

**FORM 51-102F3**

**MATERIAL CHANGE REPORT**

**Item 1. Name and Address of Company**

Novicius Corp. (formerly: Intelligent Content Enterprises Inc.) ("Novicius" or the "Company")  
Suite 1505, 1 King Street West,  
Toronto, Ontario, M5H 1A1

**Item 2. Date of Material Change**

May 26, 2017

**Item 3. News Release**

Attached as Schedule "A" is a press release issued by the Company on May 31, 2017, and disseminated using Access Wire.

**Item 4. Summary of Material Change**

On April 27, 2017 the Company announced that it had filed Articles of Amendment to become effective on May 26, 2017 to consolidate the common shares of Intelligent Content Enterprises Inc., on the basis of one (1) new common share for every ten (10) old common shares (the "Consolidation"), and change its name to **NOVICIUS CORP.**

**Item 5. Full Description of Material Change**

The Company filed Articles of Amendment effective May 26, 2017 and consolidated the common shares of Intelligent Content Enterprises Inc., on the basis of one (1) new common share for every ten (10) old common shares (the "Consolidation"), and changed its name to **NOVICIUS CORP.** No fractional shares were issued as a result of the Consolidation, and if any fractional share would otherwise result from the Consolidation, such fractional share was rounded up to the nearest whole share. Accordingly, the capitalization of the Corporation has been consolidated from 26,577,890 common shares issued and outstanding to approximately 2,657,789 common shares issued and outstanding under the new name **NOVICIUS CORP.**

The new ISIN number is CA67008R1010 and the new CUSIP number is 67008R101. The Canadian Securities Exchange approved the quotation of the common shares of **NOVICIUS CORP.**, and changed the symbol from ISP to NVS effective May 29, 2017.

FINRA approved the quotation of the common shares of **NOVICIUS CORP.**, and changed the symbol from ICEIF to ICEID effective May 29, 2017. FINRA will assign a new trading symbol to **NOVICIUS CORP.**, on or about June 26, 2017.

**Item 6. Reliance on sub-section 7.1(2) of National Instrument 51-102**

Not Applicable.

**Item 7. Omitted Information**

No information has been omitted from this material change report.

**Item 8. Executive Officer**

The following executive officer of the Company is knowledgeable about the material change and the Report and may be contacted by the Commission as follows:

James Cassina, Chief Financial Officer

Telephone: 416 364-4039

Facsimile: 416 364-8244

**Item 9. Date of Report**

May 31, 2017

Schedule "A"



**FOR IMMEDIATE RELEASE**

**COMMON SHARE CONSOLIDATION AND NAME CHANGE**

**TORONTO, ON / ACCESSWIRE / May 31, 2017 / NOVICIUS CORP.** (formerly: Intelligent Content Enterprises Inc. (OTCQB: ICEID, CSE: NVS) ("Novicius" or the "Company"), announces that further to the news release of April 27, 2017, the Company filed Articles of Amendment effective May 26, 2017 and consolidated the common shares of Intelligent Content Enterprises Inc., on the basis of one (1) new common share for every ten (10) old common shares (the "Consolidation"), and changed its name to **NOVICIUS CORP.** No fractional shares were issued as a result of the Consolidation, and if any fractional share would otherwise result from the Consolidation, such fractional share was rounded up to the nearest whole share. Accordingly, the capitalization of the Corporation has been consolidated from 26,577,890 common shares issued and outstanding to approximately 2,657,789 common shares issued and outstanding under the new name **NOVICIUS CORP.**

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*About Novicius Corp.*

*Novicius Corp., is an emergent Media and Internet company that focuses on the experience of the website user. The Company's strategy is to drive revenue through technologies and services that deliver Content, Social and Digital Media, eCommerce and Advertising.*

*For further information, please contact:*

*Ritwik Uban, President*

*Investor Relations: [investorrelations@icecoe.com](mailto:investorrelations@icecoe.com)*

*Certain information regarding the Company in this news release may constitute forward-looking statements or future oriented financial information under applicable securities laws. The forward-looking information includes, without limitation, successful completion of the proposed transaction, projections or estimates made by us and our management in connection with our business operations. Various assumptions were used in drawing the conclusions or making the forecasts and projections contained in the forward-looking information contained in this press release, which assumptions are based on management's analysis of historical trends, experience, current conditions and expected future developments pertaining to the Company and the industry in which it operates as well as certain assumptions as specifically outlined in the release above. Forward-looking information is based on current expectations, estimates and projections that involve a number of risks, which could cause actual results to vary and in some instances to differ materially from those anticipated by the Company and described in the forward-looking information contained in this press release. Undue reliance should not be placed on forward-looking information, which is not a guarantee of performance and is subject to a number of risks or uncertainties. Readers are cautioned that the foregoing list of risk factors is not exhaustive. Forward-looking information is based on the estimates and opinions of the Company's management at the time the information is released and the Company disclaims any intent or obligation to update publicly any such forward-looking information, whether as a result of new information, future events or otherwise, other than as expressly required by applicable securities law*

*Safe Harbor Statement*

*This press release may contain forward-looking information within the meaning of Section 21E of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), including all statements that are not statements of historical fact regarding the intent, belief or current expectations of the company, its directors or its officers with respect to, among other things: (i) the company's financing plans; (ii) trends affecting the company's financial condition or results of operations; (iii) the company's growth strategy and operating strategy; and (iv) the declaration and payment of dividends. The words "may," "would," "will," "expect," "estimate," "anticipate," "believe," "intend" and similar expressions and variations thereof are intended to identify forward-looking statements. Also, forward-looking statements represent our management's beliefs and assumptions only as of the date hereof. Except as required by law, we assume no obligation to update these forward-looking statements publicly, or to update the reasons actual results could differ materially from those anticipated in these forward-looking statements, even if new information becomes available in the future. Investors are cautioned that any such forward-looking statements are not guarantees of future performance and involve risks and uncertainties, many of which are beyond the company's ability to control, and that actual results may differ materially from those projected in the forward-looking statements as a result of various factors including the risk disclosed in the Company's Form 20-F and 6-K filings with the Securities and Exchange Commission.*

**1 King Street West, Suite 1505, Toronto, ON, Canada Telephone: 416 364 4039, Facsimile: 416 364-8244**