Splendid will maintain its exclusive right to market and distribute the products in Canada. The Sales Agreement is also subject to certain minimum annual purchase commitments by Naturally Splendid.

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

Chuck Jenkins
Chief Financial Officer
(604) 685-6375

Item 9. Date of Report

March 15, 2103