**FORM 51-102F3**

# MATERIAL CHANGE REPORT

## Item 1 Name and Address of Company

The name of the reporting issuer is Aumento III Capital Corporation (the "**Issuer**"). Its principal office is located at 320 Bay Street, Suite 1600, Toronto, Ontario, M5A 4P7.

## Item 2 Date of Material Change

The material change occurred on March 22, 2013.

## Item 3 News Release

A press release in connection with the material change was issued on March 27, 2013 through Canadian newswires and filed on www.sedar.com under the Issuer's profile.

## Item 4 Summary of Material Change

The Issuer announced that it has entered into a definitive share exchange agreement with EXO U Inc. ("**EXO U**") and all of the shareholders of EXO U to acquire all of the issued and outstanding shares of EXO U ("**EXO U Shares**").

## Item 5 Full Description of Material Change

*5.1 Full Description of Material Change*

The Issuer, EXO U and the shareholders of EXO U have entered into a share exchange agreement dated March 22, 2013 (the "**Acquisition Agreement**") setting out certain terms and conditions under which the Issuer's proposed qualifying transaction pursuant to the policies of the TSX Venture Exchange will be completed.

Pursuant to the terms of the Acquisition Agreement, the Issuer will acquire all of the issued and outstanding EXO U Shares for an aggregate purchase price of $24.4 million, to be satisfied by the issuance of an aggregate of 24,425,530 common shares in the capital of the Issuer.

*5.2 Disclosure for Restructuring Transactions*

Not applicable

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

Not applicable

## Item 7 Omitted Information

Not applicable

**Item 8 Executive Officer**

For further information with respect to this report, please contact Mr. David Danziger, the President, Chief Executive Officer, Chief Financial Officer and Corporate Secretary of the Issuer at (416) 626-6000.

**Item 9 Date of Report**

**DATED** at Toronto, Ontario this 27th day of March, 2013.