FORM 51-102F3

MATERIAL CHANGE REPORT

Item 1. Name and Address of Company

NATURALLY SPLENDID ENTERPRISES INC.
#108, 19100 Airport Way
Pitt Meadows, BC V3Y 0E2

Item 2. Date of Material Change

August 11, 2017

Item 3. News Release

The news release was issued on August 11, 2017, and was disseminated by Newsfile.

Item 4. Summary of Material Change

On August 11, 2017, Naturally Splendid Enterprises Inc. (the "Company") executed a definitive agreement with Prosnack Natural Foods Inc. ("Prosnack") and iCream Capital Inc. ("iCream") whereby the Company has agreed to acquire all of the issued and outstanding shares of Prosnack (the "Transaction").

Item 5. Full Description of Material Change

The Company will acquire all of the issued and outstanding shares of Prosnack from iCream in consideration for $200,000 in cash (the "Cash Consideration") with $69,000 payable on closing, $131,000 payable on or before December 29, 2017 and 1,098,901 common shares (the "Share Consideration") to be issued on closing. The Company may, at its option, pay all or any portion of the $131,000 Cash Consideration by the issue of additional Company common shares having a value of $212,875, based on the average closing price of the Company's common shares during the ten (10) trading days prior to December 29, 2017.

All shares issued in connection with the acquisition of Prosnack will be subject to a four-month-and-one day statutory hold period in accordance with applicable Canadian securities laws.

As additional consideration, the Company will, for a period of 5 years, make earn-out payments to iCream equal to 25% of the annual increases to the Company's retail, private labelling and co-pack sales over the preceding year. The aggregate total earn-out payments that could be made to iCream will be capped at approximately $1,200,000.

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

Not applicable.

Item 7. Omitted Information

None.

Item 8. Executive Officer

David Eto
Chief Executive Officer and Director

Item 9. Date of Report

August 15, 2017